

# State of Alaska

## Public Employees' Retirement System

Information  
Required Under  
Governmental  
Accounting  
Standards Board  
Statement No. 75  
as of June 30, 2018

February 2019

**BUCK**



February 11, 2019

State of Alaska

The Alaska Retirement Management Board

The Department of Revenue, Treasury Division

The Department of Administration, Division of Retirement and Benefits

P.O. Box 110203

Juneau, AK 99811-0203

**Re: GASB 75 Report for June 30, 2019 Reporting - PERS**

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2019 reporting based on a measurement date of June 30, 2018. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2018 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated October 29, 2018 for any supplemental information or documentation.

This report covers the postretirement healthcare (OPEB) portion of PERS. There is a separate GASB 68 report for the pension portion of PERS.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 75 as of the June 30, 2018 measurement date.

The Alaska Retirement Management Board (ARMB) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our advanced review of any statement to be based on information contained in this report. Buck will

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

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Retiree group benefits models necessarily rely on the use of approximations and estimates and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate and to changes in the healthcare cost trend rates.

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

This valuation was prepared based on the actuarial assumptions and methods used in the June 30, 2017 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2018 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations.

Where presented, the "net OPEB liability" and "plan fiduciary net position as a percentage of the total OPEB liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 75 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

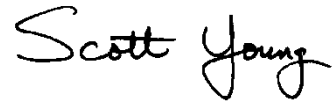
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174 and Scott can be reached at (216) 315-1929.

Respectfully submitted,

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

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

A handwritten signature in black ink, appearing to read "Scott Young".

Scott Young, FSA, EA, MAAA  
Director  
Buck

# Contents

<b>Section 1 – GASB 75 Information .....</b>	<b>1</b>
<b>Section 2 – Actuarial Assumptions and Methods.....</b>	<b>4</b>
<b>Section 3 – Summary of Plan Provisions .....</b>	<b>28</b>
<b>Appendix .....</b>	<b>35</b>
Schedule A - Employers' Allocation of Net OPEB Liability as of June 30, 2017	
Schedule B - Employers' Allocation of Net OPEB Liability as of June 30, 2018	
Schedule C - Employers' Allocation of OPEB Amounts as of June 30, 2018	
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2018	
Schedule E - Contribution History	
Schedule F - Present Value of Future State Assistance Contributions as of June 30, 2018	
Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of June 30, 2018	

## Section 1 – GASB 75 Information

### OPEB Expense

Measurement Date Reporting Date	June 30, 2018 June 30, 2019	June 30, 2017 June 30, 2018
Service cost	\$ 110,333,000	\$ 114,109,000
Interest cost	647,310,000	623,599,000
Expected return on assets	(574,500,538)	(529,303,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(59,714,800)	(25,308,571)
Current period effect of changes in assumptions	103,798,800	0
Current period difference between projected and actual investment earnings	(4,768,292)	(66,135,400)
Member contributions	0	0
Administrative expenses	3,822,000	15,960,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	0	0
Current period recognition of prior years' deferred inflows of resources	(91,443,971)	0
Other Additions Less Other Deductions	<u>(106,000)</u>	<u>(187,000)</u>
Total	\$ 134,730,199	\$ 132,734,029

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

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

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

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

### Actuarial Assumptions

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

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

### Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

### Asset Valuation Method

Invested assets are reported at fair value.

### Allocation of Net OPEB Liability

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

### Allocation of Deferred Outflows/Inflows of Resources

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

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

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2018
June 30, 2017	Asset Gain	5 years	\$(198,406,200)
June 30, 2017	Liability Gain	2.8 years	\$(20,246,857)
June 30, 2018	Assumption Change	2.5 years	\$155,698,200
June 30, 2018	Asset Gain	5 years	\$(19,073,170)
June 30, 2018	Liability Gain	2.5 years	\$(89,572,200)

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

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

**Allocation Methodology**

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

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



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

## Description of Actuarial Methods and Valuation Procedures

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

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

### Actuarial Cost Method – Entry Age Normal

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Any funding surpluses or unfunded actuarial accrued liability are amortized over a closed 25-year period (established June 30, 2014) as a level percentage of payroll amount. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined.

Projected postemployment healthcare benefits were determined for all active members. Cost factors designed to produce annual costs as a level dollar amount 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, their beneficiaries and disabled members currently receiving benefits was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

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

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

### Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY15, the asset value method recognizes 20% of the gain or loss each year, for a period of 5 years. All

---

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

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 have been no changes in methods since the prior valuation.

### **Valuation of Retiree Medical and Prescription Drug Benefits**

This section outlines the detailed methodology used to develop the initial per capita claims cost rates for PERS postemployment healthcare plan. Note that the methodology reflects the results of our annual experience rate update for the period from July 1, 2016 to June 30, 2017. Healthcare cost trend and retiree contribution increase assumptions for the period after June 30, 2017 were updated since the prior valuation.

Base claims cost rates are incurred healthcare costs expressed as a rate per member per year. Ideally, claims cost rates should be derived for each significant component of cost that can be expected to require differing projection assumptions or methods (i.e., medical claims, prescription drug claims, administrative costs, etc). Separate analysis is limited by the availability and historical credibility of cost and enrollment data for each component of cost. This valuation reflects non-prescription claims separated by Medicare status, including eligibility for free Part A coverage. Prescription costs are analyzed separately as in prior valuations. Administrative costs are assumed in the final per capita claims cost rates used for valuation purposes, as described below. Analysis to date on Medicare Part A coverage is limited since Part A claim data is not available by individual, nor is this status incorporated into historical claim data.

### **Benefits**

Medical, prescription drug, dental, vision and audio coverage is provided through the AlaskaCare Retiree Health Plan and is available to employees of the State and subdivisions who meet retirement criteria based on the retirement plan tier in effect at their date of hire. Health plan provisions do not vary by retirement tier or age, except for Medicare coordination for those Medicare-eligible. Dental, vision and audio claims (DVA) are excluded from data analyzed for this valuation because those are retiree-pay all benefits where rates are assumed to be self-supporting. Buck relies upon rates set by a third-party for the DVA benefits. Buck reviewed historical rate-setting information and views contribution rate adjustments made are not unreasonable.

### **Administration and Data Sources**

The plan was administered by Wells Fargo Insurance Services (acquired by HealthSmart, in January 2012) from July 1, 2009 through December 31, 2013 and by Aetna effective January 1, 2014.

Claims incurred for the period from July 2015 through June 2017 (FY16 through FY17) were provided by the State of Alaska from reports extracted from their data warehouse, which separated claims by Medicare status. Monthly enrollment data for the same period was provided by Aetna.

Aetna also provided census information identifying Medicare Part B only participants. These participants are identified when hospital claims are denied by Medicare; Aetna then flags that participant as a Part B only participant. Buck added newly identified participants to our list of Medicare Part B only participants. Buck assumes that once identified as Part B only, that participant remains in that status until we are notified otherwise.

Aetna provided a snapshot file as of July 1, 2017 of retirees and dependents that included a coverage level indicator. The monthly enrollment data includes dual coverage participants. These are participants whereby both the retiree and spouse are retirees from the State and both are reflected with Couple coverage in the enrollment. In this case, such a couple would show up as four members in the monthly

enrollment (each would be both a retiree and a spouse). As a result, the snapshot census file was used to adjust the total member counts in the monthly enrollment reports to estimate that number of unique participants enrolled in coverage. Based on the snapshot files from the last two valuations, the total member count in the monthly enrollment reports needs to be reduced by approximately 13% to account for the number of participants with dual coverage.

Aetna does not provide separate experience by Medicare status in standard reporting so the special reports mentioned above from the data warehouse were used this year to obtain that information and incorporate it into the per capita rate development for each year of experience (with corresponding weights applied in the final per capita cost).

## Methodology

Buck projected historical claim data to FY18 for retirees using the following summarized steps:

1. Develop historical annual incurred claim cost rates – an analysis of medical costs was completed based on claims information and enrollment data provided by the State of Alaska and Aetna for each year in the experience period of FY16 through FY17. (For this year's valuation, the Board approved reducing the number of experience periods from four years to two years.)
  - Costs for medical services and prescriptions were analyzed separately, and separate trend rates were developed to project expected future medical and prescription costs for the valuation year (e.g. from the experience period up through FY18).
  - Because the reports provided this year reflected incurred claims, no additional adjustment was needed (as it was in prior years) to determine incurred claims to be used in the valuation.
  - An offset for costs expected to be reimbursed by Medicare was incorporated beginning at age 65. Alaska retirees who do not have 40 quarters of Medicare-covered compensation do not qualify for Medicare Part A coverage free of charge. This is a relatively small and closed group. Medicare was applied to State employment for all employees hired after March 31, 1986. For the "no-Part A" individuals who are required to enroll in Medicare Part B, the State is the primary payer for hospital bills and other Part A services. Claim experience is not available separately for participants with both Medicare Parts A and B and those with Part B only. For Medicare Part B only participants, a lower average claims cost was applied to retirees covered by both Medicare Part A and B vs. retirees covered only by Medicare Part B based upon manual rate models that estimate the Medicare covered proportion of medical costs. To the extent that no-Part A claims can be isolated and applied strictly to the appropriate closed group, actuarial accrued liability will be more accurate.
  - Based on census data received from Aetna, less than 1% of the current retiree population was identified as having coverage only under Medicare Part B. For future retirees, we assume their Part A eligible status based on a combination of date of hire and/or re-hire, date of birth, tier, etc.
  - Based upon a reconciliation of valuation census data to the snapshot eligibility files provided by Aetna as of July 1, 2016, and July 1, 2017, Buck adjusted member counts used for duplicate records where participants have dual coverage; i.e. primary coverage as a retiree and secondary coverage as the covered spouse of another retiree. This is to reflect the total cost per distinct individual/member which is then applied to distinct members in the valuation census.
  - Buck understands that pharmacy claims reported do not reflect rebates. Based upon reported rebates in proportion to incurred claims for State of Alaska retiree plans, Buck reduced reported pharmacy incurred claims by 9% to estimate the rebates for the

retiree population for the FY16 claims and by 12% for FY17 claims. These estimates were based upon reported rebates for retirees from Aetna and Envision Rx.

2. Develop estimated Retiree Drug Subsidy reimbursement - actual subsidy payments to the State were received for claims incurred during the 2009 through 2016 calendar years. Buck obtained this information based upon recorded and available information in the RDS Subsidy website and as provided by the State. The projected subsidy for FY18 was determined based on the historical ratio of subsidy received to claims incurred (adjusted for rebates), and then applied to the appropriate projection period. These amounts are applicable only to Medicare eligible participants.
3. Adjust for claim fluctuation, anomalous experience, etc. – explicit adjustments are often made for anticipated large claims or other anomalous experience. Due to group size and demographics, we did not make any large claim adjustments. We do blend both Alaska plan-specific and national trend factors as described below. Buck compared data utilized to lag reports and quarterly plan experience presentations provided by the State and Aetna to assess accuracy and reasonableness of data.
4. Trend all data points to the projection period – project prior years’ experience forward to FY18 for retiree benefits on an incurred claim basis. Trend factors derived from historical Alaska-specific experience and national trend factors are shown in the table in item 5 below.
5. Apply credibility to prior experience – adjust prior year’s data by assigning weight to recent periods, as shown at the right of the table below. The Board approved a change in the weighting of experience periods as outlined below. The prior valuation used a weighting of 35%/35%/20%/10% for the previous four fiscal years of experience (most recent to oldest). Note also that we averaged projected plan costs using Alaska-specific trend factors and national trend factors, assigning 75% weight to Alaska-specific trends and 25% to national trends:

<b>Alaska-Specific and National Average Weighted Trend from Experience Period to Valuation Year</b>			
<b>Experience Period</b>	<b>Medical</b>	<b>Prescription</b>	<b>Weighting Factors</b>
FY16 to FY17	5.3%	8.5%	50%
FY17 to FY18	7.0% Pre-Medicare / 4.5% Medicare	6.2%	50%

Trend assumptions used for rate development are assessed annually and as additional/improved reporting becomes available, we will incorporate into rate development as appropriate. Based upon recent experience trending up, particularly for prescription drugs, the Board has approved our recommendation to update to the valuation healthcare cost trend assumption.

6. Develop separate administration costs – no adjustments were made for internal administrative costs. Third party retiree plan administration fees for FY18 are based upon rates in effect at the midpoint of the year, January 2018, as communicated by the State. We also ensured that these rates were consistent with the calculation of the 2018 budget and retiree contribution rates calculated by Segal. Included in the administration costs are medical and prescription fees of \$28.25 (\$27.70 for medical and \$0.55 for Rx check) PEPM, \$4.60 PPM for retiree direct billing, \$0.71 PEPM for the Gaps in Care program (applicable to early retirees only) and a share of the HDMS fee for data analytics. The annual per participant per year administrative cost rate for medical and prescription benefits is \$236.
7. Healthcare Reform legislation passed on March 23, 2010 included several provisions with potential implications for the State of Alaska Retiree Health Plan liability. Buck evaluated the

impact of the following provisions; however, none of the impacts have been included in the valuation results except for the excise tax described below.

- Because the State plan is retiree-only, and was in effect at the time the legislation was enacted, not all provisions of the health reform legislation apply to the State plan. Unlimited lifetime benefits and dependent coverage to age 26 are two of these provisions. We reviewed the impact of including these provisions, but there was no decision made to adopt them, and no requirement to do so.
- Because Transitional Reinsurance fees are only in effect until 2016, we excluded these for valuation purposes.
- The Plan will be subject to the high cost plan excise tax (Cadillac tax). Based upon guidance available at the valuation date, Buck estimated the tax based upon a blended test of pre and post-Medicare projected costs and enrollment projections.
  - A blended test compares a weighted average per capita cost (based upon proportions of pre/post Medicare eligible enrollments) to the tax cost thresholds in each projection year. Projected enrollment was based upon the enrollment data provided by Aetna, and valuation headcount projections for future years.
  - We included administrative fees and applied Retiree Drug Subsidy reimbursements to the Medicare rates.
- We assumed claim costs would increase according to valuation trend assumptions from the June 30, 2017 valuation, and that the tax cost thresholds would increase at 2.82% (the CPI assumption of 3.12% less 0.30% to estimate the impact of using the chained CPI as required by the Tax Cut and Jobs Act passed in December 2017). The first year increased at 3.82% to reflect the additional 1.0% over inflation assumption.
- Buck determined the impact to be approximately \$50.8 million of the projected June 30, 2017 healthcare actuarial accrued liability for the defined benefit plan.

The Tax Cuts and Jobs Act passed in December 2017 included the elimination of the individual mandate penalty and changed the inflation measure for purposes of determining the limits for the High Cost Excise Tax (“Cadillac Tax”) to use chained CPI. It is our understanding the law does not directly impact other provisions of the ACA. While the nullification of the ACA’s individual mandate penalty does not directly impact employer group health plans, it could contribute to the destabilization of the individual market and increase the number of uninsured. Such destabilization could translate to increased costs for employers. We have considered this when setting our healthcare cost trend assumptions and will continue to monitor this issue. We have not identified any other specific provision of health care reform that would be expected to have a significant impact on the measured obligation. While the House of Representatives voted to pass the American Health Care Act (AHCA), which would have repealed many provisions of the Affordable Care Act (ACA), the bill was rejected by the Senate. We will continue to monitor legislative activity.

In accordance with actuarial standards, we note the following specific data sources and steps taken to value retiree medical benefits:

- The Division of Retirement and Benefits provided pension valuation census data, which for people currently in receipt of healthcare benefits was supplemented by coverage data from the healthcare claims administrator (Aetna)
- Certain adjustments and assumptions were made to prepare the data for valuation:
  - Some records provided on the Aetna data were associated with a participant social security number not listed on the RIN-to-SSN translation file. We did not add these records to the retiree medical valuation data as they were unable to tie

with our pension valuation data (and therefore were unable to be associated with a specific plan or participant).

- Some in pay participants and beneficiaries on the pension valuation data who were previously assumed to be receiving medical benefits were not listed on the provided Aetna data. We have updated these records to only be valued under the pension valuation.
  - Some records in the Aetna data were duplicates due to the dual coverage (i.e. coverage as a retiree and as a spouse of another retiree) allowed under the Plan. Records were changed for these members so that each member was only valued once. Any additional value of the dual coverage (due to coordination of benefits) is small and reflected in the per capita costs.
  - Covered children included in the Aetna data were valued until age 23, unless handicapped. We assumed that those dependents over 23 were only eligible and included due to being handicapped.
  - Buck understands that retiree medical coverage/eligibility is in place while a pension benefit is payable. If a participant dies, dependent coverage is only assumed to continue if they have ongoing pension/survivor benefits.
  - For individuals included in the pension data expecting a future pension, we valued health benefits starting at the same point that the pension benefit is assumed to start.
  - Future retirees' level of coverage is estimated according to valuation assumptions regarding spousal coverage.
- Limitations on the use of the valuation results due to uncertainty about various aspects of the data: Excluded records due to file mismatches are noted above but not are expected to have a material impact on the results.

Unresolved matters: None.

The chart below shows the basis of setting the per capita claims cost assumption, which includes both PERS and TRS.

**June 30, 2017 Valuation – FY 2018 Claims Cost Rates**

	Medical		Prescription Drugs (Rx)		Total
	Pre-Medicare	Medicare	Pre-Medicare	Medicare	
<b>A. Fiscal 2016</b>					
1. Incurred Claims	\$ 237,116,614	\$ 65,703,369	\$ 67,176,175	\$ 146,089,568	\$ 516,085,726
2. Adjustments for Rx Rebates	<u>0</u>	<u>0</u>	<u>(6,045,856)</u>	<u>(13,148,061)</u>	<u>(19,193,917)</u>
3. Net incurred claims	\$ 237,116,614	\$ 65,703,369	\$ 61,130,319	\$ 132,941,507	\$ 496,891,809
4. Average Enrollment	24,439	36,151	24,439	36,151	60,591
5. Claim Cost Rate (3) / (4)	9,702	1,817	2,501	3,677	
6. Trend to Fiscal 2018	1.126	1.100	1.152	1.152	
7. Fiscal 2018 Incurred Cost Rate (5) x (6)	\$ 10,929	\$ 1,999	\$ 2,882	\$ 4,237	

<b>B. Fiscal 2017</b>					
1. Incurred Claims	\$ 231,784,641	\$ 71,323,054	\$ 64,788,957	\$ 161,532,441	\$ 529,429,093
2. Adjustments for Rx Rebates	<u>0</u>	<u>0</u>	<u>(7,774,675)</u>	<u>(19,383,893)</u>	<u>(27,158,568)</u>
3. Net incurred claims	\$ 231,784,641	\$ 71,323,054	\$ 57,014,282	\$ 142,148,548	\$ 502,270,525
4. Average Enrollment	23,342	38,502	23,342	38,502	61,844
5. Claim Cost Rate (3) / (4)	9,930	1,852	2,443	3,692	
6. Trend to Fiscal 2018	1.070	1.045	1.062	1.062	
7. Fiscal 2018 Incurred Cost Rate (5) x (6)	\$ 10,625	\$ 1,936	\$ 2,594	\$ 3,921	

	Medical		Prescription Drugs (Rx)		Total
	Pre-Medicare	Medicare	Pre-Medicare	Medicare	
<b>C. Incurred Cost Rate by Fiscal Year</b>					
1. Fiscal 2016 A.(7)	10,929	1,999	2,882	4,237	
2. Fiscal 2017 B.(7)	10,625	1,936	2,594	3,921	

<b>D. Weighting by Fiscal Year</b>				
1. Fiscal 2016	50%	50%	50%	50%
2. Fiscal 2017	50%	50%	50%	50%

<b>E. Fiscal 2018 Incurred Cost Rate</b>				
1. Rate at Average Age C x D	\$ 10,777	\$ 1,968	\$ 2,738	\$ 4,079
2. Average Aging Factor	0.788	1.305	0.784	1.101
3. Rate at Age 65 (1) / (2)	<b>\$ 13,682</b>	\$ 1,508	<b>\$ 3,493</b>	<b>\$ 3,706</b>

<b>F. Development of Part A&amp;B and Part B Only Cost from Pooled Rate Above</b>	
1. Part A&B Average Enrollment	38,227
2. Part B Only Average Enrollment	275
3. Total Medicare Average Enrollment B(4)	38,502
4. Cost ratio for those with Part B only to those with Parts A&B	3.180
5. Factor to determine cost for those with Parts A&B (2) / (3) x (4) + (1) / (3) x 1.00	1.016
6. Medicare per capita cost for all participants: E(3)	\$ 1,508
7. Cost for those eligible for Parts A&B: (6) / (5)	<b>\$ 1,485</b>
8. Cost for those eligible for Part B only: (7) x (4)	<b>\$ 4,722</b>

Following the development of total projected costs, a distribution of per capita claims cost was developed. This was accomplished by allocating total projected costs to the population census used in the valuation. The allocation was done separately for each of prescription drugs and medical costs for the Medicare eligible and pre-Medicare populations. The allocation weights were developed using participant counts by age and assumed morbidity and aging factors. Results were tested for reasonableness based on historical trend and external benchmarks for costs paid by Medicare.

Below are the results of this analysis:

**Distribution of Per Capita Claims Cost by Age  
for the Period July 1, 2017 through June 30, 2018**

Age	Medical and Medicare Parts A & B	Medical and Medicare Part B Only	Prescription Drug	Medicare Retiree Drug Subsidy
45	\$ 7,577	\$ 7,577	\$ 1,843	\$ -
50	8,573	8,573	2,188	-
55	9,699	9,699	2,599	-
60	11,520	11,520	3,013	-
65	1,485	4,722	3,493	659
70	1,807	5,745	3,763	710
75	2,145	6,822	4,014	757
80	2,311	7,349	4,115	776

**Distribution of Per Capita Claims Cost by Age  
for the Period July 1, 2017 through June 30, 2018**

Age	Medical and Medicare Parts A & B	Medical and Medicare Part B Only	Prescription Drug	Medicare Retiree Drug Subsidy
45	\$ 7,577	\$ 7,577	\$ 1,843	\$ -
50	8,573	8,573	2,188	-
55	9,699	9,699	2,599	-
60	11,520	11,520	3,013	-
65	1,485	4,722	3,493	659
70	1,807	5,745	3,763	710
75	2,145	6,822	4,014	757
80	2,311	7,349	4,115	776



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

### **Investment Return**

8.00% per year, net of all expenses.

### **Salary Scale**

Inflation – 3.12% per year.

Productivity – 0.50% per year.

See Table 1.

### **Payroll Growth**

3.62% per year. (Inflation + Productivity)

### **Total Inflation**

Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to be 3.12% annually.

### **Mortality (Pre-termination)<sup>1</sup>**

Based upon 2010-2013 actual mortality experience (see Table 2).

60% of male rates and 65% of female rates of post-termination mortality rates.

Deaths are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.

### **Mortality (Post-termination)<sup>1</sup>**

96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB (see Table 3).

### **Turnover**

Based upon the 2010-2013 actual withdrawal experience (see Tables 4 and 5).

### **Disability**

Incidence rates based on 2010-2013 actual disability experience (see Table 6).

Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year projected to 2018 with Projection Scale BB.

Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.

---

<sup>1</sup> The mortality assumptions include an allowance for expected future mortality improvement. The mortality table used was set in 2014 with an Actual Deaths to Expected Deaths ratio of 109%.

## **Retirement**

Retirement rates based upon the 2010-2013 actual retirement experience (see Tables 7 and 8).

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

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

## **Marriage and Age Difference**

Wives are assumed to be three years younger than husbands.

For Others, 75% of male members and 70% female members are assumed to be married.

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

## **Dependent Children**

Benefits for dependent children have been valued only for members currently covering their dependent children. These benefits are only valued through the dependent children's age 23 (unless the child is disabled).

## **Contribution Refunds**

For others, 10% of terminating members with vested benefits are assumed to have their contributions refunded.

For Peace Officers/Firefighters, 15% of terminating members with vested benefits are assumed to have their contributions refunded.

100% of those with non-vested benefits are assumed to have their contributions refunded.

## **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 Data Adjustment**

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

## **COLA**

Of those benefit recipients who are eligible for the COLA, 70% of Others and 65% of Peace Officers/Firefighters are assumed to remain in Alaska and receive the COLA.

## **Postretirement Pension Adjustment**

50% and 75% of assumed inflation, or 1.56% and 2.34% respectively, is valued for the annual automatic Postretirement Pension Adjustment (PRPA) as specified in the statute.

