

State of Alaska

Public Employees' Retirement System

Information Required
Under Governmental
Accounting
Standards Board
Statement No. 75 as
of June 30, 2019

February 2020

BUCK



February 21, 2020

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

GASB 75 Report as of June 30, 2019 for June 30, 2020 Reporting - PERS

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2020 reporting based on a measurement date of June 30, 2019. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2019 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated October 1, 2019 for any supplemental information or documentation.

This report covers the postretirement healthcare (OPEB) portion of PERS. A separate GASB 68 report will be issued 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, 2019 measurement date.

The Alaska Retirement Management Board (ARMB) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement, 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, changes in assumptions, changes expected as part of the natural operation of the methodology used for these

measurements, and changes in plan provisions or applicable law. 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.

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

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2018 actuarial valuation of PERS. Although we did not audit the data, we reviewed the data for reasonableness and consistency with June 30, 2017 information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2019 asset statements that were provided to us by staff of the State of Alaska on September 24, 2019.

Where presented, the "net 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.

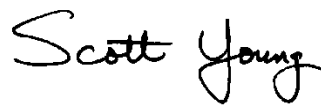
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries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



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Principal
Buck



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Section 1 – GASB 75 Information

OPEB Expense

Measurement Date Reporting Date	June 30, 2019 June 30, 2020	June 30, 2018 June 30, 2019
Service cost	\$ 119,782,000	\$ 110,333,000
Interest cost	684,429,000	647,310,000
Expected return on assets	(551,099,803)	(574,500,538)
Current period effect of benefit changes	(1,271,709,000)*	0
Current period difference between expected and actual experience	(77,612,105)	(59,714,800)
Current period effect of changes in assumptions	161,108,947	103,798,800
Current period difference between projected and actual investment earnings	20,400,361	(4,768,292)
Member contributions	0	0
Administrative expenses	3,665,000	3,822,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	103,798,800	0
Current period recognition of prior years' deferred inflows of resources	(150,865,350)	(91,443,971)
Other Additions Less Other Deductions	<u>(879,000)**</u>	<u>(106,000)</u>
Total	\$ (958,981,150)	\$ 134,730,199

* As directed by GASB, the implementation of EGWP has been treated as a plan change and its effect immediately recognized

** Includes a \$4,989.71 accounting true-up for employers #241 and #256

The employers' allocation of the OPEB expense for June 30, 2020 reporting is shown in Schedule C in the Appendix.

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

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

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

Actuarial Assumptions

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

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

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net OPEB Liability

The employers' allocations of net OPEB liability as of the June 30, 2018 and June 30, 2019 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2019 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred inflows/outflows as of the June 30, 2019 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2019
June 30, 2017	Asset Gain	5 years	\$ (132,270,800)
June 30, 2018	Assumption Change	2.5 years	\$ 51,899,400
June 30, 2018	Asset Gain	5 years	\$ (14,304,877)
June 30, 2018	Liability Gain	2.5 years	\$ (29,857,400)
June 30, 2019	Assumption Change	1.9 years	\$ 144,998,053
June 30, 2019	Asset Loss	5 years	\$ 81,601,442
June 30, 2019	Liability Gain	1.9 years	\$ (69,850,895)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2019 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

Allocation Methodology

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

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

Sensitivity of the net OPEB liability to changes in the discount rate

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

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 153,112	\$ 119,782	\$ 94,535
Interest	674,775	684,429	688,435
EGWP rebates	7,066	7,066	7,066
Benefit payments	(420,429)	(420,429)	(420,429)
Net change to inflows/outflows	<u>(1,143,021)</u>	<u>(1,113,065)</u>	<u>(1,070,261)</u>
Net change in total OPEB liability	\$ (728,497)	\$ (722,217)	\$ (700,654)
Total OPEB liability-beginning	\$ 9,689,720	\$ 8,638,289	\$ 7,756,975
Total OPEB liability-ending (a)	\$ 8,961,223	\$ 7,916,072	\$ 7,056,321
Plan fiduciary net position-ending (b)	\$ 7,767,692	\$ 7,767,692	\$ 7,767,692
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ 1,193,531	\$ 148,380	\$ (711,371)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The table below shows the development of the net OPEB liability as of June 30, 2019 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower or one percentage point higher than the current rates (\$ in thousands):

	1.00% Decrease	Current Trend Rates	1.00% Increase
Service cost	\$ 103,679	\$ 119,782	\$ 139,975
Interest	602,632	684,429	783,026
EGWP rebates	7,066	7,066	7,066
Benefit payments	(420,429)	(420,429)	(420,429)
Net change to inflows/outflows	<u>(969,104)</u>	<u>(1,113,065)</u>	<u>(1,272,187)</u>
Net change in total OPEB liability	\$ (676,156)	\$ (722,217)	\$ (762,549)
Total OPEB liability-beginning	\$ 7,631,923	\$ 8,638,289	\$ 9,850,555
Total OPEB liability-ending (a)	\$ 6,955,767	\$ 7,916,072	\$ 9,088,006
Plan fiduciary net position-ending (b)	\$ 7,767,692	\$ 7,767,692	\$ 7,767,692
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (811,925)	\$ 148,380	\$ 1,320,314

Section 2 – Actuarial Assumptions and Methods¹

Description of Actuarial Methods and Valuation Procedures

The funding method used in this valuation was adopted by the Board in October 2006. Changes in methods were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014.

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

Actuarial Method

Entry Age Normal Cost

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

Effective June 30, 2018, the Board adopted a layered UAAL amortization method: Layer #1 equals the sum of (i) the UAAL at June 30, 2018 based on the 2017 valuation, plus (ii) the FY18 experience gain/loss. Layer #1 is amortized over the remainder of the 25-year closed period that was originally established in 2014². Layer #2 equals the change in UAAL at June 30, 2018 due to the experience study and EGWP implementation. Layer #2 is amortized over a separate closed 25-year period starting in 2018. Future layers will be created each year based on the change in UAAL occurring that year, and will be amortized over separate closed 25-year periods. The UAAL amortization continues to be on a level percent of pay basis. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined.

Projected pension and postemployment healthcare benefits were determined for all active members. Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year from the assumed entry age to the assumed retirement age were applied to the projected benefits to determine the normal cost (the portion of the total cost of the plan allocated to the current year under the method). The normal cost is determined by summing intermediate results for active members and determining an average normal cost rate which is then related to the total payroll of active members. The actuarial accrued liability for active members (the portion of the total cost of the plan allocated to prior years under the method) was determined as the excess of the actuarial present value of projected benefits over the actuarial present value of future normal costs.

The actuarial accrued liability for retired members, their beneficiaries currently receiving benefits, terminated vested members and disabled members not yet receiving benefits was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

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

¹ Used to determine June 30, 2018 funding assets and liabilities, and contribution rates.

² Layer #1 is referred to as "initial amount" in Section 1.2 in the 6/30/2018 valuation report.

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 assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP.

Changes in Methods Since the Prior Valuation

Prior to the June 30, 2018 valuation: (i) the total UAAL was amortized over the remainder of the 25-year closed period that was established in 2014; and (ii) the actuarial cost method for the retiree healthcare plan was on a level dollar basis (it is now on a level percent of pay method). There were no other changes in the asset or valuation 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, 2017 to June 30, 2018. Healthcare cost trend and retiree contribution increase assumptions for the period after June 30, 2018 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 2016 through June 2018 (FY17 through FY18) were provided by the State of Alaska from reports extracted from their data warehouse, which separated claims by Medicare status. In reviewing the claims reports generated for this year's valuation, it was discovered that audio and vision claims were incorrectly included in the reports that were provided for the prior year valuation. These audio and vision claims accounted for approximately \$9.9M in claims during

fiscal 2017 (which was less than 2% of the total gross claims for that fiscal year). The claims for fiscal 2017 used in this year's claims cost development exclude the audio and vision claims that were incorrectly included in last year's development. 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, 2018 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 FY19 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 FY17 through FY18.
 - 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 FY19).
 - Because the reports provided this year reflected incurred claims, no additional adjustment was needed 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. We assume that 5% of actives hired before 4/1/1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.

- Based upon a reconciliation of valuation census data to the snapshot eligibility files provided by Aetna as of July 1, 2017, and July 1, 2018, 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 12% to estimate the rebates for the retiree population. These estimates were based upon reported rebates for retirees from Aetna.
2. Develop estimated Retiree Drug Subsidy reimbursement - actual subsidy payments to the State were received for claims incurred during the 2009 through 2017 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 FY19 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 FY19 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 beginning with the prior valuation as outlined below. 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:

Alaska-Specific and National Average Weighted Trend from Experience Period to Valuation Year

Experience Period	Medical	Prescription	Weighting Factors
FY17 to FY18	7.0% Pre-Medicare/4.5% Medicare	6.2%	50%
FY18 to FY19	6.2% Pre-Medicare / 4.0% Medicare	8.0%	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 FY19 are based upon total fees projected to 2019 by Segal based on actual FY2018 fees. The annual per participant per year administrative cost rate for medical and prescription benefits is \$300.

Healthcare Reform

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.

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 / EGWP reimbursements to the Medicare rates.

We assumed claim costs would increase according to valuation trend assumptions from the June 30, 2018 valuation, and that the tax cost thresholds would increase at 2.25% (the CPI assumption of 2.50% less 0.25% 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 3.25% to reflect the additional 1.0% over inflation assumption.

We determined the impact to be approximately \$83.9 million of the projected June 30, 2018 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 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 or its potential repeal that would be expected to have a significant impact on the measured obligation. We will continue to monitor legislative activity.

Data

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 reconciled those participants with the pension valuation data as either a surviving spouse or a retiree in the appropriate plan based on account structure information in the Aetna data.
- All records provided with retiree medical coverage on the Aetna data were included in this valuation and we relied on the Aetna data as the source of medical coverage for current retirees and their dependents.
- 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 adjusted 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 disabled. We assumed that those dependents over 23 were only eligible and valued due to being disabled.
- 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.

We are not aware of any other issues that would be expected to have a material impact on the results and there are no unresolved matters related to the data.

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

	Medical		Prescription Drugs (Rx)	
	Pre-Medicare	Medicare	Pre-Medicare	Medicare
A. Fiscal 2017				
1. Incurred Claims	\$ 230,671,216	\$ 66,265,130	\$ 64,442,324	\$ 160,756,912
2. Adjustments for Rx Rebates	0	0	(7,733,079)	(19,290,829)
3. Net incurred claims	\$ 230,671,216	\$ 66,265,130	\$ 56,709,245	\$ 141,466,082
4. Average Enrollment	23,342	38,502	23,342	38,502
5. Claim Cost Rate (3) / (4)	9,882	1,721	2,430	3,674
6. Trend to Fiscal 2019	1.136	1.087	1.147	1.147
7. Fiscal 2019 Incurred Cost Rate (5) x (6)	\$ 11,230	\$ 1,870	\$ 2,787	\$ 4,214

B. Fiscal 2018				
1. Incurred Claims	\$ 228,572,782	\$ 72,875,570	\$ 65,406,973	\$ 178,763,430
2. Adjustments for Rx Rebates	0	0	(7,848,837)	(21,451,612)
3. Net incurred claims	\$ 228,572,782	\$ 72,875,570	\$ 57,558,136	\$ 157,311,819
4. Average Enrollment	21,920	40,560	21,920	40,560
5. Claim Cost Rate (3) / (4)	10,428	1,797	2,626	3,878
6. Trend to Fiscal 2019	1.062	1.040	1.080	1.080
7. Fiscal 2019 Incurred Cost Rate (5) x (6)	\$ 11,074	\$ 1,869	\$ 2,836	\$ 4,189

	Medical		Prescription Drugs (Rx)	
	Pre-Medicare	Medicare	Pre-Medicare	Medicare
C. Incurred Cost Rate by Fiscal Year				
1. Fiscal 2017 A.(7)	11,230	1,870	2,787	4,214
2. Fiscal 2018 B.(7)	11,074	1,869	2,836	4,189

D. Weighting by Fiscal Year				
1. Fiscal 2017	50%	50%	50%	50%
2. Fiscal 2018	50%	50%	50%	50%

E. Fiscal 2019 Incurred Cost Rate				
1. Rate at Average Age C x D	\$ 11,152	\$ 1,870	\$ 2,811	\$ 4,201
2. Average Aging Factor	0.824	1.251	0.837	1.116
3. Rate at Age 65 (1) / (2)	\$ 13,535	\$ 1,494	\$ 3,360	\$ 3,764

F. Development of Part A&B and Part B Only Cost from Pooled Rate Above	
1. Part A&B Average Enrollment	40,223
2. Part B Only Average Enrollment	338
3. Total Medicare Average Enrollment B(4)	40,560
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	1.018
6. Medicare per capita cost for all participants: E(3)	\$ 1,494
7. Cost for those eligible for Parts A&B: (6) / (5)	\$ 1,468
8. Cost for those eligible for Part B only: (7) x (4)	\$ 4,667

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, 2018 through June 30, 2019**

Age	Medical and Medicare Parts A & B	Medical and Medicare Part B Only	Prescription Drug	Medicare Retiree Drug Subsidy	Medicare EGWP Subsidy
45	\$ 8,260	\$ 8,260	\$ 2,053	\$ 0	\$ 0
50	9,346	9,346	2,438	0	0
55	10,574	10,574	2,896	0	0
60	11,963	11,963	3,119	0	0
65	1,468	4,667	3,764	527	1,039
70	1,701	5,410	4,155	582	1,147
75	1,972	6,272	4,588	642	1,266
80	2,178	6,925	4,474	626	1,235

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

Investment Return

7.38% per year, net of investment expenses.