**Expenses**

The investment return assumption is net of all expenses.

**Part-Time Status**

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.65 years of credited service per year for Other members.

**Final Average Earnings**

Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

**Per Capita Claims Cost**

Sample claims cost rates adjusted to age 65 for FY18 medical and prescription drugs are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$13,682	\$ 3,493
Medicare Parts A & B	\$ 1,485	\$ 3,706
Medicare Part B Only	\$ 4,722	\$ 3,706
Medicare Part D	N/A	\$ 659

**Third Party Administrator Fees**

\$236 per person per year; assumed to increase at 4% per year.

**Medicare Part B Only**

For actives and retirees not yet Medicare-eligible, participation is set based on whether the employee/retiree will have 40 quarters of employment after March 31, 1986, depending upon date of hire and/or re-hire.

## Healthcare Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 8.0% is applied to the FY18 pre-Medicare medical claims costs to get the FY19 medical claims costs.

	Medical Pre-65	Medical Post-65	Prescription Drugs	RDS/ EGWP
FY18	8.0%	5.5%	9.0%	6.5%
FY19	7.5%	5.5%	8.5%	6.2%
FY20	7.0%	5.4%	8.0%	6.0%
FY21	6.5%	5.4%	7.5%	5.7%
FY22	6.3%	5.4%	7.1%	5.5%
FY23	6.1%	5.4%	6.8%	5.4%
FY24	5.9%	5.4%	6.4%	5.2%
FY25	5.8%	5.4%	6.1%	5.0%
FY26	5.6%	5.4%	5.7%	4.8%
FY27-FY40	5.4%	5.4%	5.4%	4.7%
FY41	5.2%	5.2%	5.2%	4.6%
FY42	5.1%	5.1%	5.1%	4.5%
FY43	5.0%	5.0%	5.0%	4.5%
FY44	4.8%	4.8%	4.8%	4.4%
FY45	4.7%	4.7%	4.7%	4.3%
FY46	4.5%	4.5%	4.5%	4.2%
FY47	4.4%	4.4%	4.4%	4.2%
FY48	4.3%	4.3%	4.3%	4.1%
FY49	4.1%	4.1%	4.1%	4.0%
FY50+	4.0%	4.0%	4.0%	4.0%

For the June 30, 2014 valuation and later, the updated Society of Actuaries' Healthcare Cost Trend Model is used to project medical and prescription drug costs. This model estimates trend amounts that are projected out for 80 years. The model has been populated with assumptions that are specific to the State of Alaska. The model was updated this year to use the newest version and incorporate recent trend survey information, which generated the updated trend rates shown above.

The table below shows the amount each trend rate shown on the previous page was increased by to account for the Cadillac Tax:

	<b>Pre-65</b>	<b>Post-65</b>		<b>Pre-65</b>	<b>Post-65</b>
FY18-FY29	0.00%	0.00%	FY60	0.04%	0.39%
FY30	0.00%	0.14%	FY61	0.04%	0.38%
FY31	0.00%	0.23%	FY62	0.04%	0.38%
FY32	0.00%	0.24%	FY63	0.04%	0.37%
FY33	0.00%	0.21%	FY64	0.14%	0.37%
FY34	0.00%	0.20%	FY65	0.18%	0.36%
FY35	0.00%	0.20%	FY66	0.18%	0.36%
FY36	0.00%	0.20%	FY67	0.17%	0.35%
FY37	0.00%	0.16%	FY68	0.17%	0.35%
FY38	0.05%	0.17%	FY69	0.17%	0.34%
FY39	0.08%	0.15%	FY70	0.17%	0.34%
FY40	0.07%	0.13%	FY71	0.16%	0.33%
FY41	0.06%	0.10%	FY72	0.16%	0.33%
FY42	0.05%	0.08%	FY73	0.16%	0.32%
FY43	0.03%	0.05%	FY74	0.16%	0.32%
FY44	0.02%	0.03%	FY75	0.16%	0.31%
FY45	0.02%	0.03%	FY76	0.15%	0.31%
FY46	0.02%	0.02%	FY77	0.15%	0.31%
FY47	0.02%	0.03%	FY78	0.15%	0.30%
FY48	0.02%	0.03%	FY79	0.15%	0.30%
FY49	0.03%	0.05%	FY80	0.15%	0.29%
FY50	0.02%	0.04%	FY81	0.14%	0.29%
FY51	0.03%	0.06%	FY82	0.14%	0.28%
FY52	0.03%	0.06%	FY83	0.14%	0.28%
FY53	0.04%	0.14%	FY84	0.14%	0.28%
FY54	0.04%	0.41%	FY85	0.14%	0.27%
FY55	0.04%	0.41%	FY86	0.14%	0.27%
FY56	0.04%	0.41%	FY87	0.13%	0.26%
FY57	0.04%	0.41%	FY88	0.13%	0.26%
FY58	0.04%	0.41%	FY89	0.13%	0.26%
FY59	0.04%	0.40%	FY90	0.13%	0.25%

## Aging Factors<sup>1</sup>

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	3.5%	3.0%
65-74	4.0%	1.5%
75-84	1.5%	0.5%
85-95	0.5%	0.0%
96+	0.0%	0.0%

## Retired Member Contributions for Medical Benefits

Currently contributions are required for PERS members who are under age 60 and have less than 30 years of service (25 for Peace Officer/Firefighter). Eligible Tier 1 members are exempt from contribution requirements. Annual FY18 contributions based on monthly rates shown below for calendar 2017 and 2018 are assumed based on the coverage category for current retirees. The composite rate shown is used for current active and inactive members in tier 2 or 3 who are assumed to retire prior to age 60 with less than 30 years of service and who are not disabled. For dependent children, we value 1/3 of the annual retiree contribution to estimate the per child rate based upon the assumed number of children in rates where children are covered.

Coverage Category	Calendar 2018 Annual Contribution	Calendar 2018 Monthly Contribution	Calendar 2017 Monthly Contribution
Retiree Only	\$ 9,324	\$ 777	\$ 777
Retiree and Spouse	\$ 18,648	\$ 1,554	\$ 1,554
Retiree and Child(ren)	\$ 13,164	\$ 1,097	\$ 1,097
Retiree and Family	\$ 22,500	\$ 1,875	\$ 1,875
Composite	\$ 13,848	\$ 1,154	\$ 1,154

<sup>1</sup> Note that the pre-65 factor represents the percentage increase from the ages noted to the next age. However, the post-65 factor represents the percentage decrease from the ages noted to the prior age. That is, 2.5% is used to adjust from 54 to 55, but 1.5% is used to adjust from age 84 back to age 83.

### **Trend Rate for Retired Member Medical Contributions**

The table below shows the rate used to project the retired member medical contributions from the shown fiscal year to the next fiscal year. For example, 8.0% is applied to the FY18 retired member medical contributions to get the FY19 retired member medical contributions.

<b>Trend Assumptions</b>	
FY18	8.0%
FY19	7.6%
FY20	7.2%
FY21	6.8%
FY22	6.5%
FY23	6.3%
FY24	6.0%
FY25	5.9%
FY50	4.0%
FY100	4.0%

Graded trend rates for retired member medical contributions were reinitialized for the June 30, 2014 valuation and updated to the rates shown above for the June 30, 2017 valuation. Actual FY18 retired member medical contributions are reflected in the valuation.

### **Healthcare Participation**

100% system paid of members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible. 10% of non-system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible.

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

The healthcare cost trend assumption was updated as shown above to reflect anticipated increases in costs based on recent survey data. Healthcare claim costs are updated annually as described above.

# Table 1: Alaska PERS Salary Scale

## Peace Officer/Firefighter:

Years of Service	% Increase
0	9.66%
1	8.66%
2	7.16%
3	7.03%
4	6.91%
5	6.41%
6	5.66%
7	4.92%
8	4.92%
9	4.92%
10	4.92%
11	4.92%
12	4.92%
13	4.92%
14	4.92%
15	4.92%
16	4.92%
17	4.92%
18	4.92%
19	4.92%
20+	4.92%

## Others:

Years of Service	% Increase
0	8.55
1	7.36
2	6.35
3	6.11
4	5.71
5+	Age based

Age	% Increase	Age	% Increase
20	7.91%	45	5.44%
21	7.83%	46	5.40%
22	7.75%	47	5.36%
23	7.51%	48	5.31%
24	7.27%	49	5.27%
25	7.03%	50	5.22%
26	6.79%	51	5.18%
27	6.55%	52	5.13%
28	6.52%	53	5.09%
29	6.49%	54	5.05%
30	6.47%	55	5.01%
31	6.44%	56	4.97%
32	6.41%	57	4.93%
33	6.33%	58	4.85%
34	6.24%	59	4.77%
35	6.16%	60	4.69%
36	6.07%	61	4.60%
37	5.99%	62	4.52%
38	5.90%	63	4.46%
39	5.82%	64	4.40%
40	5.73%	65+	4.34%
41	5.64%		
42	5.55%		
43	5.52%		
44	5.48%		



## Table 2: Alaska PERS Mortality Table (Pre-termination)

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

**Table 3: Alaska PERS Mortality Table (Post-termination)**

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

## Table 4: Alaska PERS Turnover Assumptions

### 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

### After the First 5 Years of Employment

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

## Table 5: Alaska PERS Turnover Assumptions

Others:

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

Members with 5 or more years of service

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

## Table 6: Alaska PERS Disability Table

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

## Table 7: Alaska PERS Retirement Table

### Peace Officer/Firefighter

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

## Table 8: Alaska PERS Retirement Table

**PERS Others**

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

## Table 9: Alaska PERS Disabled Mortality Rates

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



## **Section 3 – Summary of Plan Provisions**

### **Effective Date**

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

### **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 160 employers participating in PERS, including the State of Alaska and 159 political subdivisions and public organizations. Two additional political subdivisions participate in PERS for healthcare benefits only.

### **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 simple 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%) 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 TRS 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 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.

### Postemployment Healthcare Benefits

Major medical benefits are provided to retirees and their surviving spouses by PERS for all employees hired before July 1, 1986 (Tier 1) and disabled retirees. Employees hired after June 30, 1986 (Tier 2) and their surviving spouses with five years of credited service (or ten years of credited service for those first hired after June 30, 1996 (Tier 3)) must pay the full monthly premium if they are under age sixty and will receive benefits paid by PERS if they are over age sixty. Tier 3 Members with between five and ten years of credited service must pay the full monthly premium regardless of their age. Tier 2 and Tier 3 Members with less than five years of credited service are not eligible for postemployment healthcare benefits. Tier 2 Members who are receiving a conditional benefit and are age eligible are eligible for postemployment healthcare benefits. In addition, Peace Officers and their surviving spouses with twenty-five years of Peace Officer membership service, Other employees and their surviving spouses with thirty years of membership service, and any disabled member receive benefits paid by PERS, regardless of their age or date of hire.

Medical, prescription drug, dental, vision and audio coverage is provided through the AlaskaCare Retiree Health Plan. Health plan provisions do not vary by retirement tier or age, except for Medicare coordination.

Surviving spouses continue coverage only if a pension payment form that provided survivor benefits was elected. Alternate payees (i.e. individuals who are the subject of a domestic relations order or DRO) are allowed to participate in the plan but must pay the full cost.

Where premiums are required prior to age 60, the valuation bases this payment upon the age of the retiree.

Participants in the defined benefit plan are covered under the following benefit design:

Plan Feature	Amounts
Deductible (single/family)	\$150 / \$450
Coinsurance - most services	20%
Outpatient surgery/testing	0%
Maximum Out-of-Pocket (single/family, excl. deductible)	\$800 / \$2,400
Rx Copays (generic/ brand/mail-order), does not apply to OOP max	\$4 / \$8 / \$0
Lifetime Maximum	\$2,000,000

The plan coordinates with Medicare on a traditional Coordination of Benefits Method.

### **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.

### **Non-occupational Disability**

Members must be vested (five paid up years of PERS service) to be eligible for non-occupational 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 non-occupational 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 non-occupational death provisions, the designated beneficiary receives the lump sum benefit described below.

### **Occupational Death**

When an active member (vested or non-vested) 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.

### **Non-occupational Death**

When a vested member dies from non-occupational 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 Non-occupational 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 funded 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 the benefit provisions effective since the prior valuation.

# Appendix



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

Employer Number	Employer Name	FY2017 Present Value of Future Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	1,575,560,000	51.1585%	4,186,661,595	3,754,496,706	432,164,889	-	(169,574,079)			
102	SOUTHWEST REGION SD	2,905,000	0.0943%	7,719,320	6,922,499	796,821	-	(371,621)			
103	ANNETTE ISLAND SD	1,195,000	0.0388%	3,175,417	2,847,637	327,780	1,188	(120,323)			
104	BERING STRAIT SD	8,369,000	0.2717%	22,238,551	19,942,994	2,295,557	-	(1,306,262)			
105	CHATHAM SD	690,000	0.0224%	1,833,505	1,644,243	189,262	-	(83,183)			
106	ALASKA MUNICIPAL LEAGUE	256,000	0.0083%	680,257	610,038	70,219	-	(31,243)			
107	CITY OF VALDEZ	8,223,000	0.2670%	21,850,592	19,595,081	2,255,510	-	(1,036,818)			
108	JUNEAU BOROUGH SD	12,911,000	0.4192%	34,307,794	30,766,399	3,541,395	-	(1,718,697)			
109	MATANUSKA-SUSITNA BOROUGH	23,425,000	0.7606%	62,246,152	55,820,842	6,425,311	-	(2,779,495)			
110	MATANUSKA-SUSITNA BOROUGH SD	33,776,000	1.0967%	89,751,379	80,486,862	9,264,516	-	(4,425,426)			
111	ANCHORAGE SD	100,344,000	3.2582%	266,639,399	239,115,754	27,523,645	-	(14,301,187)			
112	COPPER RIVER SD	982,000	0.0319%	2,609,422	2,340,067	269,356	-	(165,591)			
113	UNIVERSITY OF ALASKA	110,244,000	3.5796%	292,946,204	262,707,060	30,239,144	-	(13,377,537)			
115	CITY OF KENAI	7,846,000	0.2548%	20,848,807	18,696,705	2,152,102	-	(1,125,637)			
116	FAIRBANKS NORTH STAR BOROUGH	26,028,000	0.8451%	69,162,982	62,023,687	7,139,295	-	(3,599,472)			
117	FAIRBANKS NORTH STAR BOROUGH SD	35,612,000	1.1563%	94,630,095	84,861,977	9,768,118	-	(5,601,534)			
118	DENALI BOROUGH SD	1,684,000	0.0547%	4,474,814	4,012,905	461,909	51,055	(169,560)			
120	CITY AND BOROUGH OF SITKA	10,924,000	0.3547%	29,027,832	26,031,457	2,996,375	-	(1,677,057)			
121	CHUGACH SD	555,000	0.0180%	1,474,775	1,322,543	152,233	-	(100,336)			
122	KETCHIKAN GATEWAY BOROUGH	5,786,000	0.1879%	15,374,866	13,787,807	1,587,059	-	(832,746)			
123	CITY OF SOLDOTNA	4,353,000	0.1413%	11,567,022	10,373,026	1,193,997	-	(582,001)			
124	IDITAROD AREA SD	828,000	0.0269%	2,200,206	1,973,091	227,115	-	(171,109)			
125	KUSPUK SD	1,759,000	0.0571%	4,674,108	4,191,627	482,481	1,604	(177,111)			
126	CITY AND BOROUGH OF JUNEAU	37,492,000	1.2174%	99,625,731	89,341,942	10,283,789	-	(4,954,974)			
128	CITY OF KODIAK	6,968,000	0.2263%	18,515,739	16,604,466	1,911,273	-	(1,014,876)			
129	CITY OF FAIRBANKS	8,654,000	0.2810%	22,995,868	20,622,137	2,373,731	-	(1,385,958)			
131	CITY OF WASILLA	7,293,000	0.2368%	19,379,346	17,378,928	2,000,418	-	(947,018)			
133	SITKA BOROUGH SD	2,871,000	0.0932%	7,628,973	6,841,479	787,495	-	(500,533)			
134	CITY OF PALMER	4,218,000	0.1370%	11,208,293	10,051,326	1,156,967	-	(613,112)			
135	CITY AND BOROUGH OF WRANGELL	3,137,000	0.1019%	8,335,803	7,475,346	860,457	-	(414,237)			
136	CITY OF BETHEL	5,816,000	0.1888%	15,454,584	13,859,296	1,595,287	-	(875,169)			
137	VALDEZ CITY SD	2,342,000	0.0760%	6,223,287	5,580,893	642,394	-	(365,774)			
138	HOONAH CITY SD	688,000	0.0223%	1,828,190	1,639,477	188,714	-	(123,193)			
139	CITY OF NOME	3,237,000	0.1051%	8,601,528	7,713,642	887,886	-	(475,338)			
140	CITY OF KOTZEBUE	4,264,000	0.1385%	11,330,527	10,160,942	1,169,585	-	(694,377)			
141	GALENA CITY SD	3,811,000	0.1237%	10,126,791	9,081,461	1,045,330	-	(546,302)			
143	CITY OF PETERSBURG	4,984,000	0.1618%	13,243,749	11,876,673	1,367,076	-	(688,518)			
144	BRISTOL BAY BOROUGH	2,482,000	0.0806%	6,595,302	5,914,507	680,795	-	(407,377)			
145	NORTH SLOPE BOROUGH	77,365,000	2.5120%	205,578,381	184,357,713	21,220,669	-	(9,484,454)			
146	WRANGELL PUBLIC SD	907,000	0.0295%	2,410,129	2,161,345	248,784	-	(119,746)			
148	CITY OF CORDOVA	3,677,000	0.1194%	9,770,719	8,762,145	1,008,575	-	(448,415)			
149	NOME CITY SD	1,854,000	0.0602%	4,926,547	4,418,008	508,539	-	(252,261)			
151	CITY OF KING COVE	1,175,000	0.0382%	3,122,272	2,799,978	322,294	-	(122,105)			
152	ALASKA HOUSING FINANCE CORPORATION	21,248,000	0.6899%	56,461,313	50,633,137	5,828,175	-	(3,080,454)			
153	LOWER YUKON SD	7,327,000	0.2379%	19,469,693	17,459,949	2,009,744	-	(1,053,798)			
154	NORTHWEST ARCTIC BOROUGH SD	7,547,000	0.2451%	20,054,289	17,984,200	2,070,088	-	(1,201,573)			
155	SOUTHEAST ISLAND SD	1,197,000	0.0389%	3,180,732	2,852,403	328,329	38,699	(120,524)			
156	PRIBILOF SD	329,000	0.0107%	874,236	783,994	90,242	-	(56,360)			
157	LOWER KUSKOKWIM SD	20,239,000	0.6572%	53,780,144	48,228,731	5,551,414	-	(2,653,069)			
158	KODIAK ISLAND BOROUGH SD	7,738,000	0.2513%	20,561,824	18,439,346	2,122,478	-	(942,022)			
159	YUKON FLATS SD	1,149,000	0.0373%	3,053,184	2,738,021	315,163	-	(190,974)			
160	YUKON / KOYUKUK SD	2,499,000	0.0811%	6,640,475	5,955,017	685,458	-	(321,748)			
161	NORTH SLOPE BOROUGH SD	13,534,000	0.4394%	35,963,263	32,250,983	3,712,280	-	(1,610,369)			
162	ALEUTIAN REGION SD	93,000	0.0030%	247,125	221,615	25,509	-	(12,929)			
163	CORDOVA COMMUNITY MEDICAL CENTER	2,390,000	0.0776%	6,350,835	5,695,275	655,560	-	(533,126)			
164	LAKE AND PENINSULA BOROUGH SD	1,979,000	0.0643%	5,258,704	4,715,878	542,826	-	(277,377)			
165	SITKA COMMUNITY HOSPITAL	10,868,000	0.3529%	28,879,026	25,898,011	2,981,015	-	(1,646,140)			
166	TANANA SD	153,000	0.0050%	406,560	364,593	41,967	-	(24,474)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,509,000	0.0490%	4,009,795	3,595,887	413,908	-	(169,045)			
168	HYDABURG CITY SD	334,000	0.0108%	887,523	795,909	91,614	-	(48,191)			
169	CITY OF TANANA	88,000	0.0029%	233,838	209,700	24,138	3,698	(8,861)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,426,000	0.0463%	3,789,243	3,398,101	391,142	-	(195,775)			
171	CITY OF BARROW	1,359,000	0.0441%	3,611,207	3,238,443	372,764	-	(188,830)			
172	CITY OF SAINT PAUL	1,407,000	0.0457%	3,738,755	3,352,825	385,930	-	(191,410)			
173	MUNICIPALITY OF ANCHORAGE	207,258,000	6.7297%	550,736,950	493,887,556	56,849,394	-	(25,996,333)			
174	KODIAK ISLAND BOROUGH	3,390,000	0.1101%	9,008,088	8,078,235	929,853	-	(476,542)			
175	NOME JOINT UTILITY SYSTEM	850,000	0.0276%	2,258,665	2,025,516	233,149	-	(104,119)			
176	CITY OF SAND POINT	1,093,000	0.0355%	2,904,378	2,604,575	299,802	-	(173,332)			

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

Employer Number	Employer Name	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
		1% Decrease Discount Rate (7.0% Discount Rate)	1% Increase Discount Rate (9.0% Discount Rate)	1% Decrease Trend	1% Increase Trend
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	924,878,403	17,725,392	(47,939,082)	1,009,365,107
102	SOUTHWEST REGION SD	1,705,281	32,682	(88,390)	1,861,056
103	ANNETTE ISLAND SD	701,484	13,444	(36,360)	765,564
104	BERING STRAIT SD	4,912,734	94,153	(254,641)	5,361,507
105	CHATHAM SD	405,041	7,763	(20,994)	442,041
106	ALASKA MUNICIPAL LEAGUE	150,276	2,880	(7,789)	164,004
107	CITY OF VALDEZ	4,827,030	92,511	(250,199)	5,267,974
108	JUNEAU BOROUGH SD	7,578,959	145,252	(392,839)	8,271,290
109	MATANUSKA-SUSITNA BOROUGH	13,750,842	263,536	(712,745)	15,006,967
110	MATANUSKA-SUSITNA BOROUGH SD	19,827,041	379,987	(1,027,692)	21,638,221
111	ANCHORAGE SD	58,903,500	1,128,892	(3,053,136)	64,284,275
112	COPPER RIVER SD	576,449	11,048	(29,879)	629,107
113	UNIVERSITY OF ALASKA	64,714,955	1,240,269	(3,354,360)	70,626,601
115	CITY OF KENAI	4,605,725	88,269	(238,728)	5,026,453
116	FAIRBANKS NORTH STAR BOROUGH	15,278,844	292,821	(791,946)	16,674,551
117	FAIRBANKS NORTH STAR BOROUGH SD	20,904,802	400,643	(1,083,555)	22,814,434
118	DENALI BOROUGH SD	988,534	18,945	(51,239)	1,078,836
120	CITY AND BOROUGH OF SITKA	6,412,559	122,897	(332,381)	6,998,340
121	CHUGACH SD	325,794	6,244	(16,887)	355,555
122	KETCHIKAN GATEWAY BOROUGH	3,396,473	65,094	(176,049)	3,706,737
123	CITY OF SOLDOTNA	2,555,279	48,972	(132,447)	2,788,701
124	IDITAROD AREA SD	486,049	9,315	(25,193)	530,449
125	KUSPUK SD	1,032,561	19,789	(53,521)	1,126,884
126	CITY AND BOROUGH OF JUNEAU	22,008,391	421,793	(1,140,758)	24,018,836
128	CITY OF KODIAK	4,090,325	78,392	(212,013)	4,463,972
129	CITY OF FAIRBANKS	5,080,034	97,359	(263,313)	5,544,089
131	CITY OF WASILLA	4,281,105	82,048	(221,902)	4,672,180
133	SITKA BOROUGH SD	1,685,322	32,299	(87,355)	1,839,274
134	CITY OF PALMER	2,476,032	47,453	(128,340)	2,702,215
135	CITY AND BOROUGH OF WRANGELL	1,841,468	35,292	(95,449)	2,009,684
136	CITY OF BETHEL	3,414,083	65,431	(176,962)	3,725,956
137	VALDEZ CITY SD	1,374,791	26,348	(71,259)	1,500,376
138	HOONAH CITY SD	403,867	7,740	(20,934)	440,760
139	CITY OF NOME	1,900,170	36,417	(98,491)	2,073,748
140	CITY OF KOTZEBUE	2,503,035	47,971	(129,739)	2,731,684
141	GALENA CITY SD	2,237,117	42,875	(115,956)	2,441,475
143	CITY OF PETERSBURG	2,925,686	56,071	(151,647)	3,192,945
144	BRISTOL BAY BOROUGH	1,456,973	27,923	(75,519)	1,590,066
145	NORTH SLOPE BOROUGH	45,414,467	870,373	(2,353,961)	49,563,033
146	WRANGELL PUBLIC SD	532,423	10,204	(27,597)	581,060
148	CITY OF CORDOVA	2,158,457	41,367	(111,879)	2,355,629
149	NOME CITY SD	1,088,327	20,858	(56,411)	1,187,745
151	CITY OF KING COVE	689,743	13,219	(35,751)	752,751
152	ALASKA HOUSING FINANCE CORPORATION	12,472,909	239,045	(646,506)	13,612,296
153	LOWER YUKON SD	4,301,064	82,430	(222,936)	4,693,962
154	NORTHWEST ARCTIC BOROUGH SD	4,430,207	84,905	(229,630)	4,834,902
155	SOUTHEAST ISLAND SD	702,658	13,467	(36,421)	766,845
156	PRIBILOF SD	193,128	3,701	(10,010)	210,770
157	LOWER KUSKOKWIM SD	11,880,610	227,693	(615,806)	12,965,892
158	KODIAK ISLAND BOROUGH SD	4,542,327	87,054	(235,442)	4,957,264
159	YUKON FLATS SD	674,481	12,926	(34,960)	736,094
160	YUKON / KOYUKUK SD	1,466,952	28,114	(76,036)	1,600,957
161	NORTH SLOPE BOROUGH SD	7,944,670	152,260	(411,795)	8,670,408
162	ALEUTIAN REGION SD	54,592	1,046	(2,830)	59,579
163	CORDOVA COMMUNITY MEDICAL CENTER	1,402,967	26,888	(72,720)	1,531,127
164	LAKE AND PENINSULA BOROUGH SD	1,161,704	22,264	(60,214)	1,267,824
165	SITKA COMMUNITY HOSPITAL	6,379,686	122,267	(330,677)	6,962,464
166	TANANA SD	89,813	1,721	(4,655)	98,018
167	SOUTHEAST REGIONAL RESOURCE CENTER	885,807	16,977	(45,914)	966,724
168	HYDABURG CITY SD	196,063	3,758	(10,163)	213,973
169	CITY OF TANANA	51,657	990	(2,678)	56,376
170	NORTH PACIFIC FISHERY MGMT COUNCIL	837,084	16,043	(43,388)	913,551
171	CITY OF BARROW	797,754	15,289	(41,350)	870,628
172	CITY OF SAINT PAUL	825,931	15,829	(42,810)	901,379
173	MUNICIPALITY OF ANCHORAGE	121,663,693	2,331,698	(6,306,176)	132,777,548
174	KODIAK ISLAND BOROUGH	1,989,983	38,138	(103,146)	2,171,766
175	NOME JOINT UTILITY SYSTEM	498,963	9,563	(25,863)	544,543
176	CITY OF SAND POINT	641,608	12,296	(33,256)	700,218