Salary Scale

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

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year. (Inflation + Productivity)

Total Inflation

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

Mortality (Pre-termination)

Mortality rates based upon 2013-2017 actual experience.

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

Mortality (Post-termination)

Mortality rates based upon the 2013-2017 actual experience.

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

Turnover

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

Disability

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

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

Retirement

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

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

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

Marriage and Age Difference

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

Percent Married for Pension

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

Dependent Spouse Medical Coverage Election

Applies to members who do not have dual medical coverage. For Others, 65% of male members and 60% female members are assumed to be married and cover a dependent spouse. For Peace Officer/Firefighters, 75% of male members and 50% of female members are assumed to be married and cover a dependent spouse.

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

For Peace Officers/Firefighters, 10% of terminating members with vested benefits are assumed to have their contributions refunded.

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

Imputed Data

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

Active Rehire Assumption

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

- Pension: 18.77%
- Healthcare: 17.09%

Active Data Adjustment

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

COLA

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

Postretirement Pension Adjustment

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

Expenses

The investment return assumption is net of investment expenses. The Normal Cost as of June 30, 2018 was increased by the following amounts for administrative expenses (for projections, the % increase was assumed to remain constant in future years):

- Pension: \$6,888,000
- Healthcare: \$4,365,000

Part-Time Status

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.75 years of credited service per year for Other members.

Final Average Earnings

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

Per Capita Claims Cost

Sample claims cost rates adjusted to age 65 for FY19 medical and prescription drugs are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 13,535	\$ 3,360
Medicare Parts A & B	\$ 1,468	\$ 3,764
Medicare Part B Only	\$ 4,667	\$ 3,764
Medicare Part D - RDS	N/A	\$ 527
Medicare Part D – EGWP	N/A	\$ 1,039

Members are assumed to attain Medicare eligibility at age 65. The EGWP cost shown above is for calendar year 2019. All other costs are for the 2019 fiscal year (July 1, 2018 – June 30, 2019).

The EGWP subsidy is assumed to increase in future years by the trend rates shown on the following pages. No future legislative changes or other events are anticipated to impact the EGWP subsidy. If any legislative or other changes occur in the future that impact the EGWP subsidy (which could either increase or decrease the plan's Actuarial Accrued Liability), those changes will be evaluated and quantified when they occur.

Third Party Administrator Fees

\$300 per person per year; assumed to increase at 4.5% per year.

Medicare Part B Only

We assume that 5% of actives hired before 4/1/1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.

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, 7.5% is applied to the FY19 pre-Medicare medical claims costs to get the FY20 medical claims costs.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP	RDS
FY19	7.5%	5.5%	8.5%	4.7%
FY20	7.0%	5.4%	8.0%	4.7%
FY21	6.5%	5.4%	7.5%	4.6%
FY22	6.3%	5.4%	7.1%	4.6%
FY23	6.1%	5.4%	6.8%	4.6%
FY24	5.9%	5.4%	6.4%	4.6%
FY25	5.8%	5.4%	6.1%	4.6%
FY26	5.6%	5.4%	5.7%	4.6%
FY27-FY40	5.4%	5.4%	5.4%	4.5%
FY41	5.3%	5.3%	5.3%	4.5%
FY42	5.2%	5.2%	5.2%	4.5%
FY43	5.1%	5.1%	5.1%	4.5%
FY44	5.1%	5.1%	5.1%	4.5%
FY45	5.0%	5.0%	5.0%	4.5%
FY46	4.9%	4.9%	4.9%	4.5%
FY47	4.8%	4.8%	4.8%	4.5%
FY48	4.7%	4.7%	4.7%	4.5%
FY49	4.6%	4.6%	4.6%	4.5%
FY50+	4.5%	4.5%	4.5%	4.5%

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:

	Pre-65	Post-65		Pre-65	Post-65
FY18-FY30	0.00%	0.00%	FY70	0.21%	0.46%
FY31	0.00%	0.15%	FY71	0.21%	0.45%
FY32	0.00%	0.34%	FY72	0.20%	0.44%
FY33	0.00%	0.30%	FY73	0.20%	0.43%
FY34	0.00%	0.28%	FY74	0.20%	0.42%
FY35	0.00%	0.26%	FY75	0.19%	0.41%
FY36	0.00%	0.26%	FY76	0.19%	0.40%
FY37	0.00%	0.21%	FY77	0.18%	0.39%
FY38	0.10%	0.22%	FY78	0.18%	0.38%
FY39	0.09%	0.20%	FY79	0.17%	0.37%
FY40	0.08%	0.16%	FY80	0.17%	0.36%
FY41	0.07%	0.14%	FY81	0.17%	0.35%
FY42	0.06%	0.12%	FY82	0.16%	0.34%
FY43	0.04%	0.06%	FY83	0.16%	0.33%
FY44	0.04%	0.07%	FY84	0.15%	0.32%
FY45	0.04%	0.06%	FY85	0.15%	0.31%
FY46	0.03%	0.05%	FY86	0.15%	0.31%
FY47	0.04%	0.10%	FY87	0.14%	0.30%
FY48	0.04%	0.43%	FY88	0.14%	0.29%
FY49	0.05%	0.57%	FY89	0.14%	0.29%
FY50	0.05%	0.52%	FY90	0.13%	0.28%
FY51	0.06%	0.60%	FY91	0.13%	0.27%
FY52	0.06%	0.63%	FY92	0.13%	0.27%
FY53	0.07%	0.69%	FY93	0.13%	0.26%
FY54	0.10%	0.69%	FY94	0.12%	0.25%
FY55	0.30%	0.68%	FY95	0.12%	0.25%
FY56	0.30%	0.67%	FY96	0.12%	0.24%
FY57	0.29%	0.66%	FY97	0.11%	0.24%
FY58	0.29%	0.64%	FY98	0.11%	0.23%
FY59	0.28%	0.62%	FY99	0.11%	0.22%
FY60	0.27%	0.60%	FY00	0.11%	0.22%
FY61	0.27%	0.58%	FY01	0.10%	0.21%
FY62	0.26%	0.57%	FY02	0.10%	0.21%
FY63	0.25%	0.56%	FY03	0.10%	0.20%
FY64	0.25%	0.54%	FY04	0.10%	0.20%
FY65	0.24%	0.53%	FY05	0.10%	0.19%
FY66	0.24%	0.51%	FY06	0.09%	0.19%
FY67	0.23%	0.50%	FY07	0.09%	0.19%
FY68	0.23%	0.49%	FY08	0.09%	0.18%
FY69	0.22%	0.47%	FY09	0.09%	0.18%

Aging Factors

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	2.5%	1.5%
65-74	3.0%	2.0%
75-84	2.0%	-0.5%
85-95	0.3%	-2.5%
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 FY19 contributions based on monthly rates shown below for calendar 2018 and 2019 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 2019 Annual Contribution	Calendar 2019 Monthly Contribution	Calendar 2018 Monthly Contribution
Retiree Only	\$ 9,876	\$ 823	\$ 823
Retiree and Spouse	\$ 19,764	\$ 1,647	\$ 1,647
Retiree and Child(ren)	\$ 13,956	\$ 1,163	\$ 1,163
Retiree and Family	\$ 23,844	\$ 1,987	\$ 1,987
Composite	\$ 14,676	\$ 1,223	\$ 1,223

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, 7.6% is applied to the FY19 retired member medical contributions to get the FY20 retired member medical contributions.

Trend Assumptions	
FY19	7.6%
FY20	7.2%
FY21	6.8%
FY22	6.5%
FY23	6.3%
FY24	6.0%
FY25	5.9%
FY50	4.5%
FY100	4.5%

Graded trend rates for retired member medical contributions were updated to the rates shown above for the June 30, 2018 valuation to reflect the updated ultimate trend assumption of 4.5% used for gross cost components. Actual FY19 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. 20% 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

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

Table 1: Alaska PERS Salary Scale

Table 1: Alaska PERS Salary Scale

Peace Officer/Firefighter:

Years of Service	% Increase
------------------	------------

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

Others:

Years of Service	% Increase
------------------	------------

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

Table 2: Alaska PERS Turnover 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

Members with 5 or more years of service

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

Table 3: Alaska PERS Turnover Assumptions

Others:

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

Members with 5 or more years of service

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

Table 4: Alaska PERS Disability Table

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

Table 5: Alaska PERS Peace Officer/Firefighter Retirement Table

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

Table 6: Alaska PERS Others Retirement Table

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

Section 3 – Summary of Plan Provisions

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 155 employers participating in PERS, including the State of Alaska and 154 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. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

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 e 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. Starting in 2019, the prescription drug coverage will be through a Medicare Part D EGWP arrangement.

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

The PERS medical benefit provisions were changed since the prior valuation to reflect the implementation of EGWP as of January 1, 2019.