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

Employer Number	Employer Name	FY2017 Present Value of Future Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
177	KETCHIKAN GATEWAY BOROUGH SD	6,077,000	0.1973%	16,148,127	14,481,249	1,666,878	-	(894,737)			
178	CITY OF DILLINGHAM	2,915,000	0.0947%	7,745,893	6,946,329	799,564	-	(351,967)			
179	CITY OF UNALASKA	11,027,000	0.3580%	29,301,529	26,276,902	3,024,628	-	(1,639,269)			
180	KENAI PENINSULA BOROUGH	20,705,000	0.6723%	55,018,424	49,339,190	5,679,234	-	(3,144,786)			
181	CITY OF KETCHIKAN	9,324,000	0.3028%	24,776,227	22,218,721	2,557,507	-	(1,260,428)			
182	CITY OF SEWARD	4,819,000	0.1565%	12,805,302	11,483,485	1,321,817	-	(802,596)			
183	CITY OF FORT YUKON	166,000	0.0054%	441,104	395,571	45,533	-	(50,472)			
184	BRISTOL BAY BOROUGH SD	385,000	0.0125%	1,023,042	917,440	105,603	-	(82,843)			
185	CORDOVA CITY SD	760,000	0.0247%	2,019,512	1,811,050	208,463	-	(160,520)			
186	CITY OF CRAIG	1,790,000	0.0581%	4,756,483	4,265,499	490,984	-	(220,087)			
187	PETERSBURG MEDICAL CENTER	6,128,000	0.1990%	16,283,647	14,602,780	1,680,867	-	(820,455)			
189	HAINES BOROUGH	2,360,000	0.0766%	6,271,117	5,623,786	647,331	-	(323,083)			
190	KENAI PENINSULA BOROUGH SD	19,795,000	0.6427%	52,600,324	47,170,696	5,429,628	-	(2,984,933)			
191	CITY OF NORTH POLE	2,806,000	0.0911%	7,456,252	6,686,586	769,666	-	(343,112)			
192	CITY OF GALENA	967,000	0.0314%	2,569,564	2,304,322	265,241	-	(130,148)			
193	CITY OF NENANA	-	0.0000%	-	-	-	4,244	-			
195	YUPIIT SD	1,650,000	0.0536%	4,384,468	3,931,884	452,583	-	(237,969)			
196	NENANA CITY SD	1,710,000	0.0555%	4,543,903	4,074,862	469,041	-	(194,815)			
198	CITY OF SAXMAN	82,000	0.0027%	217,895	195,403	22,492	-	(58,986)			
199	CITY OF HOONAH	1,230,000	0.0399%	3,268,421	2,931,041	337,380	-	(192,016)			
200	CITY OF PELICAN	123,000	0.0040%	326,842	293,104	33,738	-	(17,189)			
202	CITY OF WHITTIER	1,131,000	0.0367%	3,005,353	2,695,128	310,225	-	(146,060)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,399,000	0.0779%	6,374,750	5,716,721	658,029	-	(293,771)			
204	CRAIG CITY SD	1,012,000	0.0329%	2,689,140	2,411,556	277,584	-	(141,684)			
205	DILLINGHAM CITY SD	1,318,000	0.0428%	3,502,260	3,140,741	361,518	-	(186,592)			
206	CITY OF THORNE BAY	528,000	0.0171%	1,403,030	1,258,203	144,827	-	(60,547)			
208	CITY OF AKUTAN	993,000	0.0322%	2,638,652	2,366,279	272,373	61,094	(99,984)			
209	UNALASKA CITY SD	1,104,000	0.0358%	2,933,607	2,630,788	302,819	-	(146,919)			
211	KASHUNAMIUT SD	1,698,000	0.0551%	4,512,016	4,046,266	465,749	-	(264,912)			
215	CITY OF HOMER	6,566,000	0.2132%	17,447,523	15,646,516	1,801,007	-	(906,515)			
218	SPECIAL EDUCATION SERVICE AGENCY	297,000	0.0096%	789,204	707,739	81,465	-	(50,861)			
219	BARTLETT REGIONAL HOSPITAL	32,359,000	1.0507%	85,986,051	77,110,208	8,875,843	-	(4,311,621)			
220	NORTHWEST ARCTIC BOROUGH	2,058,000	0.0668%	5,468,627	4,904,132	564,495	-	(436,081)			
221	SAINT MARY'S SD	751,000	0.0244%	1,995,597	1,789,603	205,994	-	(116,470)			
223	BRISTOL BAY RHA	1,753,000	0.0569%	4,658,165	4,177,329	480,835	-	(250,420)			
224	COPPER RIVER BASIN RHA	650,000	0.0211%	1,727,214	1,548,924	178,290	-	(103,138)			
225	SKAGWAY CITY SD	307,000	0.0100%	815,777	731,569	84,208	-	(43,037)			
227	CITY OF KLAWOCK	782,000	0.0254%	2,077,972	1,863,475	214,497	-	(147,656)			
228	PETERSBURG CITY SD	1,184,000	0.0384%	3,146,188	2,821,425	324,763	-	(185,160)			
230	ALEUTIANS EAST BOROUGH	940,000	0.0305%	2,497,818	2,239,983	257,835	-	(118,811)			
235	CITY OF HUSLIA	149,000	0.0048%	395,931	355,061	40,870	-	(21,181)			
237	CITY OF KALTAG	33,000	0.0011%	87,689	78,638	9,052	-	(7,583)			
240	HAINES BOROUGH SD	910,000	0.0295%	2,418,100	2,168,494	249,607	-	(126,450)			
242	CITY OF ELIM	-	0.0003%	25,987	23,305	2,683	574	(985)			
243	CITY OF ATKA	228,000	0.0074%	605,854	543,315	62,539	-	(29,751)			
244	ALEUTIANS EAST BOROUGH SD	907,000	0.0295%	2,410,129	2,161,345	248,784	-	(99,788)			
246	DELTA/GREELY SD	2,180,000	0.0708%	5,792,812	5,194,853	597,958	-	(238,827)			
247	LAKE AND PENINSULA BOROUGH	230,000	0.0075%	611,168	548,081	63,087	-	(40,432)			
248	CITY AND BOROUGH OF YAKUTAT	876,000	0.0284%	2,327,754	2,087,473	240,281	-	(103,707)			
249	CITY OF UNALAKLEET	265,000	0.0086%	704,172	631,484	72,688	-	(89,165)			
251	KLAWOCK CITY SD	590,000	0.0192%	1,567,779	1,405,946	161,833	-	(102,990)			
254	CITY OF MEKORYUK	-	0.0000%	-	-	-	690	-			
255	ALASKA GATEWAY SD	1,688,000	0.0548%	4,485,443	4,022,437	463,006	-	(203,920)			
257	PELICAN CITY SD	88,000	0.0029%	233,838	209,700	24,138	-	(10,993)			
258	DENALI BOROUGH	480,000	0.0156%	1,275,481	1,143,821	131,661	-	(68,598)			
259	CITY OF ALLAKAKET	-	0.0000%	-	-	-	-	-			
260	CITY OF KACHEMAK	23,000	0.0007%	61,117	54,808	6,309	-	(4,675)			
262	COOK INLET HOUSING AUTHORITY	8,727,000	0.2834%	23,189,847	20,796,093	2,393,754	-	(957,357)			
263	INTERIOR RHA	1,082,000	0.0351%	2,875,148	2,578,363	296,785	-	(221,024)			
264	YAKUTAT SD	241,000	0.0078%	640,398	574,293	66,105	-	(35,727)			
265	KAKE CITY SD	574,000	0.0186%	1,525,263	1,367,819	157,444	-	(66,407)			
267	ALEUTIAN HOUSING AUTHORITY	1,214,000	0.0394%	3,225,905	2,892,914	332,992	-	(180,171)			
270	BERING STRAITS RHA	1,343,000	0.0436%	3,568,691	3,200,315	368,375	-	(282,555)			
271	CITY OF EGEGIK	117,000	0.0038%	310,899	278,806	32,092	-	(12,616)			
275	ILISAGVIK COLLEGE	5,312,000	0.1725%	14,115,328	12,658,284	1,457,044	-	(807,944)			
276	NORTH PACIFIC RIM HA	1,510,000	0.0490%	4,012,452	3,598,270	414,182	-	(199,592)			
278	SAXMAN SEAPORT	48,000	0.0016%	127,548	114,382	13,166	-	(5,979)			
279	TLINGIT-HAIDA RHA	3,304,000	0.1073%	8,779,564	7,873,300	906,264	-	(429,317)			

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

Employer Number	Employer Name	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
		1% Decrease Discount Rate (7.0% Discount Rate)	1% Increase Discount Rate (9.0% Discount Rate)	1% Decrease Trend	1% Increase Trend
177	KETCHIKAN GATEWAY BOROUGH SD	3,567,294	68,368	(184,903)	3,893,163
178	CITY OF DILLINGHAM	1,711,151	32,794	(88,694)	1,867,463
179	CITY OF UNALASKA	6,473,022	124,056	(335,515)	7,064,326
180	KENAI PENINSULA BOROUGH	12,154,159	232,936	(629,985)	13,264,430
181	CITY OF KETCHIKAN	5,473,334	104,897	(283,698)	5,973,318
182	CITY OF SEWARD	2,828,828	54,215	(146,626)	3,087,239
183	CITY OF FORT YUKON	97,445	1,868	(5,051)	106,346
184	BRISTOL BAY BOROUGH SD	226,001	4,331	(11,714)	246,646
185	CORDOVA CITY SD	446,132	8,550	(23,124)	486,886
186	CITY OF CRAIG	1,050,758	20,138	(54,464)	1,146,744
187	PETERSBURG MEDICAL CENTER	3,597,232	68,941	(186,455)	3,925,835
189	HAINES BOROUGH	1,385,357	26,551	(71,807)	1,511,908
190	KENAI PENINSULA BOROUGH SD	11,619,975	222,698	(602,296)	12,681,448
191	CITY OF NORTH POLE	1,647,166	31,568	(85,377)	1,797,633
192	CITY OF GALENA	567,644	10,879	(29,423)	619,498
193	CITY OF NENANA	-	-	-	-
195	YUPIIT SD	968,576	18,563	(50,204)	1,057,054
196	NENANA CITY SD	1,003,797	19,238	(52,030)	1,095,493
198	CITY OF SAXMAN	48,135	923	(2,495)	52,532
199	CITY OF HOONAH	722,029	13,838	(37,425)	787,986
200	CITY OF PELICAN	72,203	1,384	(3,742)	78,799
202	CITY OF WHITTIER	663,915	12,724	(34,413)	724,563
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,408,251	26,989	(72,994)	1,536,893
204	CRAIG CITY SD	594,060	11,385	(30,792)	648,327
205	DILLINGHAM CITY SD	773,687	14,828	(40,102)	844,362
206	CITY OF THORNE BAY	309,944	5,940	(16,065)	338,257
208	CITY OF AKUTAN	582,907	11,171	(30,214)	636,154
209	UNALASKA CITY SD	648,065	12,420	(33,591)	707,265
211	KASHUNAMIUT SD	996,753	19,103	(51,665)	1,087,805
215	CITY OF HOMER	3,854,345	73,869	(199,782)	4,206,435
218	SPECIAL EDUCATION SERVICE AGENCY	174,344	3,341	(9,037)	190,270
219	BARTLETT REGIONAL HOSPITAL	18,995,240	364,046	(984,577)	20,730,436
220	NORTHWEST ARCTIC BOROUGH	1,208,078	23,153	(62,618)	1,318,435
221	SAINT MARY'S SD	440,849	8,449	(22,850)	481,120
223	BRISTOL BAY RHA	1,029,038	19,722	(53,338)	1,123,040
224	COPPER RIVER BASIN RHA	381,560	7,313	(19,777)	416,415
225	SKAGWAY CITY SD	180,214	3,454	(9,341)	196,676
227	CITY OF KLAWOCK	459,046	8,798	(23,794)	500,980
228	PETERSBURG CITY SD	695,027	13,320	(36,025)	758,517
230	ALEUTIANS EAST BOROUGH	551,795	10,575	(28,601)	602,201
235	CITY OF HUSLIA	87,465	1,676	(4,534)	95,455
237	CITY OF KALTAG	19,372	371	(1,004)	21,141
240	HAINES BOROUGH SD	534,184	10,238	(27,688)	582,981
242	CITY OF ELIM	5,741	110	(298)	6,265
243	CITY OF ATKA	133,840	2,565	(6,937)	146,066
244	ALEUTIANS EAST BOROUGH SD	532,423	10,204	(27,597)	581,060
246	DELTA/GREELY SD	1,279,694	24,525	(66,330)	1,396,593
247	LAKE AND PENINSULA BOROUGH	135,014	2,588	(6,998)	147,347
248	CITY AND BOROUGH OF YAKUTAT	514,226	9,855	(26,654)	561,200
249	CITY OF UNALAKLEET	155,559	2,981	(8,063)	169,769
251	KLAWOCK CITY SD	346,339	6,638	(17,952)	377,977
254	CITY OF MEKORYUK	-	-	-	-
255	ALASKA GATEWAY SD	990,882	18,990	(51,360)	1,081,399
257	PELICAN CITY SD	51,657	990	(2,678)	56,376
258	DENALI BOROUGH	281,768	5,400	(14,605)	307,507
259	CITY OF ALLAKAKET	-	-	-	-
260	CITY OF KACHEMAK	13,501	259	(700)	14,735
262	COOK INLET HOUSING AUTHORITY	5,122,886	98,181	(265,534)	5,590,856
263	INTERIOR RHA	635,151	12,173	(32,922)	693,171
264	YAKUTAT SD	141,471	2,711	(7,333)	154,394
265	KAKE CITY SD	336,947	6,458	(17,465)	367,727
267	ALEUTIAN HOUSING AUTHORITY	712,637	13,658	(36,938)	777,736
270	BERING STRAITS RHA	788,362	15,109	(40,863)	860,378
271	CITY OF EGEKIK	68,681	1,316	(3,560)	74,955
275	ILISAGVIK COLLEGE	3,118,227	59,761	(161,627)	3,403,074
276	NORTH PACIFIC RIM HA	886,394	16,988	(45,944)	967,365
278	SAXMAN SEAPORT	28,177	540	(1,460)	30,751
279	TLINGIT-HAIDA RHA	1,939,500	37,171	(100,530)	2,116,671

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

Employer Number	Employer Name	FY2017 Present Value of Future Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
280	CITY OF TOKSOOK BAY	22,000	0.0007%	58,460	52,425	6,034	-	(4,336)			
281	BARANOF ISLAND HA	809,000	0.0263%	2,149,718	1,927,815	221,903	25,072	(81,457)			
282	CITY OF DELTA JUNCTION	463,000	0.0150%	1,230,308	1,103,311	126,998	5,013	(46,619)			
283	CITY OF ANDERSON	29,000	0.0009%	77,060	69,106	7,954	-	(5,365)			
284	INTER-ISLAND FERRY AUTHORITY	1,205,000	0.0391%	3,201,990	2,871,467	330,523	-	(195,681)			
286	CITY OF SELDOVIA	97,000	0.0031%	257,754	231,147	26,606	-	(15,080)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,030,000	0.0334%	2,736,971	2,454,449	282,522	-	(137,440)			
290	CITY OF UPPER KALSKAG	33,000	0.0011%	87,689	78,638	9,052	-	(4,370)			
291	CITY OF SHAKTOOLIK	32,000	0.0010%	85,032	76,255	8,777	-	(5,770)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,190,000	0.0386%	3,162,131	2,835,723	326,409	-	(229,369)			
296	MUNICIPALITY OF SKAGWAY	3,957,000	0.1285%	10,514,750	9,429,373	1,085,377	-	(556,442)			
297	CITY OF NULATO	171,000	0.0056%	454,390	407,486	46,904	-	(22,602)			
298	CITY OF ANIAK	226,000	0.0073%	600,539	538,549	61,990	25,390	(22,756)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,697,000	0.0876%	7,166,611	6,426,844	739,768	-	(560,710)			
<b>Subtotal</b>		<b>2,671,223,000</b>	<b>86.73502%</b>	<b>7,098,141,417</b>	<b>6,365,441,287</b>	<b>732,700,130</b>	<b>218,319</b>	<b>(317,195,516)</b>			
Nonemployer:											
999	STATE OF ALASKA	408,530,000	13.26498%	1,085,567,583	973,510,713	112,056,870	48,014,486	(41,134,317)			
<b>Total</b>		<b>3,079,753,000</b>	<b>100.00000%</b>	<b>8,183,709,000</b>	<b>7,338,952,000</b>	<b>844,757,000</b>	<b>48,232,805</b>	<b>(358,329,833)</b>	<b>89.68%</b>	<b>1,247,884,000</b>	<b>67.70%</b>

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

\*Same as FY16 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.99968% based on present value of future contributions.

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

Employer Number	Employer Name	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
		1% Decrease Discount Rate (7.0% Discount Rate)	1% Increase Discount Rate (9.0% Discount Rate)	1% Decrease Trend	1% Increase Trend
280	CITY OF TOKSOOK BAY	12,914	248	(669)	14,094
281	BARANOF ISLAND HA	474,896	9,101	(24,615)	518,277
282	CITY OF DELTA JUNCTION	271,788	5,209	(14,088)	296,616
283	CITY OF ANDERSON	17,023	326	(882)	18,579
284	INTER-ISLAND FERRY AUTHORITY	707,354	13,557	(36,664)	771,970
286	CITY OF SELDOVIA	56,941	1,091	(2,951)	62,142
288	NORTHWEST INUPIAT HOUSING AUTHORITY	604,626	11,588	(31,339)	659,858
290	CITY OF UPPER KALSKAG	19,372	371	(1,004)	21,141
291	CITY OF SHAKTOOLIK	18,785	360	(974)	20,500
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	698,549	13,388	(36,208)	762,360
296	MUNICIPALITY OF SKAGWAY	2,322,821	44,517	(120,398)	2,535,008
297	CITY OF NULATO	100,380	1,924	(5,203)	109,549
298	CITY OF ANIAK	132,666	2,543	(6,876)	144,784
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,583,181	30,342	(82,061)	1,727,803
<b>Subtotal</b>		<b>1,568,055,490</b>	<b>30,051,949</b>	<b>(81,276,783)</b>	<b>1,711,295,769</b>
Nonemployer:					
999	STATE OF ALASKA	239,813,510	4,596,051	(12,430,217)	261,720,231
<b>Total</b>		<b>1,807,869,000</b>	<b>34,648,000</b>	<b>(93,707,000)</b>	<b>1,973,016,000</b>