Appendix

State of Alaska Public Employees' Retirement System
Schedule A - 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	Covered Payroll
									Fiduciary Net Position as % of Total OPEB Liability	
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	1,458,976.000	50.0719%	4,325,359,523	3,811,477,136	513,882,387	77,961,121	(176,636,264)		
102	SOUTHWEST REGION SD	2,969,000	0.1019%	8,802,059	7,756,314	1,045,745	222,069	(368,668)		
103	ANNETTE ISLAND SD	1,196,000	0.0410%	3,545,727	3,124,470	421,257	78,039	(134,345)		
104	BERING STRAIT SD	9,105,000	0.3125%	26,993,178	23,786,203	3,206,975	792,300	(1,228,796)		
105	CHATHAM SD	749,000	0.0257%	2,220,526	1,956,712	263,814	60,279	(90,226)		
106	ALASKA MUNICIPAL LEAGUE	267,000	0.0092%	791,563	697,520	94,043	23,019	(32,421)		
107	CITY OF VALDEZ	8,608,000	0.2954%	25,519,745	22,487,824	3,031,921	697,480	(1,059,749)		
108	JUNEAU BOROUGH SD	13,848,000	0.4753%	41,054,533	36,176,973	4,877,560	1,176,897	(1,741,618)		
109	MATANUSKA-SUSITNA BOROUGH	23,650,000	0.8117%	70,114,075	61,784,042	8,330,033	1,725,937	(2,843,622)		
110	MATANUSKA-SUSITNA BOROUGH SD	33,637,000	1.1544%	99,722,078	87,874,411	11,847,667	2,260,436	(4,233,760)		
111	ANCHORAGE SD	104,232,000	3.5772%	309,011,851	272,299,123	36,712,728	8,014,756	(13,573,872)		
112	COPPER RIVER SD	1,225,000	0.0420%	3,631,702	3,200,230	431,471	143,021	(167,253)		
113	UNIVERSITY OF ALASKA	114,921,000	3.9441%	340,701,041	300,223,420	40,477,621	10,331,686	(13,921,011)		
115	CITY OF KENAI	7,571,000	0.2598%	22,445,398	19,778,731	2,666,667	488,600	(999,610)		
116	FAIRBANKS NORTH STAR BOROUGH	26,076,000	0.8949%	77,306,326	68,121,804	9,184,522	1,877,884	(3,364,080)		
117	FAIRBANKS NORTH STAR BOROUGH SD	36,289,000	1.2454%	107,584,341	94,802,583	12,781,758	2,672,048	(4,972,208)		
118	DENALI BOROUGH SD	1,504,000	0.0516%	4,458,840	3,929,099	529,741	103,058	(196,443)		
120	CITY AND BOROUGH OF SITKA	11,070,000	0.3799%	32,818,723	28,919,634	3,899,090	822,509	(1,499,982)		
121	CHUGACH SD	620,000	0.0213%	1,838,086	1,619,708	218,377	53,953	(89,401)		
122	KETCHIKAN GATEWAY BOROUGH	5,910,000	0.2028%	17,521,107	15,439,479	2,081,628	448,054	(775,045)		
123	CITY OF SOLDOTNA	4,467,000	0.1533%	13,243,111	11,669,738	1,573,372	359,542	(565,640)		
124	IDITAROD AREA SD	1,345,000	0.0462%	3,987,460	3,513,722	473,738	202,496	(190,077)		
125	KUSPUK SD	1,892,000	0.0649%	5,609,126	4,942,723	666,403	158,775	(212,526)		
126	CITY AND BOROUGH OF JUNEAU	39,191,000	1.3450%	116,187,768	102,383,864	13,803,904	3,177,157	(4,926,695)		
128	CITY OF KODIAK	7,380,000	0.2533%	21,879,149	19,279,756	2,599,393	631,356	(968,220)		
129	CITY OF FAIRBANKS	8,765,000	0.3008%	25,985,195	22,897,976	3,087,219	677,634	(1,213,270)		
131	CITY OF WASILLA	7,963,000	0.2733%	23,607,542	20,802,804	2,804,738	720,380	(989,004)		
133	SITKA BOROUGH SD	3,117,000	0.1070%	9,240,828	8,142,954	1,097,874	264,160	(444,109)		
134	CITY OF PALMER	4,136,000	0.1419%	12,261,810	10,805,023	1,456,787	272,484	(548,327)		
135	CITY AND BOROUGH OF WRANGELL	3,241,000	0.1112%	9,608,445	8,466,896	1,141,549	264,824	(407,780)		
136	CITY OF BETHEL	6,168,000	0.2117%	18,285,988	16,113,487	2,172,501	513,836	(821,538)		
137	VALDEZ CITY SD	2,306,000	0.0791%	6,836,493	6,024,271	812,222	149,444	(316,790)		
138	HOONAH CITY SD	649,000	0.0223%	1,924,061	1,695,469	228,592	38,076	(96,865)		
139	CITY OF NOME	3,282,000	0.1126%	9,729,996	8,574,005	1,155,990	232,965	(435,066)		
140	CITY OF KOTZEBUE	4,848,000	0.1664%	14,372,644	12,665,075	1,707,569	452,193	(662,365)		
141	GALENA CITY SD	4,452,000	0.1528%	13,198,641	11,630,552	1,568,089	447,232	(572,344)		
143	CITY OF PETERSBURG	5,324,000	0.1827%	15,783,820	13,908,594	1,875,226	450,545	(681,009)		
144	BRISTOL BAY BOROUGH	2,610,000	0.0896%	7,737,748	6,818,450	919,298	215,165	(363,163)		
145	NORTH SLOPE BOROUGH	79,942,000	2.7436%	237,000,397	208,843,124	28,157,273	6,342,302	(9,732,962)		
146	WRANGELL PUBLIC SD	1,008,000	0.0346%	2,988,372	2,633,333	355,039	92,935	(125,859)		
148	CITY OF CORDOVA	3,767,000	0.1293%	11,167,853	9,841,035	1,326,818	278,440	(457,890)		
149	NOME CITY SD	1,798,000	0.0617%	5,330,448	4,697,155	633,294	116,769	(231,115)		
151	CITY OF KING COVE	1,099,000	0.0377%	3,258,155	2,871,064	387,091	62,193	(125,136)		
152	ALASKA HOUSING FINANCE CORPORATION	20,821,000	0.7146%	61,727,068	54,393,469	7,333,599	1,426,520	(2,757,026)		
153	LOWER YUKON SD	7,617,000	0.2614%	22,581,772	19,898,903	2,682,869	596,073	(996,074)		
154	NORTHWEST ARCTIC BOROUGH SD	8,661,000	0.2972%	25,676,871	22,626,283	3,050,588	842,699	(1,169,178)		
155	SOUTHEAST ISLAND SD	887,000	0.0304%	2,629,648	2,317,228	312,420	64,597	(157,349)		
156	PRIBILOF SD	418,000	0.0143%	1,239,226	1,091,997	147,228	53,111	(57,279)		
157	LOWER KUSKOKWIM SD	19,841,000	0.6809%	58,821,707	51,833,284	6,988,422	1,316,363	(2,502,148)		
158	KODIAK ISLAND BOROUGH SD	7,881,000	0.2705%	23,364,441	20,588,585	2,775,856	558,509	(957,659)		
159	YUKON FLATS SD	1,173,000	0.0403%	3,477,540	3,064,384	413,156	85,912	(165,221)		
160	YUKON / KOYUKUK SD	2,683,000	0.0921%	7,954,168	7,009,158	945,010	219,729	(332,545)		
161	NORTH SLOPE BOROUGH SD	14,285,000	0.4903%	42,350,087	37,318,606	5,031,481	1,172,535	(1,714,680)		
162	ALEUTIAN REGION SD	94,000	0.0032%	278,678	245,569	33,109	5,023	(12,488)		
163	CORDOVA COMMUNITY MEDICAL CENTER	3,033,000	0.1041%	8,991,797	7,923,509	1,068,287	314,689	(470,684)		
164	LAKE AND PENINSULA BOROUGH SD	2,231,000	0.0766%	6,614,144	5,828,338	785,806	204,417	(285,322)		
165	SITKA COMMUNITY HOSPITAL	9,769,000	0.3353%	28,961,708	25,520,859	3,440,850	522,011	(1,413,558)		
166	TANANA SD	95,000	0.0033%	281,642	248,181	33,461	5,076	(25,596)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,534,000	0.0526%	4,547,780	4,007,472	540,307	117,290	(179,915)		
168	HYDABURG CITY SD	241,000	0.0083%	714,482	629,596	84,885	12,878	(53,554)		
169	CITY OF TANANA	78,000	0.0027%	231,243	203,770	27,473	5,812	(10,479)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,412,000	0.0485%	4,186,092	3,688,755	497,336	100,049	(181,805)		
171	CITY OF BARROW	1,602,000	0.0550%	4,749,376	4,185,118	564,258	166,405	(203,059)		
172	CITY OF SAINT PAUL	1,078,000	0.0370%	3,195,897	2,816,203	379,695	57,603	(194,808)		
173	MUNICIPALITY OF ANCHORAGE	211,809,000	7.2693%	627,940,470	553,336,834	74,603,636	16,694,011	(26,071,231)		
174	KODIAK ISLAND BOROUGH	3,459,000	0.1187%	10,254,739	9,036,406	1,218,333	267,899	(448,637)		
175	NOME JOINT UTILITY SYSTEM	636,000	0.0218%	1,885,520	1,661,507	224,013	33,985	(98,977)		
176	CITY OF SAND POINT	1,352,000	0.0464%	4,008,213	3,532,009	476,203	147,045	(179,992)		

State of Alaska Public Employees' Retirement System
 Schedule A - 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
177	KETCHIKAN GATEWAY BOROUGH SD	6,932,000	0.2379%	20,550,984	18,109,386	2,441,598	652,600	(904,374)		
178	CITY OF DILLINGHAM	2,859,000	0.0981%	8,475,947	7,468,946	1,007,001	179,351	(347,130)		
179	CITY OF UNALASKA	11,137,000	0.3822%	33,017,355	29,094,667	3,922,688	807,445	(1,486,104)		
180	KENAI PENINSULA BOROUGH	21,153,000	0.7260%	62,711,333	55,260,797	7,450,537	1,606,866	(2,847,210)		
181	CITY OF KETCHIKAN	9,371,000	0.3216%	27,781,776	24,481,110	3,300,666	696,289	(1,195,568)		
182	CITY OF SEWARD	5,437,000	0.1866%	16,118,826	14,203,799	1,915,027	520,668	(751,787)		
183	CITY OF FORT YUKON	483,000	0.0166%	1,431,928	1,261,805	170,123	110,129	(69,258)		
184	BRISTOL BAY BOROUGH SD	464,000	0.0159%	1,375,600	1,212,169	163,431	53,533	(71,710)		
185	CORDOVA CITY SD	1,012,000	0.0347%	3,000,230	2,643,782	356,448	125,487	(151,008)		
186	CITY OF CRAIG	1,710,000	0.0587%	5,069,559	4,467,261	602,298	100,428	(209,795)		
187	PETERSBURG MEDICAL CENTER	6,796,000	0.2332%	20,147,791	17,754,095	2,393,696	621,907	(853,801)		
189	HAINES BOROUGH	2,733,000	0.0938%	8,102,400	7,139,780	962,621	266,276	(344,975)		
190	KENAI PENINSULA BOROUGH SD	20,340,000	0.6981%	60,301,069	53,136,888	7,164,181	1,505,646	(2,725,564)		
191	CITY OF NORTH POLE	2,800,000	0.0961%	8,301,032	7,314,813	986,220	195,121	(341,444)		
192	CITY OF GALENA	1,077,000	0.0370%	3,192,933	2,813,590	379,342	98,249	(135,548)		
193	CITY OF NENANA	-	0.0000%	-	-	-	13,303	-		
195	YUPIIT SD	2,048,000	0.0703%	6,071,612	5,350,263	721,349	230,787	(261,975)		
196	NENANA CITY SD	1,735,000	0.0595%	5,143,675	4,532,571	611,104	125,338	(204,951)		
198	CITY OF SAXMAN	78,000	0.0027%	231,243	203,770	27,473	5,456	(31,308)		
199	CITY OF HOONAH	1,211,000	0.0416%	3,590,196	3,163,656	426,540	75,188	(166,327)		
200	CITY OF PELICAN	154,000	0.0053%	456,557	402,315	54,242	16,179	(19,434)		
202	CITY OF WHITTIER	1,066,000	0.0366%	3,160,322	2,784,854	375,468	60,776	(134,045)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,225,000	0.0764%	6,596,356	5,812,664	783,692	118,894	(280,829)		
204	CRAIG CITY SD	952,000	0.0327%	2,822,351	2,487,036	335,315	50,871	(126,407)		
205	DILLINGHAM CITY SD	1,221,000	0.0419%	3,619,843	3,189,781	430,062	75,835	(161,102)		
206	CITY OF THORNE BAY	457,000	0.0157%	1,354,847	1,193,882	160,965	24,420	(64,215)		
208	CITY OF AKUTAN	1,068,000	0.0367%	3,166,251	2,790,079	376,172	115,113	(119,967)		
209	UNALASKA CITY SD	1,108,000	0.0380%	3,284,837	2,894,576	390,261	80,247	(140,353)		
211	KASHUNAMIUT SD	1,515,000	0.0520%	4,491,451	3,957,836	533,615	80,955	(228,765)		
215	CITY OF HOMER	6,658,000	0.2285%	19,738,669	17,393,579	2,345,089	495,421	(856,947)		
218	SPECIAL EDUCATION SERVICE AGENCY	276,000	0.0095%	818,245	721,032	97,213	14,748	(41,830)		
219	BARTLETT REGIONAL HOSPITAL	35,347,000	1.2131%	104,791,637	92,341,671	12,449,965	3,188,373	(4,438,673)		
220	NORTHWEST ARCTIC BOROUGH	2,095,000	0.0719%	6,210,951	5,473,047	737,904	164,833	(337,045)		
221	SAINT MARY'S SD	752,000	0.0258%	2,229,420	1,964,550	264,870	49,868	(102,628)		
223	BRISTOL BAY RHA	1,419,000	0.0487%	4,206,845	3,707,043	499,802	75,825	(243,799)		
224	COPPER RIVER BASIN RHA	598,000	0.0205%	1,772,863	1,562,235	210,628	31,954	(86,612)		
225	SKAGWAY CITY SD	247,000	0.0085%	732,270	645,271	86,999	13,199	(40,516)		
227	CITY OF KLAWOCK	744,000	0.0255%	2,205,703	1,943,650	262,053	40,357	(114,203)		
228	PETERSBURG CITY SD	1,131,000	0.0388%	3,353,024	2,954,662	398,362	66,918	(156,352)		
230	ALEUTIANS EAST BOROUGH	851,000	0.0292%	2,522,921	2,223,181	299,740	49,424	(106,331)		
235	CITY OF HUSLIA	160,000	0.0055%	474,345	417,989	56,355	14,834	(20,718)		
237	CITY OF KALTAG	29,000	0.0010%	85,975	75,761	10,214	1,650	(5,151)		
240	HAINES BOROUGH SD	841,000	0.0289%	2,493,274	2,197,056	296,218	44,939	(113,561)		
242	CITY OF ELIM	-	0.0003%	27,431	24,172	3,259	749	(1,214)		
243	CITY OF ATKA	132,000	0.0045%	391,334	344,841	46,493	7,053	(36,476)		
244	ALEUTIANS EAST BOROUGH SD	870,000	0.0299%	2,579,249	2,272,817	306,433	51,447	(101,487)		
246	DELTA/GREELY SD	1,977,000	0.0679%	5,861,122	5,164,780	696,341	105,642	(240,568)		
247	LAKE AND PENINSULA BOROUGH	245,000	0.0084%	726,340	640,046	86,294	27,829	(35,198)		
248	CITY AND BOROUGH OF YAKUTAT	848,000	0.0291%	2,514,027	2,215,343	298,684	54,548	(102,145)		
249	CITY OF UNALAKLEET	387,000	0.0133%	1,147,321	1,011,012	136,310	52,411	(71,241)		
251	KLAWOCK CITY SD	574,000	0.0197%	1,701,712	1,499,537	202,175	36,121	(83,847)		
254	CITY OF MEKORYUK	-	0.0000%	-	-	-	307	-		
255	ALASKA GATEWAY SD	1,856,000	0.0637%	5,502,398	4,848,676	653,723	160,222	(223,574)		
257	PELICAN CITY SD	94,000	0.0032%	278,678	245,569	33,109	9,212	(11,507)		
258	DENALI BOROUGH	443,000	0.0152%	1,313,342	1,157,308	156,034	23,672	(60,726)		
259	CITY OF ALLAKAKET	-	0.0000%	-	-	-	-	-		
260	CITY OF KACHEMAK	59,000	0.0020%	174,915	154,134	20,781	11,597	(7,676)		
262	COOK INLET HOUSING AUTHORITY	8,522,000	0.2925%	25,264,784	22,263,155	3,001,630	556,168	(992,219)		
263	INTERIOR RHA	1,127,000	0.0387%	3,341,165	2,944,212	396,953	90,499	(176,407)		
264	YAKUTAT SD	223,000	0.0077%	661,118	582,573	78,545	14,165	(30,143)		
265	KAKE CITY SD	513,000	0.0176%	1,520,868	1,340,178	180,690	27,412	(65,053)		
267	ALEUTIAN HOUSING AUTHORITY	1,008,000	0.0346%	2,988,372	2,633,333	355,039	53,863	(165,824)		
270	BERING STRAITS RHA	1,473,000	0.0506%	4,366,936	3,848,114	518,822	140,280	(230,940)		
271	CITY OF EGEKIK	229,000	0.0079%	678,906	598,247	80,659	38,338	(26,094)		
275	ILISAGVIK COLLEGE	5,787,000	0.1986%	17,156,455	15,118,150	2,038,305	515,433	(771,417)		
276	NORTH PACIFIC RIM HA	1,481,000	0.0508%	4,390,653	3,869,013	521,640	96,573	(187,493)		
278	SAXMAN SEAPORT	41,000	0.0014%	121,551	107,110	14,441	2,191	(6,105)		
279	TLINGIT-HAIDA RHA	3,023,000	0.1037%	8,962,150	7,897,385	1,064,765	161,536	(395,294)		

State of Alaska Public Employees' Retirement System
 Schedule A - 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
280	CITY OF TOKSOOK BAY	22,000	0.0008%	65,222	57,474	7,749	3,078	(3,414)		
281	BARANOF ISLAND HA	727,000	0.0250%	2,155,304	1,899,239	256,065	49,991	(88,504)		
282	CITY OF DELTA JUNCTION	371,000	0.0127%	1,099,887	969,213	130,674	22,052	(56,450)		
283	CITY OF ANDERSON	27,000	0.0009%	80,046	70,536	9,510	1,443	(4,481)		
284	INTER-ISLAND FERRY AUTHORITY	1,148,000	0.0394%	3,403,423	2,999,073	404,350	69,787	(161,998)		
286	CITY OF SELDOVIA	216,000	0.0074%	640,365	564,286	76,080	38,530	(26,624)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,004,000	0.0345%	2,976,513	2,622,883	353,630	68,631	(127,769)		
290	CITY OF UPPER KALSKAG	32,000	0.0011%	94,869	83,598	11,271	1,962	(4,060)		
291	CITY OF SHAKTOOLIK	49,000	0.0017%	145,268	128,009	17,259	6,549	(6,636)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,172,000	0.0402%	3,474,575	3,061,772	412,803	92,127	(180,338)		
296	MUNICIPALITY OF SKAGWAY	3,879,000	0.1331%	11,499,894	10,133,628	1,366,266	258,515	(505,953)		
297	CITY OF NULATO	173,000	0.0059%	512,885	451,951	60,934	10,027	(21,826)		
298	CITY OF ANIAK	159,000	0.0055%	471,380	415,377	56,003	19,781	(31,362)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,380,000	0.0817%	7,055,877	6,217,591	838,287	127,177	(408,043)		
Subtotal		2,586,424,000	88.76620%	7,667,880,555	6,756,883,736	910,996,819	166,936,911	(320,344,817)		
Nonemployer:										
999	STATE OF ALASKA	327,326,000	11.2338%	970,408,445	855,117,264	115,291,181	38,830,602	(57,022,923)		
Total		2,913,750,000	100.00000%	8,638,289,000	7,612,001,000	1,026,288,000	205,767,513	(377,367,740)	88.12%	1,159,599,000

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 A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability as % of Covered Payroll	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 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 BARRROW		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

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

Employer Number	Employer Name	Net OPEB Liability as % of Covered Payroll	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 Trend	Net OPEB Liability 1% Increase Trend
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
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

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

Employer Number	Employer Name	Net OPEB Liability as % of Covered Payroll	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 Trend	Net OPEB Liability 1% Increase Trend
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
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 AUTHORITY		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
Subtotal			1,844,312,122	128,687,905	17,684,002	1,987,079,234
Nonemployer:						
999	STATE OF ALASKA		233,406,878	16,286,095	2,237,998	251,474,766
Total		88.50%	2,077,719,000	144,974,000	19,922,000	2,238,554,000