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

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

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

Employer Number	Employer Name	FY2018 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,947,382	50.07195%	4,325,359,523	3,811,477,136	513,882,387	77,961,121	(176,636,264)			
102	SOUTHWEST REGION SD	7,267	0.10190%	8,802,059	7,756,314	1,045,745	222,069	(368,668)			
103	ANNETTE ISLAND SD	2,237	0.04105%	3,545,727	3,124,470	421,257	78,039	(134,345)			
104	BERING STRAIT SD	21,184	0.31248%	26,993,178	23,786,203	3,206,975	792,300	(1,228,796)			
105	CHATHAM SD	1,249	0.02571%	2,220,526	1,956,712	263,814	60,279	(90,226)			
106	ALASKA MUNICIPAL LEAGUE	856	0.00916%	791,563	697,520	94,043	23,019	(32,421)			
107	CITY OF VALDEZ	22,018	0.29543%	25,519,745	22,487,824	3,031,921	697,480	(1,059,749)			
108	JUNEAU BOROUGH SD	33,619	0.47526%	41,054,533	36,176,973	4,877,560	1,176,897	(1,741,618)			
109	MATANUSKA-SUSITNA BOROUGH	60,170	0.81167%	70,114,075	61,784,042	8,330,033	1,725,937	(2,843,622)			
110	MATANUSKA-SUSITNA BOROUGH SD	75,706	1.15442%	99,722,078	87,874,411	11,847,667	2,260,436	(4,233,760)			
111	ANCHORAGE SD	238,778	3.57723%	309,011,851	272,299,123	36,712,728	8,014,756	(13,573,872)			
112	COPPER RIVER SD	3,287	0.04204%	3,631,702	3,200,230	431,471	143,021	(167,253)			
113	UNIVERSITY OF ALASKA	415,833	3.94408%	340,701,041	300,223,420	40,477,621	10,331,686	(13,921,011)			
115	CITY OF KENAI	20,797	0.25984%	22,445,398	19,778,731	2,666,667	488,600	(999,610)			
116	FAIRBANKS NORTH STAR BOROUGH	68,502	0.89493%	77,306,326	68,121,804	9,184,522	1,877,884	(3,364,080)			
117	FAIRBANKS NORTH STAR BOROUGH SD	86,807	1.24544%	107,584,341	94,802,583	12,781,758	2,672,048	(4,972,208)			
118	DENALI BOROUGH SD	2,398	0.05162%	4,458,840	3,929,099	529,741	103,058	(196,443)			
120	CITY AND BOROUGH OF SITKA	28,759	0.37992%	32,818,723	28,919,634	3,899,090	822,509	(1,499,982)			
121	CHUGACH SD	1,080	0.02128%	1,838,086	1,619,708	218,377	53,953	(89,401)			
122	KETCHIKAN GATEWAY BOROUGH	15,199	0.20283%	17,521,107	15,439,479	2,081,628	448,054	(775,045)			
123	CITY OF SOLDOTNA	13,258	0.15331%	13,243,111	11,669,738	1,573,372	359,542	(565,640)			
124	IDITAROD AREA SD	2,435	0.04616%	3,987,460	3,513,722	473,738	202,496	(190,077)			
125	KUSPUK SD	4,175	0.06493%	5,609,126	4,942,723	666,403	158,775	(212,526)			
126	CITY AND BOROUGH OF JUNEAU	101,736	1.34503%	116,187,768	102,383,864	13,803,904	3,177,157	(4,926,695)			
128	CITY OF KODIAK	20,498	0.25328%	21,879,149	19,279,756	2,599,393	631,356	(968,220)			
129	CITY OF FAIRBANKS	25,744	0.30081%	25,985,195	22,897,976	3,087,219	677,634	(1,213,270)			
131	CITY OF WASILLA	20,862	0.27329%	23,607,542	20,802,804	2,804,738	720,380	(989,004)			
133	SITKA BOROUGH SD	6,630	0.10698%	9,240,828	8,142,954	1,097,874	264,160	(444,109)			
134	CITY OF PALMER	10,300	0.14195%	12,261,810	10,805,023	1,456,787	272,484	(548,327)			
135	CITY AND BOROUGH OF WRANGELL	9,529	0.11123%	9,608,445	8,466,896	1,141,549	264,824	(407,780)			
136	CITY OF BETHEL	15,445	0.21169%	18,285,988	16,113,487	2,172,501	513,836	(821,538)			
137	VALDEZ CITY SD	5,237	0.07914%	6,836,493	6,024,271	812,222	149,444	(316,790)			
138	HOONAH CITY SD	1,746	0.02227%	1,924,061	1,695,469	228,592	38,076	(96,865)			
139	CITY OF NOME	7,304	0.11264%	9,729,996	8,574,005	1,155,990	232,965	(435,066)			
140	CITY OF KOTZEBUE	9,882	0.16638%	14,372,644	12,665,075	1,707,569	452,193	(662,365)			
141	GALENA CITY SD	9,987	0.15279%	13,198,641	11,630,552	1,568,089	447,232	(572,344)			
143	CITY OF PETERSBURG	13,210	0.18272%	15,783,820	13,908,594	1,875,226	450,545	(681,009)			
144	BRISTOL BAY BOROUGH	6,801	0.08958%	7,737,748	6,818,450	919,298	215,165	(363,163)			
145	NORTH SLOPE BOROUGH	214,185	2.74360%	237,000,397	208,843,124	28,157,273	6,342,302	(9,732,962)			
146	WRANGELL PUBLIC SD	2,435	0.03459%	2,988,372	2,633,333	355,039	92,935	(125,859)			
148	CITY OF CORDOVA	8,646	0.12928%	11,167,853	9,841,035	1,326,818	278,440	(457,890)			
149	NOME CITY SD	4,792	0.06171%	5,330,448	4,697,155	633,294	116,769	(231,115)			
151	CITY OF KING COVE	2,952	0.03772%	3,258,155	2,871,064	387,091	62,193	(125,136)			
152	ALASKA HOUSING FINANCE CORPORATION	58,141	0.71458%	61,727,068	54,393,469	7,333,599	1,426,520	(2,757,026)			
153	LOWER YUKON SD	18,431	0.26141%	22,581,772	19,898,903	2,682,869	596,073	(996,074)			
154	NORTHWEST ARCTIC BOROUGH SD	19,708	0.29724%	25,676,871	22,626,283	3,050,588	842,699	(1,169,178)			
155	SOUTHEAST ISLAND SD	1,888	0.03044%	2,629,648	2,317,228	312,420	64,597	(157,349)			
156	PRIBILOF SD	1,440	0.01435%	1,239,226	1,091,997	147,228	53,111	(57,279)			
157	LOWER KUSKOKWIM SD	50,524	0.68094%	58,821,707	51,833,284	6,988,422	1,316,363	(2,502,148)			
158	KODIAK ISLAND BOROUGH SD	16,588	0.27048%	23,364,441	20,588,585	2,775,856	558,509	(957,659)			
159	YUKON FLATS SD	2,705	0.04026%	3,477,540	3,064,384	413,156	85,912	(165,221)			
160	YUKON / KOYUKUK SD	5,555	0.09208%	7,954,168	7,009,158	945,010	219,729	(332,545)			
161	NORTH SLOPE BOROUGH SD	35,438	0.49026%	42,350,087	37,318,606	5,031,481	1,172,535	(1,714,680)			
162	ALEUTIAN REGION SD	-	0.00323%	278,678	245,569	33,109	5,023	(12,488)			
163	CORDOVA COMMUNITY MEDICAL CENTER	2,856	0.10409%	8,991,797	7,923,509	1,068,287	314,689	(470,684)			
164	LAKE AND PENINSULA BOROUGH SD	4,557	0.07657%	6,614,144	5,828,338	785,806	204,417	(285,322)			
165	SITKA COMMUNITY HOSPITAL	25,538	0.33527%	28,961,708	25,520,859	3,440,850	522,011	(1,413,558)			
166	TANANA SD	296	0.00326%	281,642	248,181	33,461	5,076	(25,596)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,228	0.05265%	4,547,780	4,007,472	540,307	117,290	(179,915)			
168	HYDABURG CITY SD	257	0.00827%	714,482	629,596	84,885	12,878	(53,554)			
169	CITY OF TANANA	109	0.00268%	231,243	203,770	27,473	5,812	(10,479)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,937	0.04846%	4,186,092	3,688,755	497,336	100,049	(181,805)			
171	CITY OF BARROW	3,886	0.05498%	4,749,376	4,185,118	564,258	166,405	(203,059)			
172	CITY OF SAINT PAUL	3,138	0.03700%	3,195,897	2,816,203	379,695	57,603	(194,808)			
173	MUNICIPALITY OF ANCHORAGE	611,089	7.26927%	627,940,470	553,336,834	74,603,636	16,694,011	(26,071,231)			
174	KODIAK ISLAND BOROUGH	9,597	0.11871%	10,254,739	9,036,406	1,218,333	267,899	(448,637)			
175	NOME JOINT UTILITY SYSTEM	3,546	0.02183%	1,885,520	1,661,507	224,013	33,985	(98,977)			
176	CITY OF SAND POINT	2,681	0.04640%	4,008,213	3,532,009	476,203	147,045	(179,992)			
177	KETCHIKAN GATEWAY BOROUGH SD	14,295	0.23791%	20,550,984	18,109,386	2,441,598	652,600	(904,374)			
178	CITY OF DILLINGHAM	6,127	0.09812%	8,475,947	7,468,946	1,007,001	179,351	(347,130)			
179	CITY OF UNALASKA	27,660	0.38222%	33,017,355	29,094,667	3,922,688	807,445	(1,486,104)			



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

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	1,040,354,365	72,591,305	9,975,333	1,120,887,581
102	SOUTHWEST REGION SD	2,117,110	147,723	20,300	2,280,994
103	ANNETTE ISLAND SD	852,834	59,507	8,177	918,851
104	BERING STRAIT SD	6,492,517	453,019	62,253	6,995,099
105	CHATHAM SD	534,091	37,266	5,121	575,434
106	ALASKA MUNICIPAL LEAGUE	190,390	13,285	1,826	205,128
107	CITY OF VALDEZ	6,138,120	428,291	58,855	6,613,269
108	JUNEAU BOROUGH SD	9,874,616	689,007	94,682	10,639,004
109	MATANUSKA-SUSITNA BOROUGH	16,864,144	1,176,705	161,700	18,169,587
110	MATANUSKA-SUSITNA BOROUGH SD	23,985,590	1,673,608	229,983	25,842,300
111	ANCHORAGE SD	74,324,880	5,186,060	712,657	80,078,325
112	COPPER RIVER SD	873,513	60,950	8,376	941,131
113	UNIVERSITY OF ALASKA	81,946,902	5,717,891	785,740	88,290,364
115	CITY OF KENAI	5,398,665	376,695	51,765	5,816,573
116	FAIRBANKS NORTH STAR BOROUGH	18,594,055	1,297,411	178,287	20,033,410
117	FAIRBANKS NORTH STAR BOROUGH SD	25,876,656	1,805,558	248,116	27,879,752
118	DENALI BOROUGH SD	1,072,460	74,831	10,283	1,155,478
120	CITY AND BOROUGH OF SITKA	7,893,703	550,788	75,688	8,504,750
121	CHUGACH SD	442,104	30,848	4,239	476,327
122	KETCHIKAN GATEWAY BOROUGH	4,214,253	294,052	40,408	4,540,476
123	CITY OF SOLDOTNA	3,185,291	222,255	30,542	3,431,862
124	IDITAROD AREA SD	959,081	66,920	9,196	1,033,323
125	KUSPUK SD	1,349,131	94,136	12,936	1,453,567
126	CITY AND BOROUGH OF JUNEAU	27,945,989	1,949,947	267,957	30,109,272
128	CITY OF KODIAK	5,262,468	367,192	50,459	5,669,833
129	CITY OF FAIRBANKS	6,250,073	436,102	59,928	6,733,887
131	CITY OF WASILLA	5,678,189	396,199	54,445	6,117,734
133	SITKA BOROUGH SD	2,222,644	155,086	21,312	2,394,698
134	CITY OF PALMER	2,949,264	205,787	28,279	3,177,565
135	CITY AND BOROUGH OF WRANGELL	2,311,065	161,256	22,159	2,489,963
136	CITY OF BETHEL	4,398,226	306,889	42,172	4,738,690
137	VALDEZ CITY SD	1,644,343	114,735	15,767	1,771,631
138	HOONAH CITY SD	462,783	32,291	4,437	498,607
139	CITY OF NOME	2,340,301	163,296	22,440	2,521,462
140	CITY OF KOTZEBUE	3,456,971	241,212	33,147	3,724,573
141	GALENA CITY SD	3,174,595	221,509	30,439	3,420,338
143	CITY OF PETERSBURG	3,796,393	264,895	36,401	4,090,270
144	BRISTOL BAY BOROUGH	1,861,117	129,860	17,845	2,005,185
145	NORTH SLOPE BOROUGH	57,004,371	3,977,512	546,581	61,417,045
146	WRANGELL PUBLIC SD	718,776	50,153	6,892	774,416
148	CITY OF CORDOVA	2,686,141	187,427	25,756	2,894,073
149	NOME CITY SD	1,282,103	89,459	12,293	1,381,350
151	CITY OF KING COVE	783,666	54,681	7,514	844,329
152	ALASKA HOUSING FINANCE CORPORATION	14,846,864	1,035,948	142,358	15,996,151
153	LOWER YUKON SD	5,431,466	378,984	52,079	5,851,913
154	NORTHWEST ARCTIC BOROUGH SD	6,175,913	430,928	59,217	6,653,987
155	SOUTHEAST ISLAND SD	632,495	44,133	6,065	681,456
156	PRIBILOF SD	298,064	20,798	2,858	321,137
157	LOWER KUSKOKWIM SD	14,148,054	987,188	135,657	15,243,246
158	KODIAK ISLAND BOROUGH SD	5,619,717	392,119	53,884	6,054,736
159	YUKON FLATS SD	836,433	58,363	8,020	901,181
160	YUKON / KOYUKUK SD	1,913,171	133,493	18,344	2,061,269
161	NORTH SLOPE BOROUGH SD	10,186,228	710,750	97,670	10,974,738
162	ALEUTIAN REGION SD	67,029	4,677	643	72,217
163	CORDOVA COMMUNITY MEDICAL CENTER	2,162,746	150,907	20,737	2,330,163
164	LAKE AND PENINSULA BOROUGH SD	1,590,863	111,003	15,254	1,714,011
165	SITKA COMMUNITY HOSPITAL	6,965,997	486,056	66,793	7,505,230
166	TANANA SD	67,742	4,727	650	72,986
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,093,852	76,324	10,488	1,178,526
168	HYDABURG CITY SD	171,850	11,991	1,648	185,153
169	CITY OF TANANA	55,620	3,881	533	59,925
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,006,857	70,254	9,654	1,084,797
171	CITY OF BARROW	1,142,341	79,707	10,953	1,230,769
172	CITY OF SAINT PAUL	768,691	53,636	7,371	828,195
173	MUNICIPALITY OF ANCHORAGE	151,034,985	10,538,550	1,448,184	162,726,513
174	KODIAK ISLAND BOROUGH	2,466,515	172,102	23,650	2,657,446
175	NOME JOINT UTILITY SYSTEM	453,514	31,644	4,348	488,620
176	CITY OF SAND POINT	964,073	67,269	9,244	1,038,701
177	KETCHIKAN GATEWAY BOROUGH SD	4,943,012	344,901	47,396	5,325,648
178	CITY OF DILLINGHAM	2,038,672	142,249	19,548	2,196,484
179	CITY OF UNALASKA	7,941,479	554,121	76,146	8,556,224



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

Employer Number	Employer Name	FY2018 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
180	KENAI PENINSULA BOROUGH	54,645	0.72597%	62,711,333	55,260,797	7,450,537	1,606,866	(2,847,210)			
181	CITY OF KETCHIKAN	26,215	0.32161%	27,781,776	24,481,110	3,300,666	696,289	(1,195,568)			
182	CITY OF SEWARD	13,451	0.18660%	16,118,826	14,203,799	1,915,027	520,668	(751,787)			
183	CITY OF FORT YUKON	1,727	0.01658%	1,431,928	1,261,805	170,123	110,129	(69,258)			
184	BRISTOL BAY BOROUGH SD	1,494	0.01592%	1,375,600	1,212,169	163,431	53,533	(71,710)			
185	CORDOVA CITY SD	2,261	0.03473%	3,000,230	2,643,782	356,448	125,487	(151,008)			
186	CITY OF CRAIG	4,057	0.05869%	5,069,559	4,467,261	602,298	100,428	(209,795)			
187	PETERSBURG MEDICAL CENTER	16,228	0.23324%	20,147,791	17,754,095	2,393,696	621,907	(853,801)			
189	HAINES BOROUGH	5,734	0.09380%	8,102,400	7,139,780	962,621	266,276	(344,975)			
190	KENAI PENINSULA BOROUGH SD	45,481	0.69807%	60,301,069	53,136,888	7,164,181	1,505,646	(2,725,564)			
191	CITY OF NORTH POLE	6,920	0.09610%	8,301,032	7,314,813	986,220	195,121	(341,444)			
192	CITY OF GALENA	2,437	0.03696%	3,192,933	2,813,590	379,342	98,249	(135,548)			
193	CITY OF NENANA	1,238	0.00000%	-	-	-	13,303	-			
195	YUPIIT SD	4,795	0.07029%	6,071,612	5,350,263	721,349	230,787	(261,975)			
196	NENANA CITY SD	4,068	0.05955%	5,143,675	4,532,571	611,104	125,338	(204,951)			
198	CITY OF SAXMAN	288	0.00268%	231,243	203,770	27,473	5,456	(31,308)			
199	CITY OF HOONAH	2,396	0.04156%	3,590,196	3,163,656	426,540	75,188	(166,327)			
200	CITY OF PELICAN	207	0.00529%	456,557	402,315	54,242	16,179	(19,434)			
202	CITY OF WHITTIER	2,700	0.03659%	3,160,322	2,784,854	375,468	60,776	(134,045)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,874	0.07636%	6,596,356	5,812,664	783,692	118,894	(280,829)			
204	CRAIG CITY SD	1,896	0.03267%	2,822,351	2,487,036	335,315	50,871	(126,407)			
205	DILLINGHAM CITY SD	4,317	0.04190%	3,619,843	3,189,781	430,062	75,835	(161,102)			
206	CITY OF THORNE BAY	992	0.01568%	1,354,847	1,193,882	160,965	24,420	(64,215)			
208	CITY OF AKUTAN	2,222	0.03665%	3,166,251	2,790,079	376,172	115,113	(119,967)			
209	UNALASKA CITY SD	2,912	0.03803%	3,284,837	2,894,576	390,261	80,247	(140,353)			
211	KASHUNAMIUT SD	3,635	0.05199%	4,491,451	3,957,836	533,615	80,955	(228,765)			
215	CITY OF HOMER	17,274	0.22850%	19,738,669	17,393,579	2,345,089	495,421	(856,947)			
218	SPECIAL EDUCATION SERVICE AGENCY	530	0.00947%	818,245	721,032	97,213	14,748	(41,830)			
219	BARTLETT REGIONAL HOSPITAL	91,252	1.21311%	104,791,637	92,341,671	12,449,965	3,188,373	(4,438,673)			
220	NORTHWEST ARCTIC BOROUGH	6,209	0.07190%	6,210,951	5,473,047	737,904	164,833	(337,045)			
221	SAINT MARY'S SD	1,520	0.02581%	2,229,420	1,964,550	264,870	49,868	(102,628)			
223	BRISTOL BAY RHA	3,491	0.04870%	4,206,845	3,707,043	499,802	75,825	(243,799)			
224	COPPER RIVER BASIN RHA	1,370	0.02052%	1,772,863	1,562,235	210,628	31,954	(86,612)			
225	SKAGWAY CITY SD	826	0.00848%	732,270	645,271	86,999	13,199	(40,516)			
227	CITY OF KLAWOCK	1,481	0.02553%	2,205,703	1,943,650	262,053	40,357	(114,203)			
228	PETERSBURG CITY SD	2,739	0.03882%	3,353,024	2,954,662	398,362	66,918	(156,352)			
230	ALEUTIANS EAST BOROUGH	3,159	0.02921%	2,522,921	2,223,181	299,740	49,424	(106,331)			
235	CITY OF HUSLIA	518	0.00549%	474,345	417,989	56,355	14,834	(20,718)			
237	CITY OF KALTAG	128	0.00100%	85,975	75,761	10,214	1,650	(5,151)			
240	HAINES BOROUGH SD	1,844	0.02886%	2,493,274	2,197,056	296,218	44,939	(113,561)			
242	CITY OF ELIM	-	0.00032%	27,431	24,172	3,259	749	(1,214)			
243	CITY OF ATKA	409	0.00453%	391,334	344,841	46,493	7,053	(36,476)			
244	ALEUTIANS EAST BOROUGH SD	2,012	0.02986%	2,579,249	2,272,817	306,433	51,447	(101,487)			
246	DELTA/GREELY SD	5,178	0.06785%	5,861,122	5,164,780	696,341	105,642	(240,568)			
247	LAKE AND PENINSULA BOROUGH	1,393	0.00841%	726,340	640,046	86,294	27,829	(35,198)			
248	CITY AND BOROUGH OF YAKUTAT	2,242	0.02910%	2,514,027	2,215,343	298,684	54,548	(102,145)			
249	CITY OF UNALAKLEET	719	0.01328%	1,147,321	1,011,012	136,310	52,411	(71,241)			
251	KLAWOCK CITY SD	1,358	0.01970%	1,701,712	1,499,537	202,175	36,121	(83,847)			
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	307	-			
255	ALASKA GATEWAY SD	3,741	0.06370%	5,502,398	4,848,676	653,723	160,222	(223,574)			
257	PELICAN CITY SD	370	0.00323%	278,678	245,569	33,109	9,212	(11,507)			
258	DENALI BOROUGH	982	0.01520%	1,313,342	1,157,308	156,034	23,672	(60,726)			
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-			
260	CITY OF KACHEMAK	76	0.00202%	174,915	154,134	20,781	11,597	(7,676)			
262	COOK INLET HOUSING AUTHORITY	21,531	0.29247%	25,264,784	22,263,155	3,001,630	556,168	(992,219)			
263	INTERIOR RHA	2,926	0.03868%	3,341,165	2,944,212	396,953	90,499	(176,407)			
264	YAKUTAT SD	829	0.00765%	661,118	582,573	78,545	14,165	(30,143)			
265	KAKE CITY SD	1,435	0.01761%	1,520,868	1,340,178	180,690	27,412	(65,053)			
267	ALEUTIAN HOUSING AUTHORITY	2,777	0.03459%	2,988,372	2,633,333	355,039	53,863	(165,824)			
270	BERING STRAITS RHA	4,473	0.05055%	4,366,936	3,848,114	518,822	140,280	(230,940)			
271	CITY OF EGEGIK	248	0.00786%	678,906	598,247	80,659	38,338	(26,094)			
275	ILISAGVIK COLLEGE	14,574	0.19861%	17,156,455	15,118,150	2,038,305	515,433	(771,417)			
276	NORTH PACIFIC RIM HA	3,571	0.05083%	4,390,653	3,869,013	521,640	96,573	(187,493)			
278	SAXMAN SEAPORT	90	0.00141%	121,551	107,110	14,441	2,191	(6,105)			
279	TLINGIT-HAIDA RHA	7,457	0.10375%	8,962,150	7,897,385	1,064,765	161,536	(395,294)			
280	CITY OF TOKSOOK BAY	221	0.00076%	65,222	57,474	7,749	3,078	(3,414)			
281	BARANOF ISLAND HA	1,737	0.02495%	2,155,304	1,899,239	256,065	49,991	(88,504)			
282	CITY OF DELTA JUNCTION	886	0.01273%	1,099,887	969,213	130,674	22,052	(56,450)			
283	CITY OF ANDERSON	27	0.00093%	80,046	70,536	9,510	1,443	(4,481)			
284	INTER-ISLAND FERRY AUTHORITY	3,061	0.03940%	3,403,423	2,999,073	404,350	69,787	(161,998)			
286	CITY OF SELDOVIA	165	0.00741%	640,365	564,286	76,080	38,530	(26,624)			

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

Employer Number	Employer Name	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
		1% Decrease Discount Rate (7.0% Discount Rate)	1% Increase Discount Rate (9.0% Discount Rate)	1% Decrease Trend	1% Increase Trend
180	KENAI PENINSULA BOROUGH	15,083,604	1,052,467	144,628	16,251,217
181	CITY OF KETCHIKAN	6,682,194	466,254	64,072	7,199,459
182	CITY OF SEWARD	3,876,970	270,518	37,174	4,177,084
183	CITY OF FORT YUKON	344,414	24,032	3,302	371,074
184	BRISTOL BAY BOROUGH SD	330,865	23,086	3,172	356,477
185	CORDOVA CITY SD	721,628	50,352	6,919	777,489
186	CITY OF CRAIG	1,219,352	85,081	11,692	1,313,742
187	PETERSBURG MEDICAL CENTER	4,846,035	338,135	46,466	5,221,163
189	HAINES BOROUGH	1,948,825	135,980	18,686	2,099,682
190	KENAI PENINSULA BOROUGH SD	14,503,877	1,012,016	139,069	15,626,613
191	CITY OF NORTH POLE	1,996,601	139,314	19,144	2,151,156
192	CITY OF GALENA	767,978	53,586	7,364	827,427
193	CITY OF NENANA	-	-	-	-
195	YUPIIT SD	1,460,371	101,898	14,003	1,573,417
196	NENANA CITY SD	1,237,179	86,325	11,863	1,332,949
198	CITY OF SAXMAN	55,620	3,881	533	59,925
199	CITY OF HOONAH	863,530	60,253	8,280	930,375
200	CITY OF PELICAN	109,813	7,662	1,053	118,314
202	CITY OF WHITTIER	760,134	53,039	7,288	818,976
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,586,584	110,705	15,213	1,709,401
204	CRAIG CITY SD	678,844	47,367	6,509	731,393
205	DILLINGHAM CITY SD	870,660	60,751	8,348	938,058
206	CITY OF THORNE BAY	325,874	22,738	3,125	351,099
208	CITY OF AKUTAN	761,560	53,138	7,302	820,512
209	UNALASKA CITY SD	790,083	55,129	7,576	851,243
211	KASHUNAMIUT SD	1,080,303	75,379	10,358	1,163,929
215	CITY OF HOMER	4,747,631	331,269	45,522	5,115,142
218	SPECIAL EDUCATION SERVICE AGENCY	196,808	13,732	1,887	212,043
219	BARTLETT REGIONAL HOSPITAL	25,204,942	1,758,689	241,675	27,156,042
220	NORTHWEST ARCTIC BOROUGH	1,493,885	104,237	14,324	1,609,526
221	SAINT MARY'S SD	536,230	37,416	5,142	577,739
223	BRISTOL BAY RHA	1,011,849	70,602	9,702	1,090,175
224	COPPER RIVER BASIN RHA	426,417	29,753	4,089	459,425
225	SKAGWAY CITY SD	176,129	12,289	1,689	189,763
227	CITY OF KLAWOCK	530,525	37,018	5,087	571,593
228	PETERSBURG CITY SD	806,484	56,273	7,733	868,913
230	ALEUTIANS EAST BOROUGH	606,824	42,341	5,818	653,798
235	CITY OF HUSLIA	114,091	7,961	1,094	122,923
237	CITY OF KALTAG	20,679	1,443	198	22,280
240	HAINES BOROUGH SD	599,693	41,844	5,750	646,115
242	CITY OF ELIM	6,598	460	63	7,108
243	CITY OF ATKA	94,125	6,568	903	101,412
244	ALEUTIANS EAST BOROUGH SD	620,372	43,287	5,948	668,395
246	DELTA/GREELY SD	1,409,743	98,366	13,517	1,518,870
247	LAKE AND PENINSULA BOROUGH	174,703	12,190	1,675	188,226
248	CITY AND BOROUGH OF YAKUTAT	604,685	42,192	5,798	651,493
249	CITY OF UNALAKLEET	275,959	19,255	2,646	297,321
251	KLAWOCK CITY SD	409,303	28,559	3,925	440,987
254	CITY OF MEKORYUK	-	-	-	-
255	ALASKA GATEWAY SD	1,323,461	92,345	12,690	1,425,909
257	PELICAN CITY SD	67,029	4,677	643	72,217
258	DENALI BOROUGH	315,891	22,041	3,029	340,344
259	CITY OF ALLAKAKET	-	-	-	-
260	CITY OF KACHEMAK	42,071	2,936	403	45,328
262	COOK INLET HOUSING AUTHORITY	6,076,796	424,012	58,267	6,547,197
263	INTERIOR RHA	803,632	56,074	7,706	865,840
264	YAKUTAT SD	159,015	11,095	1,525	171,324
265	KAKE CITY SD	365,806	25,524	3,507	394,123
267	ALEUTIAN HOUSING AUTHORITY	718,776	50,153	6,892	774,416
270	BERING STRAITS RHA	1,050,354	73,289	10,071	1,131,662
271	CITY OF EGEGIK	163,293	11,394	1,566	175,934
275	ILISAGVIK COLLEGE	4,126,545	287,932	39,567	4,445,979
276	NORTH PACIFIC RIM HA	1,056,059	73,687	10,126	1,137,808
278	SAXMAN SEAPORT	29,236	2,040	280	31,499
279	TLINGIT-HAIDA RHA	2,155,615	150,409	20,669	2,322,480
280	CITY OF TOKSOOK BAY	15,688	1,095	150	16,902
281	BARANOF ISLAND HA	518,403	36,172	4,971	558,532
282	CITY OF DELTA JUNCTION	264,550	18,459	2,537	285,028
283	CITY OF ANDERSON	19,253	1,343	185	20,743
284	INTER-ISLAND FERRY AUTHORITY	818,606	57,119	7,849	881,974
286	CITY OF SELDOVIA	154,023	10,747	1,477	165,946