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

*Same as FY17 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 6/30/2019

Employer Number	Employer Name	FY2019 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)	1,381,112,000	50.2823%	3,980,384,097	3,905,775,201	74,608,896	100,181,939	(85,436,984)			
102	SOUTHWEST REGION SD	2,929,000	0.1066%	8,441,419	8,283,192	158,227	273,649	(175,612)			
103	ANNETTE ISLAND SD	1,223,000	0.0445%	3,524,703	3,458,636	66,068	107,481	(73,326)			
104	BERING STRAIT SD	7,594,000	0.2765%	21,886,014	21,475,780	410,235	646,297	(617,357)			
105	CHATHAM SD	681,000	0.0248%	1,962,652	1,925,863	36,788	55,569	(50,210)			
106	ALASKA MUNICIPAL LEAGUE	97,000	0.0035%	279,555	274,315	5,240	9,871	(36,135)			
107	CITY OF VALDEZ	7,331,000	0.2669%	21,128,045	20,732,017	396,027	604,690	(514,155)			
108	JUNEAU BOROUGH SD	12,258,000	0.4463%	35,327,727	34,665,539	662,188	1,024,352	(816,758)			
109	MATANUSKA-SUSITNA BOROUGH	21,342,000	0.7770%	61,507,942	60,355,029	1,152,914	1,683,957	(1,311,953)			
110	MATANUSKA-SUSITNA BOROUGH SD	28,703,000	1.0450%	82,722,447	81,171,886	1,550,562	2,211,908	(2,181,678)			
111	ANCHORAGE SD	89,538,000	3.2598%	258,049,768	253,212,846	4,836,922	7,233,526	(6,797,555)			
112	COPPER RIVER SD	1,100,000	0.0400%	3,170,215	3,110,792	59,423	104,707	(69,698)			
113	UNIVERSITY OF ALASKA	103,194,000	3.7570%	297,406,551	291,831,920	5,574,631	9,181,130	(6,187,117)			
115	CITY OF KENAI	6,309,000	0.2297%	18,182,626	17,841,808	340,818	480,272	(472,600)			
116	FAIRBANKS NORTH STAR BOROUGH	21,589,000	0.7860%	62,219,800	61,053,543	1,166,257	1,709,101	(1,674,009)			
117	FAIRBANKS NORTH STAR BOROUGH SD	31,772,000	1.1567%	91,567,348	89,850,997	1,716,352	2,521,875	(2,235,376)			
118	DENALI BOROUGH SD	1,142,000	0.0416%	3,291,260	3,229,568	61,692	81,864	(142,407)			
120	CITY AND BOROUGH OF SITKA	9,103,000	0.3314%	26,234,973	25,743,221	491,752	729,538	(720,138)			
121	CHUGACH SD	518,000	0.0189%	1,492,883	1,464,900	27,983	44,074	(43,707)			
122	KETCHIKAN GATEWAY BOROUGH	4,990,000	0.1817%	14,381,250	14,111,686	269,564	401,790	(378,788)			
123	CITY OF SOLDOTNA	3,552,000	0.1293%	10,236,914	10,045,031	191,882	294,906	(305,443)			
124	IDITAROD AREA SD	1,014,000	0.0369%	2,922,362	2,867,585	54,777	116,230	(109,111)			
125	KUSKUP SD	1,738,000	0.0633%	5,008,940	4,915,052	93,888	143,575	(109,814)			
126	CITY AND BOROUGH OF JUNEAU	33,708,000	1.2272%	97,146,927	95,325,991	1,820,936	2,777,337	(2,392,868)			
128	CITY OF KODIAK	6,305,000	0.2295%	18,171,098	17,830,496	340,602	530,973	(446,450)			
129	CITY OF FAIRBANKS	7,539,000	0.2745%	21,727,503	21,320,240	407,263	610,188	(512,002)			
131	CITY OF WASILLA	6,586,000	0.2398%	18,980,944	18,625,163	355,782	570,407	(514,278)			
133	SITKA BOROUGH SD	2,684,000	0.0977%	7,735,326	7,590,333	144,992	224,935	(207,024)			
134	CITY OF PALMER	3,448,000	0.1255%	9,937,184	9,750,920	186,264	264,327	(262,659)			
135	CITY AND BOROUGH OF WRANGELL	2,929,000	0.1066%	8,441,419	8,283,192	158,227	246,812	(175,612)			
136	CITY OF BETHEL	5,011,000	0.1824%	14,441,772	14,171,073	270,699	420,627	(403,416)			
137	VALDEZ CITY SD	1,765,000	0.0643%	5,086,755	4,991,408	95,347	135,264	(179,204)			
138	HOONAH CITY SD	579,000	0.0211%	1,668,686	1,637,408	31,278	42,637	(35,898)			
139	CITY OF NOME	2,894,000	0.1054%	8,340,548	8,184,212	156,336	226,652	(202,642)			
140	CITY OF KOTZEBUE	3,421,000	0.1245%	9,859,370	9,674,564	184,805	309,613	(411,477)			
141	GALENA CITY SD	3,338,000	0.1215%	9,620,163	9,439,841	180,322	309,063	(349,463)			
143	CITY OF PETERSBURG	4,581,000	0.1668%	13,202,506	12,955,036	247,470	383,739	(338,388)			
144	BRISTOL BAY BOROUGH	2,830,000	0.1030%	8,156,100	8,003,220	152,879	313,204	(169,676)			
145	NORTH SLOPE BOROUGH	70,289,000	2.5590%	202,573,881	198,776,807	3,797,074	5,728,832	(4,751,602)			
146	WRANGELL PUBLIC SD	840,000	0.0306%	2,420,892	2,375,514	45,378	73,239	(73,174)			
148	CITY OF CORDOVA	3,098,000	0.1128%	8,928,479	8,761,123	167,357	247,795	(262,183)			
149	NOME CITY SD	1,238,000	0.0451%	3,567,933	3,501,055	66,878	95,643	(151,144)			
151	CITY OF KING COVE	928,000	0.0338%	2,674,509	2,624,378	50,131	67,679	(72,267)			
152	ALASKA HOUSING FINANCE CORPORATION	18,041,000	0.6568%	51,994,414	51,019,823	974,591	1,397,910	(1,254,721)			
153	LOWER YUKON SD	6,734,000	0.2452%	19,407,482	19,043,706	363,777	545,743	(439,851)			
154	NORTHWEST ARCTIC BOROUGH SD	7,336,000	0.2671%	21,142,455	20,746,157	396,297	652,510	(559,497)			
155	SOUTHEAST ISLAND SD	912,000	0.0332%	2,628,397	2,579,130	49,267	81,687	(73,918)			
156	PRIIBLOF SD	293,000	0.0107%	844,430	828,602	15,828	31,262	(30,877)			
157	LOWER KUSKOKWIM SD	17,384,000	0.6329%	50,100,931	49,161,832	939,099	1,331,550	(1,192,472)			
158	KODIAK ISLAND BOROUGH SD	6,149,000	0.2239%	17,721,504	17,389,330	332,174	486,584	(605,819)			
159	YUKON FLATS SD	1,205,000	0.0439%	3,472,827	3,407,732	65,095	110,790	(72,247)			
160	YUKON / KOYUKUK SD	2,391,000	0.0870%	6,890,895	6,761,731	129,164	196,852	(169,602)			
161	NORTH SLOPE BOROUGH SD	12,824,000	0.4669%	36,958,947	36,266,183	692,764	1,055,688	(839,017)			
162	ALEUTIAN REGION SD	-	0.0032%	255,378	250,591	4,787	6,352	(7,245)			
163	CORDOVA COMMUNITY MEDICAL CENTER	2,992,000	0.1089%	8,622,986	8,461,355	161,630	265,353	(214,883)			
164	LAKE AND PENINSULA BOROUGH SD	1,754,000	0.0639%	5,055,053	4,960,300	94,753	154,136	(168,435)			
165	SITKA COMMUNITY HOSPITAL	9,535,000	0.3471%	27,480,003	26,964,914	515,089	781,554	(695,332)			
166	TANANA SD	164,000	0.0060%	472,650	463,791	8,859	25,581	(13,464)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,486,000	0.0541%	4,282,673	4,202,398	80,275	134,404	(89,095)			
168	HYDABURG CITY SD	281,000	0.0102%	809,846	794,666	15,180	27,466	(23,518)			
169	CITY OF TANANA	8,000	0.0003%	23,056	22,624	432	573	(14,546)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,363,000	0.0496%	3,928,185	3,854,555	73,630	127,514	(81,720)			
171	CITY OF BARROW	1,495,000	0.0544%	4,308,611	4,227,850	80,761	136,291	(89,634)			
172	CITY OF SAINT PAUL	1,225,000	0.0446%	3,530,467	3,464,292	66,176	138,399	(90,650)			
173	MUNICIPALITY OF ANCHORAGE	177,556,000	6.4643%	511,718,875	502,127,142	9,591,733	14,520,011	(13,058,239)			
174	KODIAK ISLAND BOROUGH	3,080,000	0.1121%	8,876,603	8,710,219	166,384	248,477	(205,456)			
175	NOME JOINT UTILITY SYSTEM	847,000	0.0308%	2,441,066	2,395,310	45,756	124,681	(57,216)			
176	CITY OF SAND POINT	1,057,000	0.0385%	3,046,289	2,989,189	57,100	100,704	(102,759)			
177	KETCHIKAN GATEWAY BOROUGH SD	6,286,000	0.2289%	18,116,340	17,776,765	339,575	544,672	(412,644)			
178	CITY OF DILLINGHAM	2,304,000	0.0839%	6,640,160	6,515,696	124,464	174,021	(198,321)			

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

Employer Number	Employer Name	FY2019 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
179	CITY OF UNALASKA	9,926,000	0.3614%	28,606,871	28,070,659	536,211	782,320	(637,191)			
180	KENAI PENINSULA BOROUGH	17,846,000	0.6497%	51,432,422	50,468,365	964,057	1,438,133	(1,355,644)			
181	CITY OF KETCHIKAN	8,365,000	0.3045%	24,108,047	23,656,162	451,885	664,824	(525,574)			
182	CITY OF SEWARD	4,310,000	0.1569%	12,421,480	12,188,650	232,830	385,674	(397,678)			
183	CITY OF FORT YUKON	441,000	0.0161%	1,270,968	1,247,145	23,823	59,720	(31,924)			
184	BRISTOL BAY BOROUGH SD	498,000	0.0181%	1,435,243	1,408,341	26,902	62,789	(29,858)			
185	CORDOVA CITY SD	878,000	0.0320%	2,530,408	2,482,978	47,430	86,743	(61,856)			
186	CITY OF CRAIG	1,504,000	0.0548%	4,334,549	4,253,302	81,247	110,832	(104,585)			
187	PETERSBURG MEDICAL CENTER	5,656,000	0.2059%	16,300,671	15,995,129	305,542	491,702	(454,616)			
189	HAINES BOROUGH	2,365,000	0.0861%	6,815,963	6,688,204	127,759	209,613	(178,455)			
190	KENAI PENINSULA BOROUGH SD	18,304,000	0.6664%	52,752,384	51,763,586	988,798	1,451,706	(1,177,449)			
191	CITY OF NORTH POLE	2,666,000	0.0971%	7,683,449	7,539,430	144,020	223,690	(159,843)			
192	CITY OF GALENA	888,000	0.0323%	2,559,228	2,511,258	47,971	77,222	(74,941)			
193	CITY OF NENANA	-	0.0000%	-	-	-	4,287	-			
195	YUPIIT SD	1,457,000	0.0530%	4,199,094	4,120,386	78,708	144,895	(175,873)			
196	NENANA CITY SD	1,524,000	0.0555%	4,392,189	4,309,861	82,328	120,123	(110,359)			
198	CITY OF SAXMAN	37,000	0.0013%	106,635	104,636	1,999	3,082	(6,184)			
199	CITY OF HOONAH	874,000	0.0318%	2,518,880	2,471,666	47,214	66,145	(104,190)			
200	CITY OF PELICAN	41,000	0.0015%	118,163	115,948	2,215	5,589	(23,176)			
202	CITY OF WHITTIER	858,000	0.0312%	2,472,768	2,426,418	46,350	62,777	(72,067)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,801,000	0.0656%	5,190,507	5,093,216	97,292	129,104	(163,751)			
204	CRAIG CITY SD	858,000	0.0312%	2,472,768	2,426,418	46,350	61,505	(55,243)			
205	DILLINGHAM CITY SD	1,162,000	0.0423%	3,348,900	3,286,128	62,772	95,251	(69,669)			
206	CITY OF THORNE BAY	376,000	0.0137%	1,083,637	1,063,325	20,312	26,953	(34,724)			
208	CITY OF AKUTAN	870,000	0.0317%	2,507,352	2,460,354	46,998	72,663	(76,264)			
209	UNALASKA CITY SD	1,047,000	0.0381%	3,017,469	2,960,909	56,560	93,438	(62,774)			
211	KASHUNAMIUT SD	1,366,000	0.0497%	3,936,831	3,863,039	73,793	97,921	(96,193)			
215	CITY OF HOMER	5,853,000	0.2131%	16,868,428	16,552,244	316,184	466,120	(396,641)			
218	SPECIAL EDUCATION SERVICE AGENCY	195,000	0.0071%	561,993	551,459	10,534	13,979	(22,524)			
219	BARTLETT REGIONAL HOSPITAL	31,683,000	1.1535%	91,310,849	89,599,305	1,711,544	2,704,382	(2,018,809)			
220	NORTHWEST ARCTIC BOROUGH	2,096,000	0.0763%	6,040,701	5,927,474	113,228	215,929	(125,668)			
221	SAINT MARY'S SD	647,000	0.0236%	1,864,663	1,829,712	34,952	49,608	(44,138)			
223	BRISTOL BAY RHA	1,055,000	0.0384%	3,040,525	2,983,533	56,992	75,627	(124,960)			
224	COPPER RIVER BASIN RHA	529,000	0.0193%	1,524,585	1,496,008	28,577	37,921	(36,851)			
225	SKAGWAY CITY SD	272,000	0.0099%	783,908	769,214	14,694	29,812	(18,769)			
227	CITY OF KLAWOCK	632,000	0.0230%	1,821,433	1,787,292	34,141	45,505	(49,726)			
228	PETERSBURG CITY SD	885,000	0.0322%	2,550,582	2,502,774	47,808	65,602	(85,102)			
230	ALEUTIANS EAST BOROUGH	810,000	0.0295%	2,334,431	2,290,674	43,757	74,213	(48,564)			
235	CITY OF HUSLIA	165,000	0.0060%	475,532	466,619	8,913	17,511	(9,893)			
237	CITY OF KALTAG	40,000	0.0015%	115,281	113,120	2,161	6,309	(2,398)			
240	HAINES BOROUGH SD	809,000	0.0295%	2,331,549	2,287,846	43,703	63,957	(49,710)			
242	CITY OF ELIM	-	0.0003%	25,137	24,666	471	625	(766)			
243	CITY OF ATKA	165,000	0.0060%	475,532	466,619	8,913	17,565	(16,102)			
244	ALEUTIANS EAST BOROUGH SD	645,000	0.0235%	1,858,899	1,824,056	34,843	47,889	(66,132)			
246	DELTA/GREELY SD	1,647,000	0.0600%	4,746,677	4,657,705	88,972	118,065	(133,570)			
247	LAKE AND PENINSULA BOROUGH	402,000	0.0146%	1,158,570	1,136,853	21,716	72,474	(24,102)			
248	CITY AND BOROUGH OF YAKUTAT	759,000	0.0276%	2,187,449	2,146,447	41,002	58,305	(45,507)			
249	CITY OF UNALAKLEET	132,000	0.0048%	380,426	373,295	7,131	20,040	(54,081)			
251	KLAWOCK CITY SD	487,000	0.0177%	1,403,541	1,377,233	26,308	36,727	(35,822)			
254	CITY OF MEKORYUK	-	0.0000%	-	-	-	-	-			
255	ALASKA GATEWAY SD	1,775,000	0.0646%	5,115,575	5,019,688	95,887	154,278	(106,422)			
257	PELICAN CITY SD	78,000	0.0028%	224,797	220,583	4,214	6,988	(5,181)			
258	DENALI BOROUGH	396,000	0.0144%	1,141,278	1,119,885	21,392	28,387	(26,547)			
259	CITY OF ALLAKAKET	-	0.0000%	-	-	-	-	-			
260	CITY OF KACHEMAK	18,000	0.0007%	51,876	50,904	972	4,105	(8,588)			
262	COOK INLET HOUSING AUTHORITY	8,377,000	0.3050%	24,142,631	23,690,098	452,533	756,137	(502,253)			
263	INTERIOR RHA	1,023,000	0.0372%	2,948,300	2,893,037	55,263	83,426	(62,019)			
264	YAKUTAT SD	189,000	0.0069%	544,701	534,491	10,210	14,298	(13,485)			
265	KAKE CITY SD	527,000	0.0192%	1,518,821	1,490,352	28,469	50,831	(32,797)			
267	ALEUTIAN HOUSING AUTHORITY	803,000	0.0292%	2,314,257	2,270,878	43,379	57,563	(79,275)			
270	BERING STRAITS RHA	1,338,000	0.0487%	3,856,135	3,783,855	72,280	118,276	(80,221)			
271	CITY OF EGEKIK	95,000	0.0035%	273,791	268,659	5,132	15,510	(30,370)			
275	ILISAGVIK COLLEGE	5,960,000	0.2170%	17,176,803	16,854,839	321,964	621,383	(357,339)			
276	NORTH PACIFIC RIM HA	1,041,000	0.0379%	3,000,177	2,943,941	56,236	80,435	(122,280)			
278	SAXMAN SEAPORT	78,000	0.0028%	224,797	220,583	4,214	13,859	(5,007)			
279	TLINGIT-HAIDA RHA	2,565,000	0.0934%	7,392,366	7,253,802	138,564	183,871	(200,384)			
280	CITY OF TOKSOOK BAY	18,000	0.0007%	51,876	50,904	972	1,925	(1,835)			
281	BARANOF ISLAND HA	582,000	0.0212%	1,677,332	1,645,892	31,440	41,720	(56,022)			
282	CITY OF DELTA JUNCTION	287,000	0.0104%	827,138	811,634	15,504	20,574	(33,222)			
283	CITY OF ANDERSON	14,000	0.0005%	40,348	39,592	756	1,004	(3,327)			

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

Employer Number	Employer Name	FY2019 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
284	INTER-ISLAND FERRY AUTHORITY	1,065,000	0.0388%	3,069,345	3,011,813	57,532	82,850	(63,853)			
286	CITY OF SELDOVIA	87,000	0.0032%	250,735	246,035	4,700	15,233	(29,382)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	885,000	0.0322%	2,550,582	2,502,774	47,808	68,435	(57,767)			
290	CITY OF UPPER KALSKAG	28,000	0.0010%	80,696	79,184	1,513	2,091	(2,219)			
291	CITY OF SHAKTOOLIK	29,000	0.0011%	83,578	82,012	1,567	3,389	(5,464)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	890,000	0.0324%	2,564,992	2,516,914	48,079	73,633	(82,543)			
296	MUNICIPALITY OF SKAGWAY	3,506,000	0.1276%	10,104,341	9,914,944	189,397	268,406	(240,384)			
297	CITY OF NULATO	117,000	0.0043%	337,196	330,875	6,320	8,648	(17,532)			
298	CITY OF ANIAK	162,000	0.0059%	466,886	458,135	8,751	14,236	(14,213)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,827,000	0.1029%	8,147,454	7,994,736	152,717	337,089	(173,559)			
Subtotal		2,358,128,000	85.856%	6,796,438,387	6,669,044,962	127,393,425	181,217,479	(155,095,948)			
Nonemployer:											
999	STATE OF ALASKA	388,490,000	14.14380%	1,119,633,613	1,098,647,038	20,986,575	36,137,383	(30,043,992)			
Total		2,746,618,000	100.00000%	7,916,072,000	7,767,692,000	148,380,000	217,354,862	(185,139,940)	98.13%	1,049,152,000	14.14%

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

*Same as FY18 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.99968% based on present value of future contributions.

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

Employer Number	Employer Name	Net	Net	Net	Net
		OPEB Liability	OPEB Liability	OPEB Liability	OPEB Liability
		1% Decrease Discount Rate	1% Increase Discount Rate	1% Decrease Trend	1% Increase Trend
		(6.38% Discount Rate)	(8.38% Discount Rate)		
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	600,134,993	(357,693,793)	(408,254,670)	663,884,418
102	SOUTHWEST REGION SD	1,272,739	(758,581)	(865,808)	1,407,936
103	ANNETTE ISLAND SD	531,431	(316,744)	(361,517)	587,882
104	BERING STRAIT SD	3,299,823	(1,966,768)	(2,244,775)	3,650,347
105	CHATHAM SD	295,915	(176,372)	(201,303)	327,349
106	ALASKA MUNICIPAL LEAGUE	42,149	(25,122)	(28,673)	46,627
107	CITY OF VALDEZ	3,185,542	(1,898,654)	(2,167,033)	3,523,926
108	JUNEAU BOROUGH SD	5,326,472	(3,174,696)	(3,623,447)	5,892,278
109	MATANUSKA-SUSITNA BOROUGH	9,273,745	(5,527,358)	(6,308,664)	10,258,850
110	MATANUSKA-SUSITNA BOROUGH SD	12,472,323	(7,433,782)	(8,484,564)	13,797,197
111	ANCHORAGE SD	38,906,973	(23,189,420)	(26,467,301)	43,039,871
112	COPPER RIVER SD	477,983	(284,889)	(325,158)	528,757
113	UNIVERSITY OF ALASKA	44,840,918	(26,726,184)	(30,503,994)	49,604,151
115	CITY OF KENAI	2,741,452	(1,633,966)	(1,864,931)	3,032,663
116	FAIRBANKS NORTH STAR BOROUGH	9,381,074	(5,591,329)	(6,381,677)	10,377,580
117	FAIRBANKS NORTH STAR BOROUGH SD	13,805,896	(8,228,621)	(9,391,756)	15,272,430
118	DENALI BOROUGH SD	496,234	(295,766)	(337,574)	548,946
120	CITY AND BOROUGH OF SITKA	3,955,529	(2,357,583)	(2,690,833)	4,375,706
121	CHUGACH SD	225,087	(134,157)	(153,120)	248,997
122	KETCHIKAN GATEWAY BOROUGH	2,168,306	(1,292,359)	(1,475,037)	2,398,635
123	CITY OF SOLDOTNA	1,543,452	(919,931)	(1,049,966)	1,707,405
124	IDITAROD AREA SD	440,614	(262,616)	(299,737)	487,418
125	KUSPUK SD	755,214	(450,124)	(513,750)	835,436
126	CITY AND BOROUGH OF JUNEAU	14,647,147	(8,730,025)	(9,964,035)	16,203,042
128	CITY OF KODIAK	2,739,713	(1,632,930)	(1,863,749)	3,030,740
129	CITY OF FAIRBANKS	3,275,924	(1,952,523)	(2,228,517)	3,623,909
131	CITY OF WASILLA	2,861,816	(1,705,706)	(1,946,812)	3,165,813
133	SITKA BOROUGH SD	1,166,279	(695,128)	(793,386)	1,290,167
134	CITY OF PALMER	1,498,260	(892,997)	(1,019,224)	1,657,413
135	CITY AND BOROUGH OF WRANGELL	1,272,739	(758,581)	(865,808)	1,407,936
136	CITY OF BETHEL	2,177,431	(1,297,797)	(1,481,244)	2,408,729
137	VALDEZ CITY SD	766,946	(457,117)	(521,731)	848,415
138	HOONAH CITY SD	251,593	(149,955)	(171,152)	278,319
139	CITY OF NOME	1,257,531	(749,516)	(855,462)	1,391,112
140	CITY OF KOTZEBUE	1,486,528	(886,004)	(1,011,243)	1,644,435
141	GALENA CITY SD	1,450,462	(864,508)	(986,708)	1,604,538
143	CITY OF PETERSBURG	1,990,583	(1,186,432)	(1,354,137)	2,202,033
144	BRISTOL BAY BOROUGH	1,229,721	(732,941)	(836,544)	1,360,348
145	NORTH SLOPE BOROUGH	30,542,699	(18,204,128)	(20,777,325)	33,787,102
146	WRANGELL PUBLIC SD	365,005	(217,551)	(248,303)	403,778
148	CITY OF CORDOVA	1,346,175	(802,350)	(915,764)	1,489,172
149	NOME CITY SD	537,948	(320,629)	(365,951)	595,092
151	CITY OF KING COVE	403,244	(240,342)	(274,315)	446,079
152	ALASKA HOUSING FINANCE CORPORATION	7,839,361	(4,672,433)	(5,332,893)	8,672,098
153	LOWER YUKON SD	2,926,127	(1,744,037)	(1,990,560)	3,236,955
154	NORTHWEST ARCTIC BOROUGH SD	3,187,714	(1,899,948)	(2,168,511)	3,526,330
155	SOUTHEAST ISLAND SD	396,292	(236,199)	(269,586)	438,388
156	PRIBILOF SD	127,317	(75,884)	(86,610)	140,842
157	LOWER KUSKOKWIM SD	7,553,874	(4,502,277)	(5,138,685)	8,356,286
158	KODIAK ISLAND BOROUGH SD	2,671,927	(1,592,528)	(1,817,635)	2,955,753
159	YUKON FLATS SD	523,609	(312,083)	(356,196)	579,229
160	YUKON / KOYUKUK SD	1,038,962	(619,244)	(706,776)	1,149,326
161	NORTH SLOPE BOROUGH SD	5,572,416	(3,321,284)	(3,790,755)	6,164,347
162	ALEUTIAN REGION SD	38,504	(22,949)	(26,193)	42,594
163	CORDOVA COMMUNITY MEDICAL CENTER	1,300,115	(774,897)	(884,431)	1,438,219
164	LAKE AND PENINSULA BOROUGH SD	762,166	(454,268)	(518,480)	843,127
165	SITKA COMMUNITY HOSPITAL	4,143,246	(2,469,467)	(2,818,532)	4,583,363
166	TANANA SD	71,263	(42,474)	(48,478)	78,833
167	SOUTHEAST REGIONAL RESOURCE CENTER	645,712	(384,859)	(439,259)	714,303
168	HYDABURG CITY SD	122,103	(72,776)	(83,063)	135,073
169	CITY OF TANANA	3,476	(2,072)	(2,365)	3,846
170	NORTH PACIFIC FISHERY MGMT COUNCIL	592,265	(353,003)	(402,901)	655,178
171	CITY OF BARROW	649,623	(387,190)	(441,920)	718,629
172	CITY OF SAINT PAUL	532,300	(317,262)	(362,108)	588,843
173	MUNICIPALITY OF ANCHORAGE	77,153,460	(45,985,176)	(52,485,292)	85,349,097
174	KODIAK ISLAND BOROUGH	1,336,353	(797,688)	(910,443)	1,480,520
175	NOME JOINT UTILITY SYSTEM	368,047	(219,364)	(250,372)	407,143
176	CITY OF SAND POINT	459,299	(273,752)	(312,448)	508,088
177	KETCHIKAN GATEWAY BOROUGH SD	2,731,457	(1,628,009)	(1,858,132)	3,021,607
178	CITY OF DILLINGHAM	1,001,158	(596,712)	(681,059)	1,107,506