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

Employer Number	Employer Name	FY2018 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,919	0.03446%	2,976,513	2,622,883	353,630	68,631	(127,769)			
290	CITY OF UPPER KALSKAG	73	0.00110%	94,869	83,598	11,271	1,962	(4,060)			
291	CITY OF SHAKTOOLIK	44	0.00168%	145,268	128,009	17,259	6,549	(6,636)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	4,408	0.04022%	3,474,575	3,061,772	412,803	92,127	(180,338)			
296	MUNICIPALITY OF SKAGWAY	10,008	0.13313%	11,499,894	10,133,628	1,366,266	258,515	(505,953)			
297	CITY OF NULATO	150	0.00594%	512,885	451,951	60,934	10,027	(21,826)			
298	CITY OF ANIAK	275	0.00546%	471,380	415,377	56,003	19,781	(31,362)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	7,976	0.08168%	7,055,877	6,217,591	838,287	127,177	(408,043)			
<b>Subtotal</b>		<b>5,965,000</b>	<b>88.76620%</b>	<b>7,667,880,555</b>	<b>6,756,883,736</b>	<b>910,996,819</b>	<b>166,936,911</b>	<b>(320,344,817)</b>			
Nonemployer: 999	STATE OF ALASKA	-	11.23380%	970,408,445	855,117,264	115,291,181	38,830,602	(57,022,923)			
<b>Total</b>		<b>5,965,000</b>	<b>100.00000%</b>	<b>8,638,289,000</b>	<b>7,612,001,000</b>	<b>1,026,288,000</b>	<b>205,767,513</b>	<b>(377,367,740)</b>	<b>88.12%</b>	<b>1,159,599,000</b>	<b>88.50%</b>

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

\*Same as FY17 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.99968% based on present value of future contributions.

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

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
288	NORTHWEST INUPIAT HOUSING AUTHORITY	715,924	49,954	6,865	771,343
290	CITY OF UPPER KALSKAG	22,818	1,592	219	24,585
291	CITY OF SHAKTOOLIK	34,941	2,438	335	37,645
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	835,720	58,313	8,013	900,413
296	MUNICIPALITY OF SKAGWAY	2,766,005	193,000	26,522	2,980,120
297	CITY OF NULATO	123,361	8,608	1,183	132,911
298	CITY OF ANIAK	113,378	7,911	1,087	122,155
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,697,110	118,417	16,273	1,828,483
<b>Subtotal</b>		<b>1,844,312,122</b>	<b>128,687,905</b>	<b>17,684,002</b>	<b>1,987,079,234</b>
Nonemployer:					
999	STATE OF ALASKA	233,406,878	16,286,095	2,237,998	251,474,766
<b>Total</b>		<b>2,077,719,000</b>	<b>144,974,000</b>	<b>19,922,000</b>	<b>2,238,554,000</b>

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

\*Same as FY17 for certain employers who have zero present value of future contributions. All

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

Deferred Outflows of Resources

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	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)	513,882,387	50.07195%	-	77,961,121	-	-	-	77,961,121
102	SOUTHWEST REGION SD	1,045,745	0.10190%	-	158,650	-	-	63,419	222,069
103	ANNETTE ISLAND SD	421,257	0.04105%	-	63,909	-	-	14,130	78,039
104	BERING STRAIT SD	3,206,975	0.31248%	-	486,530	-	-	305,770	792,300
105	CHATHAM SD	263,814	0.02571%	-	40,023	-	-	20,255	60,279
106	ALASKA MUNICIPAL LEAGUE	94,043	0.00916%	-	14,267	-	-	8,751	23,019
107	CITY OF VALDEZ	3,031,921	0.29543%	-	459,973	-	-	237,507	697,480
108	JUNEAU BOROUGH SD	4,877,560	0.47526%	-	739,975	-	-	436,922	1,176,897
109	MATANUSKA-SUSITNA BOROUGH	8,330,033	0.81167%	-	1,263,750	-	-	462,187	1,725,937
110	MATANUSKA-SUSITNA BOROUGH SD	11,847,667	1.15442%	-	1,797,410	-	-	463,025	2,260,436
111	ANCHORAGE SD	36,712,728	3.57723%	-	5,569,690	-	-	2,445,066	8,014,756
112	COPPER RIVER SD	431,471	0.04204%	-	65,458	-	-	77,563	143,021
113	UNIVERSITY OF ALASKA	40,477,621	3.94408%	-	6,140,862	-	-	4,190,825	10,331,686
115	CITY OF KENAI	2,666,667	0.25984%	-	404,560	-	-	84,040	488,600
116	FAIRBANKS NORTH STAR BOROUGH	9,184,522	0.89493%	-	1,393,384	-	-	484,500	1,877,884
117	FAIRBANKS NORTH STAR BOROUGH SD	12,781,758	1.24544%	-	1,939,121	-	-	732,927	2,672,048
118	DENALI BOROUGH SD	529,741	0.05162%	-	80,367	-	-	22,691	103,058
120	CITY AND BOROUGH OF SITKA	3,899,090	0.37992%	-	591,531	-	-	230,978	822,509
121	CHUGACH SD	218,377	0.02128%	-	33,130	-	-	20,823	53,953
122	KETCHIKAN GATEWAY BOROUGH	2,081,628	0.20283%	-	315,804	-	-	132,250	448,054
123	CITY OF SOLDOTNA	1,573,372	0.15331%	-	238,696	-	-	120,845	359,542
124	IDITAROD AREA SD	473,738	0.04616%	-	71,871	-	-	130,625	202,496
125	KUSPUK SD	666,403	0.06493%	-	101,100	-	-	57,675	158,775
126	CITY AND BOROUGH OF JUNEAU	13,803,904	1.34503%	-	2,094,191	-	-	1,082,966	3,177,157
128	CITY OF KODIAK	2,599,393	0.25328%	-	394,354	-	-	237,002	631,356
129	CITY OF FAIRBANKS	3,087,219	0.30081%	-	468,362	-	-	209,272	677,634
131	CITY OF WASILLA	2,804,738	0.27329%	-	425,507	-	-	294,873	720,380
133	SITKA BOROUGH SD	1,097,874	0.10698%	-	166,558	-	-	97,601	264,160
134	CITY OF PALMER	1,456,787	0.14195%	-	221,009	-	-	51,475	272,484
135	CITY AND BOROUGH OF WRANGELL	1,141,549	0.11123%	-	173,184	-	-	91,639	264,824
136	CITY OF BETHEL	2,172,501	0.21169%	-	329,590	-	-	184,246	513,836
137	VALDEZ CITY SD	812,222	0.07914%	-	123,222	-	-	26,222	149,444
138	HOONAH CITY SD	228,592	0.02227%	-	34,680	-	-	3,396	38,076
139	CITY OF NOME	1,155,990	0.11264%	-	175,375	-	-	57,590	232,965
140	CITY OF KOTZEBUE	1,707,569	0.16638%	-	259,055	-	-	193,138	452,193
141	GALENA CITY SD	1,568,089	0.15279%	-	237,895	-	-	209,338	447,232
143	CITY OF PETERSBURG	1,875,226	0.18272%	-	284,491	-	-	166,055	450,545
144	BRISTOL BAY BOROUGH	919,298	0.08958%	-	139,467	-	-	75,698	215,165
145	NORTH SLOPE BOROUGH	28,157,273	2.74360%	-	4,271,741	-	-	2,070,560	6,342,302
146	WRANGELL PUBLIC SD	355,039	0.03459%	-	53,863	-	-	39,072	92,935
148	CITY OF CORDOVA	1,326,818	0.12928%	-	201,292	-	-	77,149	278,440
149	NOME CITY SD	633,294	0.06171%	-	96,077	-	-	20,692	116,769
151	CITY OF KING COVE	387,091	0.03772%	-	58,726	-	-	3,468	62,193
152	ALASKA HOUSING FINANCE CORPORATION	7,333,599	0.71458%	-	1,112,581	-	-	313,939	1,426,520
153	LOWER YUKON SD	2,682,869	0.26141%	-	407,018	-	-	189,054	596,073
154	NORTHWEST ARCTIC BOROUGH SD	3,050,588	0.29724%	-	462,805	-	-	379,894	842,699
155	SOUTHEAST ISLAND SD	312,420	0.03044%	-	47,397	-	-	17,199	64,597
156	PRIBILOF SD	147,228	0.01435%	-	22,336	-	-	30,775	53,111
157	LOWER KUSKOKWIM SD	6,988,422	0.68094%	-	1,060,214	-	-	256,149	1,316,363
158	KODIAK ISLAND BOROUGH SD	2,775,856	0.27048%	-	421,125	-	-	137,384	558,509
159	YUKON FLATS SD	413,156	0.04026%	-	62,680	-	-	23,232	85,912
160	YUKON / KOYUKUK SD	945,010	0.09208%	-	143,367	-	-	76,362	219,729
161	NORTH SLOPE BOROUGH SD	5,031,481	0.49026%	-	763,326	-	-	409,209	1,172,535
162	ALEUTIAN REGION SD	33,109	0.00323%	-	5,023	-	-	-	5,023
163	CORDOVA COMMUNITY MEDICAL CENTER	1,068,287	0.10409%	-	162,070	-	-	152,619	314,689
164	LAKE AND PENINSULA BOROUGH SD	785,806	0.07657%	-	119,215	-	-	85,202	204,417
165	SITKA COMMUNITY HOSPITAL	3,440,850	0.33527%	-	522,011	-	-	-	522,011
166	TANANA SD	33,461	0.00326%	-	5,076	-	-	-	5,076

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

Employer Number	Employer Name	Deferred Inflows of Resources					Total Deferred Inflows	Proportionate Share of OPEB Plan Expense
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions		
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(54,988,541)	-	-	(108,896,156)	(12,751,568)	(176,636,264)	67,462,034
102	SOUTHWEST REGION SD	(111,901)	-	-	(221,602)	(35,165)	(368,668)	137,284
103	ANNETTE ISLAND SD	(45,077)	-	-	(89,268)	-	(134,345)	55,302
104	BERING STRAIT SD	(343,166)	-	-	(679,586)	(206,044)	(1,228,796)	421,009
105	CHATHAM SD	(28,230)	-	-	(55,904)	(6,092)	(90,226)	34,633
106	ALASKA MUNICIPAL LEAGUE	(10,063)	-	-	(19,929)	(2,430)	(32,421)	12,346
107	CITY OF VALDEZ	(324,434)	-	-	(642,490)	(92,825)	(1,059,749)	398,028
108	JUNEAU BOROUGH SD	(521,929)	-	-	(1,033,598)	(186,092)	(1,741,618)	640,322
109	MATANUSKA-SUSITNA BOROUGH	(891,364)	-	-	(1,765,207)	(187,051)	(2,843,622)	1,093,560
110	MATANUSKA-SUSITNA BOROUGH SD	(1,267,772)	-	-	(2,510,624)	(455,363)	(4,233,760)	1,555,351
111	ANCHORAGE SD	(3,928,485)	-	-	(7,779,747)	(1,865,640)	(13,573,872)	4,819,615
112	COPPER RIVER SD	(46,170)	-	-	(91,432)	(29,651)	(167,253)	56,643
113	UNIVERSITY OF ALASKA	(4,331,352)	-	-	(8,577,561)	(1,012,099)	(13,921,011)	5,313,867
115	CITY OF KENAI	(285,350)	-	-	(565,090)	(149,171)	(999,610)	350,078
116	FAIRBANKS NORTH STAR BOROUGH	(982,800)	-	-	(1,946,280)	(435,000)	(3,364,080)	1,205,736
117	FAIRBANKS NORTH STAR BOROUGH SD	(1,367,726)	-	-	(2,708,566)	(895,916)	(4,972,208)	1,677,978
118	DENALI BOROUGH SD	(56,685)	-	-	(112,257)	(27,501)	(196,443)	69,544
120	CITY AND BOROUGH OF SITKA	(417,226)	-	-	(826,251)	(256,504)	(1,499,982)	511,869
121	CHUGACH SD	(23,368)	-	-	(46,276)	(19,757)	(89,401)	28,668
122	KETCHIKAN GATEWAY BOROUGH	(222,747)	-	-	(441,115)	(111,183)	(775,045)	273,274
123	CITY OF SOLDOTNA	(168,360)	-	-	(333,411)	(63,868)	(565,640)	206,551
124	IDITAROD AREA SD	(50,693)	-	-	(100,389)	(38,995)	(190,077)	62,192
125	KUSPUK SD	(71,309)	-	-	(141,217)	-	(212,526)	87,485
126	CITY AND BOROUGH OF JUNEAU	(1,477,102)	-	-	(2,925,168)	(524,425)	(4,926,695)	1,812,165
128	CITY OF KODIAK	(278,151)	-	-	(550,834)	(139,235)	(968,220)	341,246
129	CITY OF FAIRBANKS	(330,351)	-	-	(654,209)	(228,710)	(1,213,270)	405,287
131	CITY OF WASILLA	(300,124)	-	-	(594,348)	(94,532)	(989,004)	368,204
133	SITKA BOROUGH SD	(117,479)	-	-	(232,649)	(93,981)	(444,109)	144,128
134	CITY OF PALMER	(155,885)	-	-	(308,706)	(83,736)	(548,327)	191,246
135	CITY AND BOROUGH OF WRANGELL	(122,153)	-	-	(241,904)	(43,723)	(407,780)	149,862
136	CITY OF BETHEL	(232,471)	-	-	(460,372)	(128,695)	(821,538)	285,204
137	VALDEZ CITY SD	(86,913)	-	-	(172,117)	(57,761)	(316,790)	106,628
138	HOONAH CITY SD	(24,461)	-	-	(48,441)	(23,964)	(96,865)	30,009
139	CITY OF NOME	(123,698)	-	-	(244,964)	(66,404)	(435,066)	151,757
140	CITY OF KOTZEBUE	(182,720)	-	-	(361,849)	(117,796)	(662,365)	224,168
141	GALENA CITY SD	(167,795)	-	-	(332,292)	(72,257)	(572,344)	205,857
143	CITY OF PETERSBURG	(200,661)	-	-	(397,377)	(82,971)	(681,009)	246,178
144	BRISTOL BAY BOROUGH	(98,370)	-	-	(194,807)	(69,986)	(363,163)	120,685
145	NORTH SLOPE BOROUGH	(3,012,999)	-	-	(5,966,772)	(753,191)	(9,732,962)	3,696,462
146	WRANGELL PUBLIC SD	(37,991)	-	-	(75,236)	(12,632)	(125,859)	46,609
148	CITY OF CORDOVA	(141,978)	-	-	(281,164)	(34,748)	(457,890)	174,183
149	NOME CITY SD	(67,766)	-	-	(134,200)	(29,148)	(231,115)	83,138
151	CITY OF KING COVE	(41,421)	-	-	(82,028)	(1,687)	(125,136)	50,817
152	ALASKA HOUSING FINANCE CORPORATION	(784,740)	-	-	(1,554,054)	(418,232)	(2,757,026)	962,749
153	LOWER YUKON SD	(287,083)	-	-	(568,523)	(140,468)	(996,074)	352,205
154	NORTHWEST ARCTIC BOROUGH SD	(326,432)	-	-	(646,446)	(196,300)	(1,169,178)	400,479
155	SOUTHEAST ISLAND SD	(33,431)	-	-	(66,205)	(57,714)	(157,349)	41,014
156	PRIBILOF SD	(15,754)	-	-	(31,199)	(10,326)	(57,279)	19,328
157	LOWER KUSKOKWIM SD	(747,804)	-	-	(1,480,908)	(273,437)	(2,502,148)	917,434
158	KODIAK ISLAND BOROUGH SD	(297,033)	-	-	(588,228)	(72,397)	(957,659)	364,412
159	YUKON FLATS SD	(44,210)	-	-	(87,551)	(33,459)	(165,221)	54,239
160	YUKON / KOYUKUK SD	(101,122)	-	-	(200,256)	(31,167)	(332,545)	124,060
161	NORTH SLOPE BOROUGH SD	(538,399)	-	-	(1,066,215)	(110,067)	(1,714,680)	660,528
162	ALEUTIAN REGION SD	(3,543)	-	-	(7,016)	(1,930)	(12,488)	4,346
163	CORDOVA COMMUNITY MEDICAL CENTER	(114,313)	-	-	(226,379)	(129,991)	(470,684)	140,244
164	LAKE AND PENINSULA BOROUGH SD	(84,086)	-	-	(166,519)	(34,717)	(285,322)	103,160
165	SITKA COMMUNITY HOSPITAL	(368,192)	-	-	(729,146)	(316,220)	(1,413,558)	451,712
166	TANANA SD	(3,581)	-	-	(7,091)	(14,924)	(25,596)	4,393

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

OPEB Expense Recognized

Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Contributions	Total
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(11,335,562)	56,126,472
102	SOUTHWEST REGION SD	(1,676)	135,608
103	ANNETTE ISLAND SD	9,728	65,030
104	BERING STRAIT SD	(53,708)	367,301
105	CHATHAM SD	5,888	40,521
106	ALASKA MUNICIPAL LEAGUE	2,797	15,143
107	CITY OF VALDEZ	42,307	440,335
108	JUNEAU BOROUGH SD	58,667	698,989
109	MATANUSKA-SUSITNA BOROUGH	74,311	1,167,870
110	MATANUSKA-SUSITNA BOROUGH SD	(260,521)	1,294,831
111	ANCHORAGE SD	(702,006)	4,117,610
112	COPPER RIVER SD	14,645	71,288
113	UNIVERSITY OF ALASKA	1,528,760	6,842,627
115	CITY OF KENAI	(130,437)	219,641
116	FAIRBANKS NORTH STAR BOROUGH	(220,749)	984,987
117	FAIRBANKS NORTH STAR BOROUGH SD	(631,277)	1,046,701
118	DENALI BOROUGH SD	10,030	79,574
120	CITY AND BOROUGH OF SITKA	(166,645)	345,224
121	CHUGACH SD	(10,815)	17,854
122	KETCHIKAN GATEWAY BOROUGH	(50,812)	222,462
123	CITY OF SOLDOTNA	728	207,279
124	IDITAROD AREA SD	38,339	100,531
125	KUSPUK SD	38,866	126,351
126	CITY AND BOROUGH OF JUNEAU	66,446	1,878,610
128	CITY OF KODIAK	(16,042)	325,204
129	CITY OF FAIRBANKS	(146,373)	258,914
131	CITY OF WASILLA	78,418	446,621
133	SITKA BOROUGH SD	(52,408)	91,720
134	CITY OF PALMER	(70,354)	120,892
135	CITY AND BOROUGH OF WRANGELL	6,439	156,300
136	CITY OF BETHEL	(38,038)	247,166
137	VALDEZ CITY SD	(54,720)	51,908
138	HOONAH CITY SD	(27,691)	2,318
139	CITY OF NOME	(44,612)	107,146
140	CITY OF KOTZEBUE	(18,486)	205,682
141	GALENA CITY SD	49,237	255,095
143	CITY OF PETERSBURG	6,989	253,167
144	BRISTOL BAY BOROUGH	(37,017)	83,668
145	NORTH SLOPE BOROUGH	438,885	4,135,347
146	WRANGELL PUBLIC SD	10,259	56,868
148	CITY OF CORDOVA	7,998	182,181
149	NOME CITY SD	(22,641)	60,498
151	CITY OF KING COVE	203	51,020
152	ALASKA HOUSING FINANCE CORPORATION	(313,498)	649,251
153	LOWER YUKON SD	(49,548)	302,656
154	NORTHWEST ARCTIC BOROUGH SD	7,888	408,366
155	SOUTHEAST ISLAND SD	(16,976)	24,038
156	PRIBILOF SD	7,609	26,937
157	LOWER KUSKOKWIM SD	(171,030)	746,404
158	KODIAK ISLAND BOROUGH SD	1,092	365,504
159	YUKON FLATS SD	(26,336)	27,903
160	YUKON / KOYUKUK SD	11,949	136,009
161	NORTH SLOPE BOROUGH SD	135,223	795,751
162	ALEUTIAN REGION SD	(2,211)	2,136
163	CORDOVA COMMUNITY MEDICAL CENTER	(60,743)	79,500
164	LAKE AND PENINSULA BOROUGH SD	13,405	116,565
165	SITKA COMMUNITY HOSPITAL	(353,887)	97,825
166	TANANA SD	(12,301)	(7,908)