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

Employer Number	Employer Name	Net	Net	Net	Net
		OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	OPEB Liability 1% Decrease Trend	OPEB Liability 1% Increase Trend
179	CITY OF UNALASKA	4,313,148	(2,570,732)	(2,934,111)	4,771,312
180	KENAI PENINSULA BOROUGH	7,754,627	(4,621,930)	(5,275,251)	8,578,364
181	CITY OF KETCHIKAN	3,634,846	(2,166,449)	(2,472,682)	4,020,958
182	CITY OF SEWARD	1,872,826	(1,116,246)	(1,274,030)	2,071,767
183	CITY OF FORT YUKON	191,628	(114,214)	(130,359)	211,984
184	BRISTOL BAY BOROUGH SD	216,396	(128,977)	(147,208)	239,383
185	CORDOVA CITY SD	381,518	(227,393)	(259,536)	422,044
186	CITY OF CRAIG	653,534	(389,521)	(444,580)	722,955
187	PETERSBURG MEDICAL CENTER	2,457,703	(1,464,846)	(1,671,905)	2,718,773
189	HAINES BOROUGH	1,027,664	(612,511)	(699,091)	1,136,828
190	KENAI PENINSULA BOROUGH SD	7,953,642	(4,740,548)	(5,410,635)	8,798,519
191	CITY OF NORTH POLE	1,158,458	(690,467)	(788,066)	1,281,515
192	CITY OF GALENA	385,863	(229,983)	(262,491)	426,851
193	CITY OF NENANA	-	-	-	-
195	YUPIIT SD	633,111	(377,348)	(430,687)	700,363
196	NENANA CITY SD	662,224	(394,700)	(450,492)	732,569
198	CITY OF SAXMAN	16,078	(9,583)	(10,937)	17,785
199	CITY OF HOONAH	379,779	(226,357)	(258,353)	420,122
200	CITY OF PELICAN	17,816	(10,619)	(12,120)	19,708
202	CITY OF WHITTIER	372,827	(222,213)	(253,624)	412,431
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	782,589	(466,440)	(532,373)	865,720
204	CRAIG CITY SD	372,827	(222,213)	(253,624)	412,431
205	DILLINGHAM CITY SD	504,924	(300,946)	(343,485)	558,560
206	CITY OF THORNE BAY	163,383	(97,380)	(111,145)	180,739
208	CITY OF AKUTAN	378,041	(225,321)	(257,171)	418,199
209	UNALASKA CITY SD	454,953	(271,162)	(309,492)	503,281
211	KASHUNAMIUT SD	593,568	(353,780)	(403,788)	656,620
215	CITY OF HOMER	2,543,306	(1,515,867)	(1,730,138)	2,813,469
218	SPECIAL EDUCATION SERVICE AGENCY	84,733	(50,503)	(57,642)	93,734
219	BARTLETT REGIONAL HOSPITAL	13,767,223	(8,205,571)	(9,365,448)	15,229,648
220	NORTHWEST ARCTIC BOROUGH	910,775	(542,842)	(619,575)	1,007,523
221	SAINT MARY'S SD	281,141	(167,566)	(191,252)	311,005
223	BRISTOL BAY RHA	458,429	(273,234)	(311,856)	507,126
224	COPPER RIVER BASIN RHA	229,867	(137,006)	(156,372)	254,284
225	SKAGWAY CITY SD	118,192	(70,445)	(80,403)	130,747
227	CITY OF KLAWOCK	274,623	(163,681)	(186,818)	303,795
228	PETERSBURG CITY SD	384,559	(229,206)	(261,605)	425,409
230	ALEUTIANS EAST BOROUGH	351,970	(209,782)	(239,435)	389,358
235	CITY OF HUSLIA	71,697	(42,733)	(48,774)	79,314
237	CITY OF KALTAG	17,381	(10,360)	(11,824)	19,228
240	HAINES BOROUGH SD	351,535	(209,523)	(239,139)	388,877
242	CITY OF ELIM	3,790	(2,259)	(2,578)	4,193
243	CITY OF ATKA	71,697	(42,733)	(48,774)	79,314
244	ALEUTIANS EAST BOROUGH SD	280,272	(167,048)	(190,661)	310,044
246	DELTA/GREELY SD	715,671	(426,556)	(486,851)	791,694
247	LAKE AND PENINSULA BOROUGH	174,681	(104,114)	(118,831)	193,237
248	CITY AND BOROUGH OF YAKUTAT	329,808	(196,573)	(224,359)	364,842
249	CITY OF UNALAKLEET	57,358	(34,187)	(39,019)	63,451
251	KLAWOCK CITY SD	211,616	(126,128)	(143,956)	234,095
254	CITY OF MEKORYUK	-	-	-	-
255	ALASKA GATEWAY SD	771,291	(459,707)	(524,687)	853,222
257	PELICAN CITY SD	33,893	(20,201)	(23,057)	37,494
258	DENALI BOROUGH	172,074	(102,560)	(117,057)	190,353
259	CITY OF ALLAKAKET	-	-	-	-
260	CITY OF KACHEMAK	7,822	(4,662)	(5,321)	8,652
262	COOK INLET HOUSING AUTHORITY	3,640,060	(2,169,557)	(2,476,229)	4,026,726
263	INTERIOR RHA	444,524	(264,946)	(302,397)	491,744
264	YAKUTAT SD	82,126	(48,949)	(55,868)	90,850
265	KAKE CITY SD	228,997	(136,488)	(155,780)	253,323
267	ALEUTIAN HOUSING AUTHORITY	348,928	(207,969)	(237,366)	385,993
270	BERING STRAITS RHA	581,402	(346,528)	(395,511)	643,161
271	CITY OF EGEKIK	41,280	(24,604)	(28,082)	45,665
275	ILISAGVIK COLLEGE	2,589,801	(1,543,579)	(1,761,767)	2,864,902
276	NORTH PACIFIC RIM HA	452,346	(269,608)	(307,718)	500,397
278	SAXMAN SEAPORT	33,893	(20,201)	(23,057)	37,494
279	TLINGIT-HAIDA RHA	1,114,570	(664,309)	(758,210)	1,232,966
280	CITY OF TOKSOOK BAY	7,822	(4,662)	(5,321)	8,652
281	BARANOF ISLAND HA	252,897	(150,732)	(172,038)	279,761
282	CITY OF DELTA JUNCTION	124,710	(74,330)	(84,837)	137,958
283	CITY OF ANDERSON	6,083	(3,626)	(4,138)	6,730

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

Employer Number	Employer Name	Net	Net	Net	Net
		OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	OPEB Liability 1% Decrease Trend	OPEB Liability 1% Increase Trend
284	INTER-ISLAND FERRY AUTHORITY	462,775	(275,824)	(314,812)	511,933
286	CITY OF SELDOVIA	37,804	(22,532)	(25,717)	41,820
288	NORTHWEST INUPIAT HOUSING AUTHORITY	384,559	(229,206)	(261,605)	425,409
290	CITY OF UPPER KALSKAG	12,167	(7,252)	(8,277)	13,459
291	CITY OF SHAKTOOLIK	12,601	(7,511)	(8,572)	13,940
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	386,732	(230,501)	(263,083)	427,813
296	MUNICIPALITY OF SKAGWAY	1,523,463	(908,018)	(1,036,368)	1,685,293
297	CITY OF NULATO	50,840	(30,302)	(34,585)	56,241
298	CITY OF ANIAK	70,394	(41,956)	(47,887)	77,872
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,228,417	(732,164)	(835,657)	1,358,906
Subtotal		1,024,720,329	(610,756,089)	(697,087,929)	1,133,571,392
Nonemployer:					
999	STATE OF ALASKA	168,810,671	(100,614,911)	(114,837,071)	186,742,608
Total		1,193,531,000	(711,371,000)	(811,925,000)	1,320,314,000

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

*Same as FY18 for certain employers who have zero present value of future contributions. A

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

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)	74,608,896	50.28231%	-	99,004,593	-	-	1,177,346	100,181,939
102	SOUTHWEST REGION SD	158,227	0.10664%	-	209,964	-	-	63,684	273,649
103	ANNETTE ISLAND SD	66,068	0.04453%	-	87,670	-	-	19,811	107,481
104	BERING STRAIT SD	410,235	0.27648%	-	544,374	-	-	101,923	646,297
105	CHATHAM SD	36,788	0.02479%	-	48,817	-	-	6,752	55,569
106	ALASKA MUNICIPAL LEAGUE	5,240	0.00353%	-	6,953	-	-	2,917	9,871
107	CITY OF VALDEZ	396,027	0.26690%	-	525,521	-	-	79,169	604,690
108	JUNEAU BOROUGH SD	662,188	0.44628%	-	878,711	-	-	145,641	1,024,352
109	MATANUSKA-SUSITNA BOROUGH	1,152,914	0.77700%	-	1,529,895	-	-	154,062	1,683,957
110	MATANUSKA-SUSITNA BOROUGH SD	1,550,562	1.04499%	-	2,057,566	-	-	154,342	2,211,908
111	ANCHORAGE SD	4,836,922	3.25982%	-	6,418,504	-	-	815,022	7,233,526
112	COPPER RIVER SD	59,423	0.04005%	-	78,853	-	-	25,854	104,707
113	UNIVERSITY OF ALASKA	5,574,631	3.75700%	-	7,397,430	-	-	1,783,700	9,181,130
115	CITY OF KENAI	340,818	0.22969%	-	452,259	-	-	28,013	480,272
116	FAIRBANKS NORTH STAR BOROUGH	1,166,257	0.78599%	-	1,547,601	-	-	161,500	1,709,101
117	FAIRBANKS NORTH STAR BOROUGH SD	1,716,352	1.15673%	-	2,277,566	-	-	244,309	2,521,875
118	DENALI BOROUGH SD	61,692	0.04158%	-	81,864	-	-	-	81,864
120	CITY AND BOROUGH OF SITKA	491,752	0.33141%	-	652,546	-	-	76,993	729,538
121	CHUGACH SD	27,983	0.01886%	-	37,133	-	-	6,941	44,074
122	KETCHIKAN GATEWAY BOROUGH	269,564	0.18167%	-	357,707	-	-	44,083	401,790
123	CITY OF SOLDOTNA	191,882	0.12932%	-	254,624	-	-	40,282	294,906
124	IDITAROD AREA SD	54,777	0.03692%	-	72,688	-	-	43,542	116,230
125	KUSPUK SD	93,888	0.06328%	-	124,588	-	-	18,987	143,575
126	CITY AND BOROUGH OF JUNEAU	1,820,936	1.22721%	-	2,416,348	-	-	360,989	2,777,337
128	CITY OF KODIAK	340,602	0.22955%	-	451,972	-	-	79,001	530,973
129	CITY OF FAIRBANKS	407,263	0.27447%	-	540,431	-	-	69,757	610,188
131	CITY OF WASILLA	355,782	0.23978%	-	472,115	-	-	98,291	570,407
133	SITKA BOROUGH SD	144,992	0.09772%	-	192,402	-	-	32,534	224,935
134	CITY OF PALMER	186,264	0.12553%	-	247,169	-	-	17,158	264,327
135	CITY AND BOROUGH OF WRANGELL	158,227	0.10664%	-	209,964	-	-	36,848	246,812
136	CITY OF BETHEL	270,699	0.18244%	-	359,212	-	-	61,415	420,627
137	VALDEZ CITY SD	95,347	0.06426%	-	126,523	-	-	8,741	135,264
138	HOONAH CITY SD	31,278	0.02108%	-	41,505	-	-	1,132	42,637
139	CITY OF NOME	156,336	0.10536%	-	207,456	-	-	19,197	226,652
140	CITY OF KOTZEBUE	184,805	0.12455%	-	245,233	-	-	64,379	309,613
141	GALENA CITY SD	180,322	0.12153%	-	239,284	-	-	69,779	309,063
143	CITY OF PETERSBURG	247,470	0.16678%	-	328,388	-	-	55,352	383,739
144	BRISTOL BAY BOROUGH	152,879	0.10303%	-	202,868	-	-	110,336	313,204
145	NORTH SLOPE BOROUGH	3,797,074	2.55902%	-	5,038,646	-	-	690,187	5,728,832
146	WRANGELL PUBLIC SD	45,378	0.03058%	-	60,215	-	-	13,024	73,239
148	CITY OF CORDOVA	167,357	0.11279%	-	222,079	-	-	25,716	247,795
149	NOME CITY SD	66,878	0.04507%	-	88,746	-	-	6,897	95,643
151	CITY OF KING COVE	50,131	0.03379%	-	66,523	-	-	1,156	67,679
152	ALASKA HOUSING FINANCE CORPORATION	974,591	0.65682%	-	1,293,264	-	-	104,646	1,397,910
153	LOWER YUKON SD	363,777	0.24517%	-	482,725	-	-	63,018	545,743
154	NORTHWEST ARCTIC BOROUGH SD	396,297	0.26708%	-	525,879	-	-	126,631	652,510
155	SOUTHEAST ISLAND SD	49,267	0.03320%	-	65,376	-	-	16,310	81,687
156	PRIBILOF SD	15,828	0.01067%	-	21,004	-	-	10,258	31,262
157	LOWER KUSKOKWIM SD	939,099	0.63290%	-	1,246,167	-	-	85,383	1,331,550
158	KODIAK ISLAND BOROUGH SD	332,174	0.22387%	-	440,789	-	-	45,795	486,584
159	YUKON FLATS SD	65,095	0.04387%	-	86,380	-	-	24,410	110,790
160	YUKON / KOYUKUK SD	129,164	0.08705%	-	171,398	-	-	25,454	196,852
161	NORTH SLOPE BOROUGH SD	692,764	0.46688%	-	919,285	-	-	136,403	1,055,688
162	ALEUTIAN REGION SD	4,787	0.00323%	-	6,352	-	-	-	6,352
163	CORDOVA COMMUNITY MEDICAL CENTER	161,630	0.10893%	-	214,481	-	-	50,873	265,353
164	LAKE AND PENINSULA BOROUGH SD	94,753	0.06386%	-	125,735	-	-	28,401	154,136
165	SITKA COMMUNITY HOSPITAL	515,089	0.34714%	-	683,514	-	-	98,041	781,554
166	TANANA SD	8,859	0.00597%	-	11,756	-	-	13,824	25,581
167	SOUTHEAST REGIONAL RESOURCE CENTER	80,275	0.05410%	-	106,523	-	-	27,880	134,404