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

Deferred Outflows of Resources

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	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
167	SOUTHEAST REGIONAL RESOURCE CENTER	540,307	0.05265%	-	81,970	-	-	35,320	117,290
168	HYDABURG CITY SD	84,885	0.00827%	-	12,878	-	-	-	12,878
169	CITY OF TANANA	27,473	0.00268%	-	4,168	-	-	1,644	5,812
170	NORTH PACIFIC FISHERY MGMT COUNCIL	497,336	0.04846%	-	75,451	-	-	24,598	100,049
171	CITY OF BARROW	564,258	0.05498%	-	85,604	-	-	80,802	166,405
172	CITY OF SAINT PAUL	379,695	0.03700%	-	57,603	-	-	-	57,603
173	MUNICIPALITY OF ANCHORAGE	74,603,636	7.26927%	-	11,318,121	-	-	5,375,890	16,694,011
174	KODIAK ISLAND BOROUGH	1,218,333	0.11871%	-	184,833	-	-	83,066	267,899
175	NOME JOINT UTILITY SYSTEM	224,013	0.02183%	-	33,985	-	-	-	33,985
176	CITY OF SAND POINT	476,203	0.04640%	-	72,245	-	-	74,800	147,045
177	KETCHIKAN GATEWAY BOROUGH SD	2,441,598	0.23791%	-	370,415	-	-	282,185	652,600
178	CITY OF DILLINGHAM	1,007,001	0.09812%	-	152,772	-	-	26,579	179,351
179	CITY OF UNALASKA	3,922,688	0.38222%	-	595,111	-	-	212,334	807,445
180	KENAI PENINSULA BOROUGH	7,450,537	0.72597%	-	1,130,321	-	-	476,544	1,606,866
181	CITY OF KETCHIKAN	3,300,666	0.32161%	-	500,744	-	-	195,544	696,289
182	CITY OF SEWARD	1,915,027	0.18660%	-	290,529	-	-	230,140	520,668
183	CITY OF FORT YUKON	170,123	0.01658%	-	25,809	-	-	84,320	110,129
184	BRISTOL BAY BOROUGH SD	163,431	0.01592%	-	24,794	-	-	28,739	53,533
185	CORDOVA CITY SD	356,448	0.03473%	-	54,077	-	-	71,410	125,487
186	CITY OF CRAIG	602,298	0.05869%	-	91,375	-	-	9,054	100,428
187	PETERSBURG MEDICAL CENTER	2,393,696	0.23324%	-	363,148	-	-	258,759	621,907
189	HAINES BOROUGH	962,621	0.09380%	-	146,039	-	-	120,236	266,276
190	KENAI PENINSULA BOROUGH SD	7,164,181	0.69807%	-	1,086,878	-	-	418,768	1,505,646
191	CITY OF NORTH POLE	986,220	0.09610%	-	149,619	-	-	45,502	195,121
192	CITY OF GALENA	379,342	0.03696%	-	57,550	-	-	40,699	98,249
193	CITY OF NENANA	-	0.00000%	-	-	-	-	13,303	13,303
195	YUPIIT SD	721,349	0.07029%	-	109,436	-	-	121,351	230,787
196	NENANA CITY SD	611,104	0.05955%	-	92,711	-	-	32,628	125,338
198	CITY OF SAXMAN	27,473	0.00268%	-	4,168	-	-	1,288	5,456
199	CITY OF HOONAH	426,540	0.04156%	-	64,710	-	-	10,478	75,188
200	CITY OF PELICAN	54,242	0.00529%	-	8,229	-	-	7,950	16,179
202	CITY OF WHITTIER	375,468	0.03659%	-	56,962	-	-	3,813	60,776
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	783,692	0.07636%	-	118,894	-	-	-	118,894
204	CRAIG CITY SD	335,315	0.03267%	-	50,871	-	-	-	50,871
205	DILLINGHAM CITY SD	430,062	0.04190%	-	65,245	-	-	10,591	75,835
206	CITY OF THORNE BAY	160,965	0.01568%	-	24,420	-	-	-	24,420
208	CITY OF AKUTAN	376,172	0.03665%	-	57,069	-	-	58,044	115,113
209	UNALASKA CITY SD	390,261	0.03803%	-	59,207	-	-	21,041	80,247
211	KASHUNAMIUT SD	533,615	0.05199%	-	80,955	-	-	-	80,955
215	CITY OF HOMER	2,345,089	0.22850%	-	355,774	-	-	139,647	495,421
218	SPECIAL EDUCATION SERVICE AGENCY	97,213	0.00947%	-	14,748	-	-	-	14,748
219	BARTLETT REGIONAL HOSPITAL	12,449,965	1.21311%	-	1,888,785	-	-	1,299,588	3,188,373
220	NORTHWEST ARCTIC BOROUGH	737,904	0.07190%	-	111,947	-	-	52,886	164,833
221	SAINT MARY'S SD	264,870	0.02581%	-	40,184	-	-	9,685	49,868
223	BRISTOL BAY RHA	499,802	0.04870%	-	75,825	-	-	-	75,825
224	COPPER RIVER BASIN RHA	210,628	0.02052%	-	31,954	-	-	-	31,954
225	SKAGWAY CITY SD	86,999	0.00848%	-	13,199	-	-	-	13,199
227	CITY OF KLAWOCK	262,053	0.02553%	-	39,756	-	-	601	40,357
228	PETERSBURG CITY SD	398,362	0.03882%	-	60,436	-	-	6,483	66,918
230	ALEUTIANS EAST BOROUGH	299,740	0.02921%	-	45,474	-	-	3,951	49,424
235	CITY OF HUSLIA	56,355	0.00549%	-	8,550	-	-	6,284	14,834
237	CITY OF KALTAG	10,214	0.00100%	-	1,550	-	-	100	1,650
240	HAINES BOROUGH SD	296,218	0.02886%	-	44,939	-	-	-	44,939
242	CITY OF ELIM	3,259	0.00032%	-	494	-	-	255	749
243	CITY OF ATKA	46,493	0.00453%	-	7,053	-	-	-	7,053
244	ALEUTIANS EAST BOROUGH SD	306,433	0.02986%	-	46,489	-	-	4,958	51,447
246	DELTA/GREELY SD	696,341	0.06785%	-	105,642	-	-	-	105,642
247	LAKE AND PENINSULA BOROUGH	86,294	0.00841%	-	13,092	-	-	14,737	27,829



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

Employer Number	Employer Name	Deferred Inflows of Resources					Proportionate Share of OPEB Plan Expense	
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions		Total Deferred Inflows
167	SOUTHEAST REGIONAL RESOURCE CENTER	(57,816)	-	-	(114,496)	(7,602)	(179,915)	70,931
168	HYDABURG CITY SD	(9,083)	-	-	(17,988)	(26,483)	(53,554)	11,144
169	CITY OF TANANA	(2,940)	-	-	(5,822)	(1,718)	(10,479)	3,607
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(53,218)	-	-	(105,390)	(23,197)	(181,805)	65,290
171	CITY OF BARROW	(60,379)	-	-	(119,571)	(23,109)	(203,059)	74,075
172	CITY OF SAINT PAUL	(40,630)	-	-	(80,461)	(73,718)	(194,808)	49,846
173	MUNICIPALITY OF ANCHORAGE	(7,983,043)	-	-	(15,809,161)	(2,279,028)	(26,071,231)	9,793,901
174	KODIAK ISLAND BOROUGH	(130,369)	-	-	(258,175)	(60,092)	(448,637)	159,942
175	NOME JOINT UTILITY SYSTEM	(23,971)	-	-	(47,470)	(27,537)	(98,977)	29,408
176	CITY OF SAND POINT	(50,957)	-	-	(100,912)	(28,124)	(179,992)	62,516
177	KETCHIKAN GATEWAY BOROUGH SD	(261,266)	-	-	(517,396)	(125,712)	(904,374)	320,531
178	CITY OF DILLINGHAM	(107,755)	-	-	(213,392)	(25,982)	(347,130)	132,198
179	CITY OF UNALASKA	(419,752)	-	-	(831,252)	(235,100)	(1,486,104)	514,967
180	KENAI PENINSULA BOROUGH	(797,253)	-	-	(1,578,834)	(471,124)	(2,847,210)	978,100
181	CITY OF KETCHIKAN	(353,191)	-	-	(699,440)	(142,937)	(1,195,568)	433,309
182	CITY OF SEWARD	(204,920)	-	-	(405,811)	(141,057)	(751,787)	251,403
183	CITY OF FORT YUKON	(18,204)	-	-	(36,051)	(15,003)	(69,258)	22,334
184	BRISTOL BAY BOROUGH SD	(17,488)	-	-	(34,632)	(19,590)	(71,710)	21,455
185	CORDOVA CITY SD	(38,142)	-	-	(75,534)	(37,332)	(151,008)	46,794
186	CITY OF CRAIG	(64,450)	-	-	(127,632)	(17,713)	(209,795)	79,069
187	PETERSBURG MEDICAL CENTER	(256,140)	-	-	(507,245)	(90,416)	(853,801)	314,242
189	HAINES BOROUGH	(103,006)	-	-	(203,988)	(37,981)	(344,975)	126,372
190	KENAI PENINSULA BOROUGH SD	(766,611)	-	-	(1,518,152)	(440,801)	(2,725,564)	940,507
191	CITY OF NORTH POLE	(105,531)	-	-	(208,989)	(26,924)	(341,444)	129,470
192	CITY OF GALENA	(40,592)	-	-	(80,386)	(14,570)	(135,548)	49,800
193	CITY OF NENANA	-	-	-	-	-	-	-
195	YUPIIT SD	(77,189)	-	-	(152,860)	(31,926)	(261,975)	94,698
196	NENANA CITY SD	(65,392)	-	-	(129,498)	(10,061)	(204,951)	80,225
198	CITY OF SAXMAN	(2,940)	-	-	(5,822)	(22,546)	(31,308)	3,607
199	CITY OF HOONAH	(45,642)	-	-	(90,388)	(30,298)	(166,327)	55,996
200	CITY OF PELICAN	(5,804)	-	-	(11,494)	(2,135)	(19,434)	7,121
202	CITY OF WHITTIER	(40,177)	-	-	(79,565)	(14,303)	(134,045)	49,291
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(83,860)	-	-	(166,071)	(30,898)	(280,829)	102,882
204	CRAIG CITY SD	(35,881)	-	-	(71,056)	(19,471)	(126,407)	44,020
205	DILLINGHAM CITY SD	(46,019)	-	-	(91,134)	(23,949)	(161,102)	56,458
206	CITY OF THORNE BAY	(17,224)	-	-	(34,110)	(12,881)	(64,215)	21,131
208	CITY OF AKUTAN	(40,253)	-	-	(79,714)	-	(119,967)	49,384
209	UNALASKA CITY SD	(41,760)	-	-	(82,700)	(15,893)	(140,353)	51,233
211	KASHUNAMIUT SD	(57,100)	-	-	(113,078)	(58,587)	(228,765)	70,053
215	CITY OF HOMER	(250,939)	-	-	(496,945)	(109,064)	(856,947)	307,861
218	SPECIAL EDUCATION SERVICE AGENCY	(10,402)	-	-	(20,600)	(10,827)	(41,830)	12,762
219	BARTLETT REGIONAL HOSPITAL	(1,332,222)	-	-	(2,638,256)	(468,195)	(4,438,673)	1,634,421
220	NORTHWEST ARCTIC BOROUGH	(78,960)	-	-	(156,368)	(101,717)	(337,045)	96,871
221	SAINT MARY'S SD	(28,343)	-	-	(56,128)	(18,157)	(102,628)	34,772
223	BRISTOL BAY RHA	(53,482)	-	-	(105,912)	(84,404)	(243,799)	65,614
224	COPPER RIVER BASIN RHA	(22,539)	-	-	(44,634)	(19,439)	(86,612)	27,651
225	SKAGWAY CITY SD	(9,309)	-	-	(18,436)	(12,771)	(40,516)	11,421
227	CITY OF KLAWOCK	(28,041)	-	-	(55,531)	(30,630)	(114,203)	34,402
228	PETERSBURG CITY SD	(42,627)	-	-	(84,416)	(29,309)	(156,352)	52,297
230	ALEUTIANS EAST BOROUGH	(32,074)	-	-	(63,518)	(10,740)	(106,331)	39,350
235	CITY OF HUSLIA	(6,030)	-	-	(11,942)	(2,746)	(20,718)	7,398
237	CITY OF KALTAG	(1,093)	-	-	(2,165)	(1,893)	(5,151)	1,341
240	HAINES BOROUGH SD	(31,697)	-	-	(62,771)	(19,093)	(113,561)	38,887
242	CITY OF ELIM	(349)	-	-	(691)	(175)	(1,214)	428
243	CITY OF ATKA	(4,975)	-	-	(9,852)	(21,648)	(36,476)	6,104
244	ALEUTIANS EAST BOROUGH SD	(32,790)	-	-	(64,936)	(3,761)	(101,487)	40,228
246	DELTA/GREELY SD	(74,513)	-	-	(147,561)	(18,494)	(240,568)	91,415
247	LAKE AND PENINSULA BOROUGH	(9,234)	-	-	(18,286)	(7,677)	(35,198)	11,329

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

OPEB Expense Recognized

Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Contributions	Total
167	SOUTHEAST REGIONAL RESOURCE CENTER	14,044	84,975
168	HYDABURG CITY SD	(21,430)	(10,287)
169	CITY OF TANANA	909	4,516
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(12,597)	52,693
171	CITY OF BARROW	24,982	99,057
172	CITY OF SAINT PAUL	(62,041)	(12,195)
173	MUNICIPALITY OF ANCHORAGE	735,142	10,529,042
174	KODIAK ISLAND BOROUGH	(19,738)	140,203
175	NOME JOINT UTILITY SYSTEM	(23,163)	6,246
176	CITY OF SAND POINT	14,711	77,227
177	KETCHIKAN GATEWAY BOROUGH SD	30,983	351,514
178	CITY OF DILLINGHAM	(14,759)	117,440
179	CITY OF UNALASKA	(152,319)	362,648
180	KENAI PENINSULA BOROUGH	(271,209)	706,891
181	CITY OF KETCHIKAN	(48,308)	385,001
182	CITY OF SEWARD	(22,895)	228,508
183	CITY OF FORT YUKON	37,459	59,793
184	BRISTOL BAY BOROUGH SD	(5,328)	16,127
185	CORDOVA CITY SD	942	47,736
186	CITY OF CRAIG	(16,106)	62,963
187	PETERSBURG MEDICAL CENTER	59,487	373,729
189	HAINES BOROUGH	32,681	159,053
190	KENAI PENINSULA BOROUGH SD	(271,823)	668,685
191	CITY OF NORTH POLE	(3,321)	126,149
192	CITY OF GALENA	8,921	58,720
193	CITY OF NENANA	9,969	9,969
195	YUPIIT SD	40,993	135,692
196	NENANA CITY SD	9,175	89,400
198	CITY OF SAXMAN	(27,324)	(23,718)
199	CITY OF HOONAH	(30,887)	25,109
200	CITY OF PELICAN	2,631	9,752
202	CITY OF WHITTIER	(15,336)	33,955
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(34,137)	68,746
204	CRAIG CITY SD	(23,296)	20,724
205	DILLINGHAM CITY SD	(22,876)	33,583
206	CITY OF THORNE BAY	(10,502)	10,630
208	CITY OF AKUTAN	54,535	103,919
209	UNALASKA CITY SD	(5,839)	45,394
211	KASHUNAMIUT SD	(63,413)	6,639
215	CITY OF HOMER	(43,231)	264,630
218	SPECIAL EDUCATION SERVICE AGENCY	(12,651)	111
219	BARTLETT REGIONAL HOSPITAL	281,148	1,915,569
220	NORTHWEST ARCTIC BOROUGH	(91,889)	4,982
221	SAINT MARY'S SD	(16,240)	18,532
223	BRISTOL BAY RHA	(75,432)	(9,819)
224	COPPER RIVER BASIN RHA	(22,731)	4,920
225	SKAGWAY CITY SD	(11,658)	(237)
227	CITY OF KLAWOCK	(37,887)	(3,485)
228	PETERSBURG CITY SD	(32,314)	19,983
230	ALEUTIANS EAST BOROUGH	(10,791)	28,559
235	CITY OF HUSLIA	757	8,155
237	CITY OF KALTAG	(2,300)	(959)
240	HAINES BOROUGH SD	(21,757)	17,130
242	CITY OF ELIM	202	630
243	CITY OF ATKA	(16,194)	(10,090)
244	ALEUTIANS EAST BOROUGH SD	(1,396)	38,832
246	DELTA/GREELY SD	(17,340)	74,075
247	LAKE AND PENINSULA BOROUGH	228	11,557

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

		Deferred Outflows of Resources							
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	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
248	CITY AND BOROUGH OF YAKUTAT	298,684	0.02910%	-	45,313	-	-	9,235	54,548
249	CITY OF UNALAKLEET	136,310	0.01328%	-	20,680	-	-	31,731	52,411
251	KLAWOCK CITY SD	202,175	0.01970%	-	30,672	-	-	5,449	36,121
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	307	307
255	ALASKA GATEWAY SD	653,723	0.06370%	-	99,176	-	-	61,046	160,222
257	PELICAN CITY SD	33,109	0.00323%	-	5,023	-	-	4,189	9,212
258	DENALI BOROUGH	156,034	0.01520%	-	23,672	-	-	-	23,672
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	20,781	0.00202%	-	3,153	-	-	8,445	11,597
262	COOK INLET HOUSING AUTHORITY	3,001,630	0.29247%	-	455,377	-	-	100,790	556,168
263	INTERIOR RHA	396,953	0.03868%	-	60,222	-	-	30,278	90,499
264	YAKUTAT SD	78,545	0.00765%	-	11,916	-	-	2,249	14,165
265	KAKE CITY SD	180,690	0.01761%	-	27,412	-	-	-	27,412
267	ALEUTIAN HOUSING AUTHORITY	355,039	0.03459%	-	53,863	-	-	-	53,863
270	BERING STRAITS RHA	518,822	0.05055%	-	78,711	-	-	61,570	140,280
271	CITY OF EGEGIK	80,659	0.00786%	-	12,237	-	-	26,101	38,338
275	ILISAGVIK COLLEGE	2,038,305	0.19861%	-	309,231	-	-	206,202	515,433
276	NORTH PACIFIC RIM HA	521,640	0.05083%	-	79,138	-	-	17,435	96,573
278	SAXMAN SEAPORT	14,441	0.00141%	-	2,191	-	-	-	2,191
279	TLINGIT-HAIDA RHA	1,064,765	0.10375%	-	161,536	-	-	-	161,536
280	CITY OF TOKSOOK BAY	7,749	0.00076%	-	1,176	-	-	1,903	3,078
281	BARANOF ISLAND HA	256,065	0.02495%	-	38,848	-	-	11,143	49,991
282	CITY OF DELTA JUNCTION	130,674	0.01273%	-	19,825	-	-	2,228	22,052
283	CITY OF ANDERSON	9,510	0.00093%	-	1,443	-	-	-	1,443
284	INTER-ISLAND FERRY AUTHORITY	404,350	0.03940%	-	61,344	-	-	8,443	69,787
286	CITY OF SELDOVIA	76,080	0.00741%	-	11,542	-	-	26,988	38,530
288	NORTHWEST INUPIAT HOUSING AUTHORITY	353,630	0.03446%	-	53,649	-	-	14,982	68,631
290	CITY OF UPPER KALSKAG	11,271	0.00110%	-	1,710	-	-	252	1,962
291	CITY OF SHAKTOOLIK	17,259	0.00168%	-	2,618	-	-	3,931	6,549
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	412,803	0.04022%	-	62,626	-	-	29,500	92,127
296	MUNICIPALITY OF SKAGWAY	1,366,266	0.13313%	-	207,276	-	-	51,239	258,515
297	CITY OF NULATO	60,934	0.00594%	-	9,244	-	-	783	10,027
298	CITY OF ANIAK	56,003	0.00546%	-	8,496	-	-	11,284	19,781
299	ALASKA GASLINE DEVELOPMENT CORPORATION	838,287	0.08168%	-	127,177	-	-	-	127,177
<b>Subtotal</b>		<b>910,996,819</b>	<b>88.76620%</b>	<b>-</b>	<b>138,207,370</b>	<b>-</b>	<b>-</b>	<b>28,729,542</b>	<b>166,936,911</b>
Nonemployer:									
999	STATE OF ALASKA	115,291,181	11.23380%	-	17,490,830	-	-	21,339,771	38,830,602
<b>Total</b>		<b>1,026,288,000</b>	<b>100.00000%</b>	<b>-</b>	<b>155,698,200</b>	<b>-</b>	<b>-</b>	<b>50,069,313</b>	<b>205,767,513</b>

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

\*Same as FY17 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.99968% based on present value of future contributions.

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

		Deferred Inflows of Resources						
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense
248	CITY AND BOROUGH OF YAKUTAT	(31,961)	-	-	(63,294)	(6,890)	(102,145)	39,211
249	CITY OF UNALAKLEET	(14,586)	-	-	(28,885)	(27,770)	(71,241)	17,895
251	KLAWOCK CITY SD	(21,634)	-	-	(42,843)	(19,370)	(83,847)	26,541
254	CITY OF MEKORYUK	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(69,952)	-	-	(138,530)	(15,092)	(223,574)	85,820
257	PELICAN CITY SD	(3,543)	-	-	(7,016)	(948)	(11,507)	4,346
258	DENALI BOROUGH	(16,697)	-	-	(33,065)	(10,965)	(60,726)	20,484
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	(2,224)	-	-	(4,404)	(1,048)	(7,676)	2,728
262	COOK INLET HOUSING AUTHORITY	(321,193)	-	-	(636,071)	(34,955)	(992,219)	394,051
263	INTERIOR RHA	(42,476)	-	-	(84,118)	(49,813)	(176,407)	52,112
264	YAKUTAT SD	(8,405)	-	-	(16,644)	(5,094)	(30,143)	10,311
265	KAKE CITY SD	(19,335)	-	-	(38,290)	(7,429)	(65,053)	23,721
267	ALEUTIAN HOUSING AUTHORITY	(37,991)	-	-	(75,236)	(52,597)	(165,824)	46,609
270	BERING STRAITS RHA	(55,517)	-	-	(109,943)	(65,480)	(230,940)	68,110
271	CITY OF EGEGIK	(8,631)	-	-	(17,092)	(371)	(26,094)	10,589
275	ILISAGVIK COLLEGE	(218,111)	-	-	(431,934)	(121,372)	(771,417)	267,587
276	NORTH PACIFIC RIM HA	(55,819)	-	-	(110,540)	(21,134)	(187,493)	68,480
278	SAXMAN SEAPORT	(1,545)	-	-	(3,060)	(1,500)	(6,105)	1,896
279	TLINGIT-HAIDA RHA	(113,936)	-	-	(225,633)	(55,725)	(395,294)	139,781
280	CITY OF TOKSOOK BAY	(829)	-	-	(1,642)	(942)	(3,414)	1,017
281	BARANOF ISLAND HA	(27,400)	-	-	(54,262)	(6,841)	(88,504)	33,616
282	CITY OF DELTA JUNCTION	(13,983)	-	-	(27,691)	(14,776)	(56,450)	17,155
283	CITY OF ANDERSON	(1,018)	-	-	(2,015)	(1,448)	(4,481)	1,248
284	INTER-ISLAND FERRY AUTHORITY	(43,268)	-	-	(85,685)	(33,045)	(161,998)	53,083
286	CITY OF SELDOVIA	(8,141)	-	-	(16,122)	(2,361)	(26,624)	9,988
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(37,841)	-	-	(74,937)	(14,991)	(127,769)	46,424
290	CITY OF UPPER KALSKAG	(1,206)	-	-	(2,388)	(465)	(4,060)	1,480
291	CITY OF SHAKTOOLIK	(1,847)	-	-	(3,657)	(1,132)	(6,636)	2,266
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(44,172)	-	-	(87,477)	(48,688)	(180,338)	54,192
296	MUNICIPALITY OF SKAGWAY	(146,199)	-	-	(289,524)	(70,230)	(505,953)	179,362
297	CITY OF NULATO	(6,520)	-	-	(12,913)	(2,393)	(21,826)	7,999
298	CITY OF ANIAK	(5,993)	-	-	(11,868)	(13,502)	(31,362)	7,352
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(89,702)	-	-	(177,640)	(140,701)	(408,043)	110,050
<b>Subtotal</b>		<b>(97,482,200)</b>	<b>-</b>	<b>-</b>	<b>(193,048,164)</b>	<b>(29,814,453)</b>	<b>(320,344,817)</b>	<b>119,594,872</b>
Nonemployer:								
999	STATE OF ALASKA	(12,336,858)	-	-	(24,431,206)	(20,254,860)	(57,022,923)	15,135,326
<b>Total</b>		<b>(109,819,057)</b>	<b>-</b>	<b>-</b>	<b>(217,479,370)</b>	<b>(50,069,313)</b>	<b>(377,367,740)</b>	<b>134,730,199</b>

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

\*Same as FY17 for certain employers who have zero present value of future contributions. All

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

OPEB Expense Recognized

Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Contributions	Total
248	CITY AND BOROUGH OF YAKUTAT	(2,456)	36,754
249	CITY OF UNALAKLEET	(13,558)	4,337
251	KLAWOCK CITY SD	(20,580)	5,961
254	CITY OF MEKORYUK	383	383
255	ALASKA GATEWAY SD	21,832	107,652
257	PELICAN CITY SD	1,608	5,954
258	DENALI BOROUGH	(12,564)	7,920
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	4,319	7,047
262	COOK INLET HOUSING AUTHORITY	23,500	417,552
263	INTERIOR RHA	(42,081)	10,031
264	YAKUTAT SD	(4,868)	5,443
265	KAKE CITY SD	(7,185)	16,536
267	ALEUTIAN HOUSING AUTHORITY	(50,085)	(3,476)
270	BERING STRAITS RHA	(40,803)	27,307
271	CITY OF EGEGIK	16,937	27,525
275	ILISAGVIK COLLEGE	(14,247)	253,340
276	NORTH PACIFIC RIM HA	(14,794)	53,686
278	SAXMAN SEAPORT	(1,297)	599
279	TLINGIT-HAIDA RHA	(62,205)	77,576
280	CITY OF TOKSOOK BAY	91	1,108
281	BARANOF ISLAND HA	9,368	42,984
282	CITY OF DELTA JUNCTION	(7,066)	10,089
283	CITY OF ANDERSON	(1,599)	(351)
284	INTER-ISLAND FERRY AUTHORITY	(35,678)	17,405
286	CITY OF SELDOVIA	15,041	25,028
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(8,752)	37,673
290	CITY OF UPPER KALSKAG	(413)	1,066
291	CITY OF SHAKTOOLIK	1,205	3,471
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(41,194)	12,999
296	MUNICIPALITY OF SKAGWAY	(53,628)	125,734
297	CITY OF NULATO	(2,470)	5,530
298	CITY OF ANIAK	5,104	12,457
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(168,766)	(58,716)
<b>Subtotal</b>		(13,171,474)	106,423,398
Nonemployer:			
999	STATE OF ALASKA	13,171,475	28,306,801
<b>Total</b>		<b>0</b>	<b>134,730,199</b>

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

\*Same as FY17 for certain employers who have zero present value of future contributions. All

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

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(33,687,907)	(27,096,800)	(35,502,860)	(2,387,577)	-	-
102	SOUTHWEST REGION SD	(40,844)	(28,648)	(72,248)	(4,859)	-	-
103	ANNETTE ISLAND SD	(9,723)	(15,522)	(29,104)	(1,957)	-	-
104	BERING STRAIT SD	(149,272)	(50,761)	(221,562)	(14,900)	-	-
105	CHATHAM SD	(4,687)	(5,808)	(18,226)	(1,226)	-	-
106	ALASKA MUNICIPAL LEAGUE	(908)	(1,560)	(6,497)	(437)	-	-
107	CITY OF VALDEZ	(73,533)	(65,181)	(209,468)	(14,087)	-	-
108	JUNEAU BOROUGH SD	(118,500)	(86,580)	(336,979)	(22,662)	-	-
109	MATANUSKA-SUSITNA BOROUGH	(260,950)	(242,532)	(575,501)	(38,703)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(690,025)	(409,727)	(818,526)	(55,046)	-	-
111	ANCHORAGE SD	(1,919,276)	(932,875)	(2,536,391)	(170,573)	-	-
112	COPPER RIVER SD	2,270	5,312	(29,809)	(2,005)	-	-
113	UNIVERSITY OF ALASKA	(74,558)	(530,203)	(2,796,498)	(188,065)	-	-
115	CITY OF KENAI	(215,440)	(98,947)	(184,233)	(12,390)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(533,210)	(275,776)	(634,536)	(42,673)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(993,481)	(364,232)	(883,060)	(59,386)	-	-
118	DENALI BOROUGH SD	(19,937)	(34,388)	(36,598)	(2,461)	-	-
120	CITY AND BOROUGH OF SITKA	(281,335)	(108,643)	(269,378)	(18,116)	-	-
121	CHUGACH SD	(15,890)	(3,456)	(15,087)	(1,015)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(118,482)	(55,023)	(143,814)	(9,672)	-	-
123	CITY OF SOLDOTNA	(55,461)	(34,627)	(108,700)	(7,310)	-	-
124	IDITAROD AREA SD	26,362	20,987	(32,729)	(2,201)	-	-
125	KUSPUK SD	8,126	(12,740)	(46,040)	(3,096)	-	-
126	CITY AND BOROUGH OF JUNEAU	(435,508)	(296,217)	(953,677)	(64,135)	-	-
128	CITY OF KODIAK	(100,444)	(44,757)	(179,586)	(12,077)	-	-
129	CITY OF FAIRBANKS	(230,779)	(77,226)	(213,288)	(14,344)	-	-
131	CITY OF WASILLA	(26,577)	(35,243)	(193,772)	(13,031)	-	-
133	SITKA BOROUGH SD	(79,263)	(19,736)	(75,849)	(5,101)	-	-
134	CITY OF PALMER	(116,229)	(52,199)	(100,646)	(6,768)	-	-
135	CITY AND BOROUGH OF WRANGELL	(34,983)	(23,803)	(78,867)	(5,304)	-	-
136	CITY OF BETHEL	(105,497)	(42,018)	(150,093)	(10,094)	-	-
137	VALDEZ CITY SD	(77,529)	(29,929)	(56,114)	(3,774)	-	-
138	HOONAH CITY SD	(32,183)	(9,751)	(15,793)	(1,062)	-	-
139	CITY OF NOME	(81,026)	(35,840)	(79,864)	(5,371)	-	-
140	CITY OF KOTZEBUE	(67,348)	(16,918)	(117,972)	(7,934)	-	-
141	GALENA CITY SD	(4,613)	(4,878)	(108,335)	(7,286)	-	-
143	CITY OF PETERSBURG	(58,268)	(33,928)	(129,555)	(8,713)	-	-
144	BRISTOL BAY BOROUGH	(61,680)	(18,535)	(63,512)	(4,271)	-	-
145	NORTH SLOPE BOROUGH	(664,137)	(650,384)	(1,945,316)	(130,823)	-	-
146	WRANGELL PUBLIC SD	(2,866)	(3,879)	(24,529)	(1,650)	-	-
148	CITY OF CORDOVA	(44,165)	(37,454)	(91,667)	(6,165)	-	-
149	NOME CITY SD	(44,397)	(23,254)	(43,753)	(2,942)	-	-
151	CITY OF KING COVE	(17,128)	(17,274)	(26,743)	(1,798)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(545,266)	(244,507)	(506,660)	(34,073)	-	-
153	LOWER YUKON SD	(137,470)	(64,714)	(185,353)	(12,465)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(82,940)	(18,607)	(210,758)	(14,174)	-	-
155	SOUTHEAST ISLAND SD	(35,604)	(34,112)	(21,584)	(1,452)	-	-
156	PRIBILOF SD	3,439	3,249	(10,172)	(684)	-	-
157	LOWER KUSKOKWIM SD	(423,166)	(247,337)	(482,813)	(32,469)	-	-
158	KODIAK ISLAND BOROUGH SD	(108,112)	(86,364)	(191,777)	(12,897)	-	-
159	YUKON FLATS SD	(36,919)	(11,926)	(28,544)	(1,920)	-	-
160	YUKON / KOYUKUK SD	(23,599)	(19,538)	(65,288)	(4,391)	-	-
161	NORTH SLOPE BOROUGH SD	(68,009)	(103,146)	(347,613)	(23,377)	-	-
162	ALEUTIAN REGION SD	(3,333)	(1,691)	(2,287)	(154)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(77,238)	12	(73,805)	(4,963)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(13,953)	(9,011)	(54,289)	(3,651)	-	-
165	SITKA COMMUNITY HOSPITAL	(450,370)	(187,469)	(237,720)	(15,987)	-	-
166	TANANA SD	(12,828)	(5,224)	(2,312)	(155)	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	(8,835)	(13,951)	(37,329)	(2,510)	-	-
168	HYDABURG CITY SD	(23,705)	(10,712)	(5,865)	(394)	-	-
169	CITY OF TANANA	(762)	(1,881)	(1,898)	(128)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(29,606)	(15,479)	(34,360)	(2,311)	-	-
171	CITY OF BARROW	4,882	69	(38,983)	(2,622)	-	-
172	CITY OF SAINT PAUL	(73,928)	(35,281)	(26,232)	(1,764)	-	-
173	MUNICIPALITY OF ANCHORAGE	(2,116,495)	(1,759,924)	(5,154,180)	(346,620)	-	-
174	KODIAK ISLAND BOROUGH	(60,589)	(30,316)	(84,172)	(5,661)	-	-
175	NOME JOINT UTILITY SYSTEM	(31,377)	(17,098)	(15,476)	(1,041)	-	-

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

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
176	CITY OF SAND POINT	(97)	2,261	(32,900)	(2,213)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(49,563)	(22,183)	(168,684)	(11,344)	-	-
178	CITY OF DILLINGHAM	(54,445)	(39,084)	(69,571)	(4,679)	-	-
179	CITY OF UNALASKA	(273,443)	(115,982)	(271,009)	(18,225)	-	-
180	KENAI PENINSULA BOROUGH	(495,116)	(195,873)	(514,739)	(34,616)	-	-
181	CITY OF KETCHIKAN	(163,945)	(91,964)	(228,035)	(15,335)	-	-
182	CITY OF SEWARD	(75,455)	(14,461)	(132,304)	(8,898)	-	-
183	CITY OF FORT YUKON	33,408	20,007	(11,753)	(790)	-	-
184	BRISTOL BAY BOROUGH SD	(7,926)	1,799	(11,291)	(759)	-	-
185	CORDOVA CITY SD	(6,072)	6,833	(24,626)	(1,656)	-	-
186	CITY OF CRAIG	(39,299)	(25,658)	(41,611)	(2,798)	-	-
187	PETERSBURG MEDICAL CENTER	(27,687)	(27,711)	(165,375)	(11,121)	-	-
189	HAINES BOROUGH	(1,970)	(5,752)	(66,505)	(4,472)	-	-
190	KENAI PENINSULA BOROUGH SD	(490,179)	(201,498)	(494,955)	(33,286)	-	-
191	CITY OF NORTH POLE	(41,819)	(31,787)	(68,135)	(4,582)	-	-
192	CITY OF GALENA	(4,834)	(4,494)	(26,208)	(1,762)	-	-
193	CITY OF NENANA	9,497	3,805	-	-	-	-
195	YUPIIT SD	15,893	6,107	(49,836)	(3,351)	-	-
196	NENANA CITY SD	(16,335)	(18,219)	(42,220)	(2,839)	-	-
198	CITY OF SAXMAN	(22,948)	(879)	(1,898)	(128)	-	-
199	CITY OF HOONAH	(42,874)	(16,815)	(29,469)	(1,982)	-	-
200	CITY OF PELICAN	677	68	(3,747)	(252)	-	-
202	CITY OF WHITTIER	(28,980)	(16,605)	(25,940)	(1,744)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(64,276)	(39,875)	(54,143)	(3,641)	-	-
204	CRAIG CITY SD	(34,253)	(16,560)	(23,166)	(1,558)	-	-
205	DILLINGHAM CITY SD	(36,611)	(16,945)	(29,712)	(1,998)	-	-
206	CITY OF THORNE BAY	(17,063)	(10,863)	(11,121)	(748)	-	-
208	CITY OF AKUTAN	30,496	(7,612)	(25,989)	(1,748)	-	-
209	UNALASKA CITY SD	(19,763)	(11,567)	(26,962)	(1,813)	-	-
211	KASHUNAMIUT SD	(77,447)	(31,017)	(36,866)	(2,479)	-	-
215	CITY OF HOMER	(123,514)	(65,101)	(162,016)	(10,896)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(14,781)	(5,133)	(6,716)	(452)	-	-
219	BARTLETT REGIONAL HOSPITAL	(172,770)	(159,548)	(860,137)	(57,844)	-	-
220	NORTHWEST ARCTIC BOROUGH	(100,301)	(17,503)	(50,980)	(3,428)	-	-
221	SAINT MARY'S SD	(23,848)	(9,382)	(18,299)	(1,231)	-	-
223	BRISTOL BAY RHA	(90,141)	(40,980)	(34,530)	(2,322)	-	-
224	COPPER RIVER BASIN RHA	(28,203)	(10,924)	(14,552)	(979)	-	-
225	SKAGWAY CITY SD	(14,300)	(6,602)	(6,011)	(404)	-	-
227	CITY OF KLAWOCK	(42,248)	(12,276)	(18,105)	(1,218)	-	-
228	PETERSBURG CITY SD	(43,256)	(16,805)	(27,522)	(1,851)	-	-
230	ALEUTIANS EAST BOROUGH	(21,852)	(12,954)	(20,708)	(1,393)	-	-
235	CITY OF HUSLIA	(1,141)	(588)	(3,893)	(262)	-	-
237	CITY OF KALTAG	(2,295)	(453)	(706)	(47)	-	-
240	HAINES BOROUGH SD	(31,473)	(15,308)	(20,465)	(1,376)	-	-
242	CITY OF ELIM	(11)	(213)	(225)	(15)	-	-
243	CITY OF ATKA	(17,571)	(8,423)	(3,212)	(216)	-	-
244	ALEUTIANS EAST BOROUGH SD	(14,509)	(12,937)	(21,171)	(1,424)	-	-
246	DELTA/GREELY SD	(47,127)	(36,455)	(48,109)	(3,235)	-	-
247	LAKE AND PENINSULA BOROUGH	(1,810)	804	(5,962)	(401)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(14,432)	(11,142)	(20,635)	(1,388)	-	-
249	CITY OF UNALAKLEET	(12,867)	4,087	(9,417)	(633)	-	-
251	KLAWOCK CITY SD	(25,010)	(7,809)	(13,968)	(939)	-	-
254	CITY OF MEKORYUK	307	-	-	-	-	-
255	ALASKA GATEWAY SD	(4,375)	(10,775)	(45,164)	(3,037)	-	-
257	PELICAN CITY SD	326	(180)	(2,287)	(154)	-	-
258	DENALI BOROUGH	(17,468)	(8,081)	(10,780)	(725)	-	-
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	3,628	1,826	(1,436)	(97)	-	-
262	COOK INLET HOUSING AUTHORITY	(105,419)	(109,311)	(207,375)	(13,946)	-	-
263	INTERIOR RHA	(47,833)	(8,806)	(27,425)	(1,844)	-	-
264	YAKUTAT SD	(7,197)	(2,990)	(5,427)	(365)	-	-
265	KAKE CITY SD	(14,515)	(9,803)	(12,483)	(840)	-	-
267	ALEUTIAN HOUSING AUTHORITY	(59,930)	(25,853)	(24,529)	(1,650)	-	-
270	BERING STRAITS RHA	(48,227)	(4,178)	(35,844)	(2,411)	-	-
271	CITY OF EGEGIK	13,330	4,860	(5,573)	(375)	-	-
275	ILISAGVIK COLLEGE	(77,382)	(28,310)	(140,821)	(9,470)	-	-
276	NORTH PACIFIC RIM HA	(33,434)	(19,024)	(36,039)	(2,424)	-	-

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

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
278	SAXMAN SEAPORT	(1,832)	(1,018)	(998)	(67)	-	-
279	TLINGIT-HAIDA RHA	(100,298)	(54,951)	(73,562)	(4,947)	-	-
280	CITY OF TOKSOOK BAY	(29)	265	(535)	(36)	-	-
281	BARANOF ISLAND HA	(5,161)	(14,472)	(17,691)	(1,190)	-	-
282	CITY OF DELTA JUNCTION	(13,616)	(11,147)	(9,028)	(607)	-	-
283	CITY OF ANDERSON	(1,764)	(573)	(657)	(44)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(45,960)	(16,437)	(27,936)	(1,879)	-	-
286	CITY OF SELDOVIA	12,142	5,374	(5,256)	(353)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(21,221)	(11,843)	(24,431)	(1,643)	-	-
290	CITY OF UPPER KALSKAG	(814)	(453)	(779)	(52)	-	-
291	CITY OF SHAKTOOLIK	697	489	(1,192)	(80)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(47,953)	(9,820)	(28,520)	(1,918)	-	-
296	MUNICIPALITY OF SKAGWAY	(98,729)	(47,968)	(94,392)	(6,348)	-	-
297	CITY OF NULATO	(4,666)	(2,640)	(4,210)	(283)	-	-
298	CITY OF ANIAK	(285)	(7,167)	(3,869)	(260)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(175,082)	(43,974)	(57,915)	(3,895)	-	-
<b>Subtotal</b>		<b>(49,615,717)</b>	<b>(36,621,046)</b>	<b>(62,938,511)</b>	<b>(4,232,632)</b>	-	-
Nonemployer:							
999	STATE OF ALASKA	2,549,168	(12,240,647)	(7,965,182)	(535,661)	-	-
<b>Total</b>		<b>(47,066,549)</b>	<b>(48,861,692)</b>	<b>(70,903,692)</b>	<b>(4,768,292)</b>	-	-

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



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

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	42,361,005	2,947,382	45,308,387	62,206,048	99,412,657
102	SOUTHWEST REGION SD	104,439	7,267	111,706	145,348	171,329
103	ANNETTE ISLAND SD	32,146	2,237	34,382	49,473	51,808
104	BERING STRAIT SD	304,466	21,184	325,650	456,109	554,500
105	CHATHAM SD	17,955	1,249	19,205	27,774	33,146
106	ALASKA MUNICIPAL LEAGUE	12,303	856	13,159	18,046	21,776
107	CITY OF VALDEZ	316,456	22,018	338,474	448,868	527,862
108	JUNEAU BOROUGH SD	483,181	33,619	516,800	691,204	825,752
109	MATANUSKA-SUSITNA BOROUGH	864,788	60,170	924,958	1,255,175	1,525,141
110	MATANUSKA-SUSITNA BOROUGH SD	1,088,076	75,706	1,163,782	1,691,688	2,093,355
111	ANCHORAGE SD	3,431,820	238,778	3,670,598	5,112,422	6,230,930
112	COPPER RIVER SD	47,244	3,287	50,531	64,149	78,052
113	UNIVERSITY OF ALASKA	5,976,529	415,833	6,392,362	8,587,363	10,347,866
115	CITY OF KENAI	298,905	20,797	319,702	419,562	535,546
116	FAIRBANKS NORTH STAR BOROUGH	984,535	68,502	1,053,037	1,436,910	1,780,094
117	FAIRBANKS NORTH STAR BOROUGH SD	1,247,629	86,807	1,334,436	1,867,140	2,362,911
118	DENALI BOROUGH SD	34,464	2,398	36,862	58,514	75,340
120	CITY AND BOROUGH OF SITKA	413,336	28,759	442,095	599,905	754,171
121	CHUGACH SD	15,517	1,080	16,597	22,019	26,543
122	KETCHIKAN GATEWAY BOROUGH	218,449	15,199	233,649	323,167	399,601
123	CITY OF SOLDOTNA	190,548	13,258	203,806	231,113	279,447
124	IDITAROD AREA SD	35,000	2,435	37,436	60,707	56,236
125	KUSPUK SD	60,010	4,175	64,186	95,520	117,013
126	CITY AND BOROUGH OF JUNEAU	1,462,196	101,736	1,563,932	2,108,295	2,528,389
128	CITY OF KODIAK	294,599	20,498	315,097	396,631	475,408
129	CITY OF FAIRBANKS	370,003	25,744	395,747	551,639	690,338
131	CITY OF WASILLA	299,834	20,862	320,696	413,369	483,861
133	SITKA BOROUGH SD	95,295	6,630	101,925	141,939	177,646
134	CITY OF PALMER	148,040	10,300	158,340	226,405	300,155
135	CITY AND BOROUGH OF WRANGELL	136,960	9,529	146,489	275,984	281,545
136	CITY OF BETHEL	221,975	15,445	237,420	316,550	385,413
137	VALDEZ CITY SD	75,271	5,237	80,508	117,023	140,634
138	HOONAH CITY SD	25,097	1,746	26,844	37,345	43,200
139	CITY OF NOME	104,974	7,304	112,278	150,669	182,628
140	CITY OF KOTZEBUE	142,022	9,882	151,903	221,193	277,381
141	GALENA CITY SD	143,540	9,987	153,527	205,945	248,884
143	CITY OF PETERSBURG	189,861	13,210	203,071	267,066	328,943
144	BRISTOL BAY BOROUGH	97,743	6,801	104,544	145,200	182,638
145	NORTH SLOPE BOROUGH	3,078,352	214,185	3,292,536	4,175,351	5,056,252
146	WRANGELL PUBLIC SD	35,000	2,435	37,435	47,109	54,602
148	CITY OF CORDOVA	124,258	8,646	132,904	182,344	214,208
149	NOME CITY SD	68,866	4,792	73,657	92,835	118,249
151	CITY OF KING COVE	42,432	2,952	45,385	52,454	75,703
152	ALASKA HOUSING FINANCE CORPORATION	835,634	58,141	893,775	1,261,399	1,634,371
153	LOWER YUKON SD	264,896	18,431	283,327	384,227	460,273
154	NORTHWEST ARCTIC BOROUGH SD	283,252	19,708	302,960	406,638	467,425
155	SOUTHEAST ISLAND SD	27,132	1,888	29,019	42,074	51,045
156	PRIBILOF SD	20,703	1,440	22,143	31,723	32,276
157	LOWER KUSKOKWIM SD	726,155	50,524	776,680	1,002,958	1,330,654
158	KODIAK ISLAND BOROUGH SD	238,411	16,588	254,999	355,896	449,130
159	YUKON FLATS SD	38,871	2,705	41,576	51,380	59,335
160	YUKON / KOYUKUK SD	79,834	5,555	85,389	110,202	132,853
161	NORTH SLOPE BOROUGH SD	509,336	35,438	544,775	701,373	846,350
162	ALEUTIAN REGION SD	-	-	-	6,373	10,655
163	CORDOVA COMMUNITY MEDICAL CENTER	41,048	2,856	43,904	169,165	150,983
164	LAKE AND PENINSULA BOROUGH SD	65,499	4,557	70,056	104,228	117,174
165	SITKA COMMUNITY HOSPITAL	367,046	25,538	392,584	513,985	596,211
166	TANANA SD	4,256	296	4,552	5,208	7,725
167	SOUTHEAST REGIONAL RESOURCE CENTER	60,767	4,228	64,995	91,583	95,034
168	HYDABURG CITY SD	3,699	257	3,956	4,866	4,159
169	CITY OF TANANA	1,566	109	1,675	5,221	5,366
170	NORTH PACIFIC FISHERY MGMT COUNCIL	56,581	3,937	60,517	90,038	104,261
171	CITY OF BARROW	55,853	3,886	59,739	67,522	68,323
172	CITY OF SAINT PAUL	45,107	3,138	48,245	57,828	81,260
173	MUNICIPALITY OF ANCHORAGE	8,782,824	611,089	9,393,913	12,307,987	14,957,637
174	KODIAK ISLAND BOROUGH	137,930	9,597	147,527	191,165	249,213
175	NOME JOINT UTILITY SYSTEM	50,962	3,546	54,508	64,568	63,912
176	CITY OF SAND POINT	38,529	2,681	41,210	54,046	66,843
177	KETCHIKAN GATEWAY BOROUGH SD	205,461	14,295	219,756	285,429	330,685
178	CITY OF DILLINGHAM	88,064	6,127	94,191	135,025	167,421
179	CITY OF UNALASKA	397,537	27,660	425,197	565,081	712,874

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

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
180	KENAI PENINSULA BOROUGH	785,385	54,645	840,031	1,158,179	1,444,367
181	CITY OF KETCHIKAN	376,776	26,215	402,991	555,296	699,095
182	CITY OF SEWARD	193,325	13,451	206,776	279,195	343,706
183	CITY OF FORT YUKON	24,819	1,727	26,546	19,383	10,444
184	BRISTOL BAY BOROUGH SD	21,470	1,494	22,964	26,228	30,612
185	CORDOVA CITY SD	32,489	2,261	34,750	45,858	53,819
186	CITY OF CRAIG	58,313	4,057	62,370	81,730	98,562
187	PETERSBURG MEDICAL CENTER	233,234	16,228	249,461	316,486	359,123
189	HAINES BOROUGH	82,413	5,734	88,147	113,825	125,505
190	KENAI PENINSULA BOROUGH SD	653,666	45,481	699,147	1,000,116	1,245,653
191	CITY OF NORTH POLE	99,464	6,920	106,384	144,236	169,222
192	CITY OF GALENA	35,031	2,437	37,469	50,908	65,323
193	CITY OF NENANA	17,789	1,238	19,027	6,602	16,792
195	YUPIIT SD	68,912	4,795	73,707	135,344	126,592
196	NENANA CITY SD	58,471	4,068	62,540	72,252	89,544
198	CITY OF SAXMAN	4,146	288	4,435	3,109	6,557
199	CITY OF HOONAH	34,431	2,396	36,827	52,403	65,158
200	CITY OF PELICAN	2,975	207	3,182	9,964	11,507
202	CITY OF WHITTIER	38,803	2,700	41,503	54,308	63,618
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	70,044	4,874	74,918	101,154	127,645
204	CRAIG CITY SD	27,246	1,896	29,141	39,642	48,819
205	DILLINGHAM CITY SD	62,047	4,317	66,364	75,913	82,518
206	CITY OF THORNE BAY	14,252	992	15,243	20,373	24,929
208	CITY OF AKUTAN	31,934	2,222	34,156	69,515	56,682
209	UNALASKA CITY SD	41,854	2,912	44,766	62,255	69,651
211	KASHUNAMIUT SD	52,240	3,635	55,875	79,559	97,704
215	CITY OF HOMER	248,262	17,274	265,536	357,551	431,642
218	SPECIAL EDUCATION SERVICE AGENCY	7,612	530	8,142	12,659	15,110
219	BARTLETT REGIONAL HOSPITAL	1,311,516	91,252	1,402,768	1,808,920	2,068,806
220	NORTHWEST ARCTIC BOROUGH	89,233	6,209	95,441	101,124	140,005
221	SAINT MARY'S SD	21,846	1,520	23,366	35,396	42,034
223	BRISTOL BAY RHA	50,170	3,491	53,661	77,898	108,465
224	COPPER RIVER BASIN RHA	19,693	1,370	21,063	29,686	36,341
225	SKAGWAY CITY SD	11,867	826	12,693	20,345	24,526
227	CITY OF KLAWOCK	21,288	1,481	22,770	36,069	44,232
228	PETERSBURG CITY SD	39,370	2,739	42,109	49,284	64,305
230	ALEUTIANS EAST BOROUGH	45,399	3,159	48,558	69,179	92,459
235	CITY OF HUSLIA	7,447	518	7,965	8,301	9,489
237	CITY OF KALTAG	1,833	128	1,960	1,537	2,272
240	HAINES BOROUGH SD	26,503	1,844	28,347	37,065	47,666
242	CITY OF ELIM	-	-	-	1,288	1,868
243	CITY OF ATKA	5,875	409	6,284	7,979	12,995
244	ALEUTIANS EAST BOROUGH SD	28,919	2,012	30,931	39,923	57,274
246	DELTA/GREELY SD	74,416	5,178	79,593	107,576	144,263
247	LAKE AND PENINSULA BOROUGH	20,020	1,393	21,413	23,328	25,947
248	CITY AND BOROUGH OF YAKUTAT	32,219	2,242	34,461	50,639	58,493
249	CITY OF UNALAKLEET	10,330	719	11,049	11,026	16,159
251	KLAWOCK CITY SD	19,524	1,358	20,882	29,054	36,995
254	CITY OF MEKORYUK	-	-	-	1,073	1,160
255	ALASKA GATEWAY SD	53,763	3,741	57,504	71,503	76,719
257	PELICAN CITY SD	5,312	370	5,681	7,531	8,931
258	DENALI BOROUGH	14,108	982	15,089	22,179	27,232
259	CITY OF ALLAKAKET	-	-	-	-	603
260	CITY OF KACHEMAK	1,095	76	1,172	986	1,764
262	COOK INLET HOUSING AUTHORITY	309,452	21,531	330,982	428,162	494,130
263	INTERIOR RHA	42,053	2,926	44,979	61,437	79,184
264	YAKUTAT SD	11,922	829	12,751	18,250	18,450
265	KAKE CITY SD	20,621	1,435	22,056	30,050	33,875
267	ALEUTIAN HOUSING AUTHORITY	39,909	2,777	42,686	68,628	83,656
270	BERING STRAITS RHA	64,283	4,473	68,756	82,925	114,137
271	CITY OF EGEGIK	3,569	248	3,818	8,572	10,063
275	ILISAGVIK COLLEGE	209,465	14,574	224,039	275,960	321,937
276	NORTH PACIFIC RIM HA	51,329	3,571	54,901	87,129	105,217
278	SAXMAN SEAPORT	1,298	90	1,388	5,045	6,353
279	TLINGIT-HAIDA RHA	107,176	7,457	114,633	165,000	209,961
280	CITY OF TOKSOOK BAY	3,173	221	3,394	1,234	2,482
281	BARANOF ISLAND HA	24,958	1,737	26,694	39,046	49,845
282	CITY OF DELTA JUNCTION	12,734	886	13,620	19,355	26,450
283	CITY OF ANDERSON	393	27	421	681	1,069
284	INTER-ISLAND FERRY AUTHORITY	43,987	3,061	47,048	62,008	75,951
286	CITY OF SELDOVIA	2,375	165	2,541	4,148	4,390

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

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	41,947	2,919	44,866	63,571	76,000
290	CITY OF UPPER KALSKAG	1,046	73	1,119	1,529	2,344
291	CITY OF SHAKTOOLIK	628	44	672	892	1,035
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	63,354	4,408	67,761	86,878	86,019
296	MUNICIPALITY OF SKAGWAY	143,842	10,008	153,850	202,817	248,784
297	CITY OF NULATO	2,153	150	2,303	3,600	3,989
298	CITY OF ANIAK	3,953	275	4,228	4,543	3,148
299	ALASKA GASLINE DEVELOPMENT CORPORATION	114,633	7,976	122,609	165,759	211,189
<b>Subtotal</b>		<b>85,731,478</b>	<b>5,965,000</b>	<b>91,696,478</b>	<b>124,540,910</b>	<b>175,161,159</b>
Nonemployer:						
999	STATE OF ALASKA	-	-	-	-	18,403,043
<b>Total</b>		<b>85,731,478</b>	<b>5,965,000</b>	<b>91,696,478</b>	<b>124,540,910</b>	<b>193,564,202</b>

\* The RDS subsidy is allocated in proportion to actual contributions

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

		<b>FY2015</b>	<b>FY2014</b>	<b>FY2013</b>	<b>FY2012</b>
<b>Total</b>	<b>Total Plan Contributions</b>	<b>171,028,000</b>	<b>340,458,000</b>	<b>373,205,000</b>	<b>334,941,000</b>

		<b>FY2011</b>	<b>FY2010</b>	<b>FY2009</b>
<b>Total</b>	<b>Total Plan Contributions</b>	<b>362,188,000</b>	<b>313,683,000</b>	<b>428,400,000</b>

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

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	863,000	0.26365%
103	ANNETTE ISLAND SD	347,000	0.10601%
104	BERING STRAIT SD	2,643,000	0.80745%
105	CHATHAM SD	219,000	0.06691%
106	ALASKA MUNICIPAL LEAGUE	76,000	0.02322%
107	CITY OF VALDEZ	2,498,000	0.76315%
108	JUNEAU BOROUGH SD	4,019,000	1.22783%
109	MATANUSKA-SUSITNA BOROUGH	6,866,000	2.09760%
110	MATANUSKA-SUSITNA BOROUGH SD	9,765,000	2.98326%
111	ANCHORAGE SD	30,255,000	9.24308%
112	COPPER RIVER SD	353,000	0.10784%
113	UNIVERSITY OF ALASKA	33,359,000	10.19137%
115	CITY OF KENAI	2,196,000	0.67089%
116	FAIRBANKS NORTH STAR BOROUGH	7,570,000	2.31268%
117	FAIRBANKS NORTH STAR BOROUGH SD	10,534,000	3.21820%
118	DENALI BOROUGH SD	437,000	0.13351%
120	CITY AND BOROUGH OF SITKA	3,214,000	0.98190%
121	CHUGACH SD	180,000	0.05499%
122	KETCHIKAN GATEWAY BOROUGH	1,716,000	0.52425%
123	CITY OF SOLDOTNA	1,296,000	0.39594%
124	IDITAROD AREA SD	391,000	0.11945%
125	KUSPUK SD	547,000	0.16711%
126	CITY AND BOROUGH OF JUNEAU	11,379,000	3.47635%
128	CITY OF KODIAK	2,143,000	0.65470%
129	CITY OF FAIRBANKS	2,540,000	0.77598%
131	CITY OF WASILLA	2,309,000	0.70541%
133	SITKA BOROUGH SD	904,000	0.27618%
134	CITY OF PALMER	1,201,000	0.36691%
135	CITY AND BOROUGH OF WRANGELL	943,000	0.28809%
136	CITY OF BETHEL	1,791,000	0.54716%
137	VALDEZ CITY SD	670,000	0.20469%
138	HOONAH CITY SD	190,000	0.05805%
139	CITY OF NOME	952,000	0.29084%
140	CITY OF KOTZEBUE	1,406,000	0.42954%
141	GALENA CITY SD	1,287,000	0.39319%
143	CITY OF PETERSBURG	1,547,000	0.47262%
144	BRISTOL BAY BOROUGH	759,000	0.23188%
145	NORTH SLOPE BOROUGH	23,207,000	7.08987%
146	WRANGELL PUBLIC SD	293,000	0.08951%
148	CITY OF CORDOVA	1,092,000	0.33361%
149	NOME CITY SD	521,000	0.15917%
151	CITY OF KING COVE	319,000	0.09746%
152	ALASKA HOUSING FINANCE CORPORATION	6,044,000	1.84648%
153	LOWER YUKON SD	2,212,000	0.67578%
154	NORTHWEST ARCTIC BOROUGH SD	2,515,000	0.76835%
155	SOUTHEAST ISLAND SD	259,000	0.07913%
156	PRIBILOF SD	122,000	0.03727%
157	LOWER KUSKOKWIM SD	5,759,000	1.75941%
158	KODIAK ISLAND BOROUGH SD	2,287,000	0.69869%
159	YUKON FLATS SD	340,000	0.10387%
160	YUKON / KOYUKUK SD	779,000	0.23799%
161	NORTH SLOPE BOROUGH SD	4,145,000	1.26632%
162	ALEUTIAN REGION SD	25,000	0.00764%
163	CORDOVA COMMUNITY MEDICAL CENTER	881,000	0.26915%

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

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
164	LAKE AND PENINSULA BOROUGH SD	648,000	0.19797%
165	SITKA COMMUNITY HOSPITAL	2,837,000	0.86672%
166	TANANA SD	25,000	0.00764%
167	SOUTHEAST REGIONAL RESOURCE CENTER	446,000	0.13626%
168	HYDABURG CITY SD	70,000	0.02139%
169	CITY OF TANANA	22,000	0.00672%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	410,000	0.12526%
171	CITY OF BARROW	466,000	0.14237%
172	CITY OF SAINT PAUL	315,000	0.09623%
173	MUNICIPALITY OF ANCHORAGE	61,486,000	18.78433%
174	KODIAK ISLAND BOROUGH	1,004,000	0.30673%
175	NOME JOINT UTILITY SYSTEM	187,000	0.05713%
176	CITY OF SAND POINT	392,000	0.11976%
177	KETCHIKAN GATEWAY BOROUGH SD	2,014,000	0.61529%
178	CITY OF DILLINGHAM	829,000	0.25326%
179	CITY OF UNALASKA	3,234,000	0.98801%
180	KENAI PENINSULA BOROUGH	6,139,000	1.87550%
181	CITY OF KETCHIKAN	2,720,000	0.83098%
182	CITY OF SEWARD	1,579,000	0.48239%
183	CITY OF FORT YUKON	141,000	0.04308%
184	BRISTOL BAY BOROUGH SD	135,000	0.04124%
185	CORDOVA CITY SD	293,000	0.08951%
186	CITY OF CRAIG	498,000	0.15214%
187	PETERSBURG MEDICAL CENTER	1,974,000	0.60307%
189	HAINES BOROUGH	796,000	0.24318%
190	KENAI PENINSULA BOROUGH SD	5,905,000	1.80401%
191	CITY OF NORTH POLE	816,000	0.24929%
192	CITY OF GALENA	315,000	0.09623%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	596,000	0.18208%
196	NENANA CITY SD	503,000	0.15367%
198	CITY OF SAXMAN	22,000	0.00672%
199	CITY OF HOONAH	351,000	0.10723%
200	CITY OF PELICAN	45,000	0.01375%
202	CITY OF WHITTIER	313,000	0.09562%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	648,000	0.19797%
204	CRAIG CITY SD	276,000	0.08432%
205	DILLINGHAM CITY SD	353,000	0.10784%
206	CITY OF THORNE BAY	134,000	0.04094%
208	CITY OF AKUTAN	313,000	0.09562%
209	UNALASKA CITY SD	324,000	0.09898%
211	KASHUNAMIUT SD	444,000	0.13564%
215	CITY OF HOMER	1,931,000	0.58993%
218	SPECIAL EDUCATION SERVICE AGENCY	79,000	0.02413%
219	BARTLETT REGIONAL HOSPITAL	10,260,000	3.13449%
220	NORTHWEST ARCTIC BOROUGH	609,000	0.18605%
221	SAINT MARY'S SD	221,000	0.06752%
223	BRISTOL BAY RHA	413,000	0.12617%
224	COPPER RIVER BASIN RHA	174,000	0.05316%
225	SKAGWAY CITY SD	71,000	0.02169%
227	CITY OF KLAWOCK	218,000	0.06660%
228	PETERSBURG CITY SD	329,000	0.10051%
230	ALEUTIANS EAST BOROUGH	248,000	0.07577%
235	CITY OF HUSLIA	46,000	0.01405%
237	CITY OF KALTAG	8,000	0.00244%

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

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
240	HAINES BOROUGH SD	243,000	0.07424%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	41,000	0.01253%
244	ALEUTIANS EAST BOROUGH SD	253,000	0.07729%
246	DELTA/GREELY SD	576,000	0.17597%
247	LAKE AND PENINSULA BOROUGH	70,000	0.02139%
248	CITY AND BOROUGH OF YAKUTAT	246,000	0.07515%
249	CITY OF UNALAKLEET	115,000	0.03513%
251	KLAWOCK CITY SD	167,000	0.05102%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	541,000	0.16528%
257	PELICAN CITY SD	24,000	0.00733%
258	DENALI BOROUGH	127,000	0.03880%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	22,000	0.00672%
262	COOK INLET HOUSING AUTHORITY	2,475,000	0.75613%
263	INTERIOR RHA	327,000	0.09990%
264	YAKUTAT SD	68,000	0.02077%
265	KAKE CITY SD	150,000	0.04583%
267	ALEUTIAN HOUSING AUTHORITY	293,000	0.08951%
270	BERING STRAITS RHA	427,000	0.13045%
271	CITY OF EGEGIK	69,000	0.02108%
275	ILISAGVIK COLLEGE	1,676,000	0.51203%
276	NORTH PACIFIC RIM HA	431,000	0.13167%
278	SAXMAN SEAPORT	13,000	0.00397%
279	TLINGIT-HAIDA RHA	877,000	0.26793%
280	CITY OF TOKSOOK BAY	2,000	0.00061%
281	BARANOF ISLAND HA	211,000	0.06446%
282	CITY OF DELTA JUNCTION	108,000	0.03299%
283	CITY OF ANDERSON	8,000	0.00244%
284	INTER-ISLAND FERRY AUTHORITY	334,000	0.10204%
286	CITY OF SELDOVIA	66,000	0.02016%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	293,000	0.08951%
290	CITY OF UPPER KALSKAG	9,000	0.00275%
291	CITY OF SHAKTOOLIK	18,000	0.00550%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	340,000	0.10387%
296	MUNICIPALITY OF SKAGWAY	1,127,000	0.34431%
297	CITY OF NULATO	49,000	0.01497%
298	CITY OF ANIAK	46,000	0.01405%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	694,000	0.21202%
<b>Total</b>		<b>327,326,000</b>	<b>100.00000%</b>

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

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

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-
102	SOUTHWEST REGION SD	303,967	39,905
103	ANNETTE ISLAND SD	122,221	16,045
104	BERING STRAIT SD	930,921	122,210
105	CHATHAM SD	77,136	10,126
106	ALASKA MUNICIPAL LEAGUE	26,769	3,514
107	CITY OF VALDEZ	879,849	115,506
108	JUNEAU BOROUGH SD	1,415,577	185,836
109	MATANUSKA-SUSITNA BOROUGH	2,418,351	317,479
110	MATANUSKA-SUSITNA BOROUGH SD	3,439,441	451,527
111	ANCHORAGE SD	10,656,455	1,398,970
112	COPPER RIVER SD	124,334	16,322
113	UNIVERSITY OF ALASKA	11,749,750	1,542,497
115	CITY OF KENAI	773,478	101,542
116	FAIRBANKS NORTH STAR BOROUGH	2,666,315	350,032
117	FAIRBANKS NORTH STAR BOROUGH SD	3,710,299	487,085
118	DENALI BOROUGH SD	153,921	20,207
120	CITY AND BOROUGH OF SITKA	1,132,039	148,613
121	CHUGACH SD	63,400	8,323
122	KETCHIKAN GATEWAY BOROUGH	604,412	79,347
123	CITY OF SOLDOTNA	456,479	59,926
124	IDITAROD AREA SD	137,719	18,080
125	KUSPUK SD	192,665	25,293
126	CITY AND BOROUGH OF JUNEAU	4,007,926	526,157
128	CITY OF KODIAK	754,810	99,091
129	CITY OF FAIRBANKS	894,642	117,448
131	CITY OF WASILLA	813,279	106,767
133	SITKA BOROUGH SD	318,408	41,800
134	CITY OF PALMER	423,018	55,533
135	CITY AND BOROUGH OF WRANGELL	332,145	43,604
136	CITY OF BETHEL	630,828	82,815
137	VALDEZ CITY SD	235,988	30,980
138	HOONAH CITY SD	66,922	8,785
139	CITY OF NOME	335,315	44,020
140	CITY OF KOTZEBUE	495,223	65,012
141	GALENA CITY SD	453,309	59,510
143	CITY OF PETERSBURG	544,886	71,532
144	BRISTOL BAY BOROUGH	267,336	35,096
145	NORTH SLOPE BOROUGH	8,173,999	1,073,076
146	WRANGELL PUBLIC SD	103,201	13,548
148	CITY OF CORDOVA	384,626	50,493
149	NOME CITY SD	183,507	24,091
151	CITY OF KING COVE	112,359	14,750
152	ALASKA HOUSING FINANCE CORPORATION	2,128,825	279,470
153	LOWER YUKON SD	779,113	102,281
154	NORTHWEST ARCTIC BOROUGH SD	885,837	116,292
155	SOUTHEAST ISLAND SD	91,225	11,976
156	PRIBILOF SD	42,971	5,641
157	LOWER KUSKOKWIM SD	2,028,442	266,292
158	KODIAK ISLAND BOROUGH SD	805,530	105,749
159	YUKON FLATS SD	119,755	15,721
160	YUKON / KOYUKUK SD	274,380	36,020
161	NORTH SLOPE BOROUGH SD	1,459,957	191,662
162	ALEUTIAN REGION SD	8,806	1,156
163	CORDOVA COMMUNITY MEDICAL CENTER	310,307	40,737



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

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
164	LAKE AND PENINSULA BOROUGH SD	228,239	29,963
165	SITKA COMMUNITY HOSPITAL	999,252	131,181
166	TANANA SD	8,806	1,156
167	SOUTHEAST REGIONAL RESOURCE CENTER	157,091	20,623
168	HYDABURG CITY SD	24,655	3,237
169	CITY OF TANANA	7,749	1,017
170	NORTH PACIFIC FISHERY MGMT COUNCIL	144,411	18,958
171	CITY OF BARROW	164,135	21,548
172	CITY OF SAINT PAUL	110,950	14,565
173	MUNICIPALITY OF ANCHORAGE	21,656,677	2,843,070
174	KODIAK ISLAND BOROUGH	353,630	46,424
175	NOME JOINT UTILITY SYSTEM	65,865	8,647
176	CITY OF SAND POINT	138,071	18,126
177	KETCHIKAN GATEWAY BOROUGH SD	709,374	93,126
178	CITY OF DILLINGHAM	291,991	38,332
179	CITY OF UNALASKA	1,139,084	149,538
180	KENAI PENINSULA BOROUGH	2,162,286	283,863
181	CITY OF KETCHIKAN	958,042	125,771
182	CITY OF SEWARD	556,157	73,012
183	CITY OF FORT YUKON	49,663	6,520
184	BRISTOL BAY BOROUGH SD	47,550	6,242
185	CORDOVA CITY SD	103,201	13,548
186	CITY OF CRAIG	175,406	23,027
187	PETERSBURG MEDICAL CENTER	695,285	91,276
189	HAINES BOROUGH	280,368	36,806
190	KENAI PENINSULA BOROUGH SD	2,079,867	273,043
191	CITY OF NORTH POLE	287,413	37,731
192	CITY OF GALENA	110,950	14,565
193	CITY OF NENANA	-	-
195	YUPIIT SD	209,924	27,559
196	NENANA CITY SD	177,167	23,258
198	CITY OF SAXMAN	7,749	1,017
199	CITY OF HOONAH	123,630	16,230
200	CITY OF PELICAN	15,850	2,081
202	CITY OF WHITTIER	110,245	14,473
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	228,239	29,963
204	CRAIG CITY SD	97,213	12,762
205	DILLINGHAM CITY SD	124,334	16,322
206	CITY OF THORNE BAY	47,198	6,196
208	CITY OF AKUTAN	110,245	14,473
209	UNALASKA CITY SD	114,120	14,982
211	KASHUNAMIUT SD	156,386	20,530
215	CITY OF HOMER	680,139	89,288
218	SPECIAL EDUCATION SERVICE AGENCY	27,825	3,653
219	BARTLETT REGIONAL HOSPITAL	3,613,790	474,415
220	NORTHWEST ARCTIC BOROUGH	214,503	28,160
221	SAINT MARY'S SD	77,841	10,219
223	BRISTOL BAY RHA	145,467	19,097
224	COPPER RIVER BASIN RHA	61,287	8,046
225	SKAGWAY CITY SD	25,008	3,283
227	CITY OF KLAWOCK	76,784	10,080
228	PETERSBURG CITY SD	115,881	15,213
230	ALEUTIANS EAST BOROUGH	87,351	11,467
235	CITY OF HUSLIA	16,202	2,127
237	CITY OF KALTAG	2,818	370

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

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
240	HAINES BOROUGH SD	85,590	11,236
242	CITY OF ELIM	-	-
243	CITY OF ATKA	14,441	1,896
244	ALEUTIANS EAST BOROUGH SD	89,112	11,699
246	DELTA/GREELY SD	202,879	26,634
247	LAKE AND PENINSULA BOROUGH	24,655	3,237
248	CITY AND BOROUGH OF YAKUTAT	86,646	11,375
249	CITY OF UNALAKLEET	40,505	5,318
251	KLAWOCK CITY SD	58,821	7,722
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	190,552	25,015
257	PELICAN CITY SD	8,453	1,110
258	DENALI BOROUGH	44,732	5,872
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	7,749	1,017
262	COOK INLET HOUSING AUTHORITY	871,748	114,442
263	INTERIOR RHA	115,176	15,120
264	YAKUTAT SD	23,951	3,144
265	KAKE CITY SD	52,833	6,936
267	ALEUTIAN HOUSING AUTHORITY	103,201	13,548
270	BERING STRAITS RHA	150,398	19,744
271	CITY OF EGEGIK	24,303	3,191
275	ILISAGVIK COLLEGE	590,323	77,497
276	NORTH PACIFIC RIM HA	151,807	19,929
278	SAXMAN SEAPORT	4,579	601
279	TLINGIT-HAIDA RHA	308,898	40,552
280	CITY OF TOKSOOK BAY	704	92
281	BARANOF ISLAND HA	74,319	9,756
282	CITY OF DELTA JUNCTION	38,040	4,994
283	CITY OF ANDERSON	2,818	370
284	INTER-ISLAND FERRY AUTHORITY	117,642	15,444
286	CITY OF SELDOVIA	23,247	3,052
288	NORTHWEST INUPIAT HOUSING AUTHORITY	103,201	13,548
290	CITY OF UPPER KALSKAG	3,170	416
291	CITY OF SHAKTOOLIK	6,340	832
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	119,755	15,721
296	MUNICIPALITY OF SKAGWAY	396,953	52,112
297	CITY OF NULATO	17,259	2,266
298	CITY OF ANIAK	16,202	2,127
299	ALASKA GASLINE DEVELOPMENT CORPORATION	244,442	32,090
<b>Total</b>		<b>115,291,181</b>	<b>15,135,326</b>

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