State of Alaska Public Employees' Retirement System
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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
168	HYDABURG CITY SD	15,180	0.01023%	-	20,143	-	-	7,322	27,466
169	CITY OF TANANA	432	0.00029%	-	573	-	-	-	573
170	NORTH PACIFIC FISHERY MGMT COUNCIL	73,630	0.04962%	-	97,706	-	-	29,807	127,514
171	CITY OF BARROW	80,761	0.05443%	-	107,169	-	-	29,123	136,291
172	CITY OF SAINT PAUL	66,176	0.04460%	-	87,814	-	-	50,585	138,399
173	MUNICIPALITY OF ANCHORAGE	9,591,733	6.46430%	-	12,728,048	-	-	1,791,963	14,520,011
174	KODIAK ISLAND BOROUGH	166,384	0.11213%	-	220,789	-	-	27,689	248,477
175	NOME JOINT UTILITY SYSTEM	45,756	0.03084%	-	60,717	-	-	63,964	124,681
176	CITY OF SAND POINT	57,100	0.03848%	-	75,771	-	-	24,933	100,704
177	KETCHIKAN GATEWAY BOROUGH SD	339,575	0.22886%	-	450,610	-	-	94,062	544,672
178	CITY OF DILLINGHAM	124,464	0.08388%	-	165,162	-	-	8,860	174,021
179	CITY OF UNALASKA	536,211	0.36138%	-	711,542	-	-	70,778	782,320
180	KENAI PENINSULA BOROUGH	964,057	0.64972%	-	1,279,285	-	-	158,848	1,438,133
181	CITY OF KETCHIKAN	451,885	0.30455%	-	599,642	-	-	65,181	664,824
182	CITY OF SEWARD	232,830	0.15691%	-	308,961	-	-	76,713	385,674
183	CITY OF FORT YUKON	23,823	0.01606%	-	31,613	-	-	28,107	59,720
184	BRISTOL BAY BOROUGH SD	26,902	0.01813%	-	35,699	-	-	27,090	62,789
185	CORDOVA CITY SD	47,430	0.03197%	-	62,939	-	-	23,803	86,743
186	CITY OF CRAIG	81,247	0.05476%	-	107,814	-	-	3,018	110,832
187	PETERSBURG MEDICAL CENTER	305,542	0.20592%	-	405,449	-	-	86,253	491,702
189	HAINES BOROUGH	127,759	0.08610%	-	169,534	-	-	40,079	209,613
190	KENAI PENINSULA BOROUGH SD	988,798	0.66640%	-	1,312,117	-	-	139,589	1,451,706
191	CITY OF NORTH POLE	144,020	0.09706%	-	191,111	-	-	32,579	223,690
192	CITY OF GALENA	47,971	0.03233%	-	63,656	-	-	13,566	77,222
193	CITY OF NENANA	-	0.00000%	-	-	-	-	4,287	4,287
195	YUPIIT SD	78,708	0.05305%	-	104,445	-	-	40,450	144,895
196	NENANA CITY SD	82,328	0.05548%	-	109,247	-	-	10,876	120,123
198	CITY OF SAXMAN	1,999	0.00135%	-	2,652	-	-	429	3,082
199	CITY OF HOONAH	47,214	0.03182%	-	62,652	-	-	3,493	66,145
200	CITY OF PELICAN	2,215	0.00149%	-	2,939	-	-	2,650	5,589
202	CITY OF WHITTIER	46,350	0.03124%	-	61,505	-	-	1,271	62,777
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	97,292	0.06557%	-	129,104	-	-	-	129,104
204	CRAIG CITY SD	46,350	0.03124%	-	61,505	-	-	-	61,505
205	DILLINGHAM CITY SD	62,772	0.04231%	-	83,298	-	-	11,953	95,251
206	CITY OF THORNE BAY	20,312	0.01369%	-	26,953	-	-	-	26,953
208	CITY OF AKUTAN	46,998	0.03167%	-	62,366	-	-	10,297	72,663
209	UNALASKA CITY SD	56,560	0.03812%	-	75,054	-	-	18,384	93,438
211	KASHUNAMIUT SD	73,793	0.04973%	-	97,921	-	-	-	97,921
215	CITY OF HOMER	316,184	0.21309%	-	419,571	-	-	46,549	466,120
218	SPECIAL EDUCATION SERVICE AGENCY	10,534	0.00710%	-	13,979	-	-	-	13,979
219	BARTLETT REGIONAL HOSPITAL	1,711,544	1.15349%	-	2,271,186	-	-	433,196	2,704,382
220	NORTHWEST ARCTIC BOROUGH	113,228	0.07631%	-	150,251	-	-	65,678	215,929
221	SAINT MARY'S SD	34,952	0.02356%	-	46,380	-	-	3,228	49,608
223	BRISTOL BAY RHA	56,992	0.03841%	-	75,627	-	-	-	75,627
224	COPPER RIVER BASIN RHA	28,577	0.01926%	-	37,921	-	-	-	37,921
225	SKAGWAY CITY SD	14,694	0.00990%	-	19,498	-	-	10,314	29,812
227	CITY OF KLAWOCK	34,141	0.02301%	-	45,305	-	-	200	45,505
228	PETERSBURG CITY SD	47,808	0.03222%	-	63,441	-	-	2,161	65,602
230	ALEUTIANS EAST BOROUGH	43,757	0.02949%	-	58,065	-	-	16,148	74,213
235	CITY OF HUSLIA	8,913	0.00601%	-	11,828	-	-	5,683	17,511
237	CITY OF KALTAG	2,161	0.00146%	-	2,867	-	-	3,442	6,309
240	HAINES BOROUGH SD	43,703	0.02945%	-	57,993	-	-	5,964	63,957
242	CITY OF ELIM	471	0.00032%	-	625	-	-	-	625
243	CITY OF ATKA	8,913	0.00601%	-	11,828	-	-	5,737	17,565
244	ALEUTIANS EAST BOROUGH SD	34,843	0.02348%	-	46,237	-	-	1,653	47,889
246	DELTA/GREELY SD	88,972	0.05996%	-	118,065	-	-	-	118,065
247	LAKE AND PENINSULA BOROUGH	21,716	0.01464%	-	28,817	-	-	43,657	72,474
248	CITY AND BOROUGH OF YAKUTAT	41,002	0.02763%	-	54,409	-	-	3,896	58,305
249	CITY OF UNALAKLEET	7,131	0.00481%	-	9,462	-	-	10,577	20,040

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

		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
251	KLAWOCK CITY SD	26,308	0.01773%	-	34,910	-	-	1,816	36,727
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	95,887	0.06462%	-	127,240	-	-	27,038	154,278
257	PELICAN CITY SD	4,214	0.00284%	-	5,591	-	-	1,396	6,988
258	DENALI BOROUGH	21,392	0.01442%	-	28,387	-	-	-	28,387
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	972	0.00066%	-	1,290	-	-	2,815	4,105
262	COOK INLET HOUSING AUTHORITY	452,533	0.30498%	-	600,503	-	-	155,634	756,137
263	INTERIOR RHA	55,263	0.03724%	-	73,333	-	-	10,093	83,426
264	YAKUTAT SD	10,210	0.00688%	-	13,548	-	-	750	14,298
265	KAKE CITY SD	28,469	0.01919%	-	37,778	-	-	13,053	50,831
267	ALEUTIAN HOUSING AUTHORITY	43,379	0.02923%	-	57,563	-	-	-	57,563
270	BERING STRAITS RHA	72,280	0.04871%	-	95,914	-	-	22,362	118,276
271	CITY OF EGEGIK	5,132	0.00346%	-	6,810	-	-	8,700	15,510
275	ILISAGVIK COLLEGE	321,964	0.21699%	-	427,241	-	-	194,142	621,383
276	NORTH PACIFIC RIM HA	56,236	0.03790%	-	74,624	-	-	5,812	80,435
278	SAXMAN SEAPORT	4,214	0.00284%	-	5,591	-	-	8,268	13,859
279	TLINGIT-HAIDA RHA	138,564	0.09338%	-	183,871	-	-	-	183,871
280	CITY OF TOKSOOK BAY	972	0.00066%	-	1,290	-	-	634	1,925
281	BARANOF ISLAND HA	31,440	0.02119%	-	41,720	-	-	-	41,720
282	CITY OF DELTA JUNCTION	15,504	0.01045%	-	20,574	-	-	-	20,574
283	CITY OF ANDERSON	756	0.00051%	-	1,004	-	-	-	1,004
284	INTER-ISLAND FERRY AUTHORITY	57,532	0.03877%	-	76,344	-	-	6,506	82,850
286	CITY OF SELDOVIA	4,700	0.00317%	-	6,237	-	-	8,996	15,233
288	NORTHWEST INUPIAT HOUSING AUTHORITY	47,808	0.03222%	-	63,441	-	-	4,994	68,435
290	CITY OF UPPER KALSKAG	1,513	0.00102%	-	2,007	-	-	84	2,091
291	CITY OF SHAKTOOLIK	1,567	0.00106%	-	2,079	-	-	1,310	3,389
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	48,079	0.03240%	-	63,799	-	-	9,833	73,633
296	MUNICIPALITY OF SKAGWAY	189,397	0.12764%	-	251,327	-	-	17,080	268,406
297	CITY OF NULATO	6,320	0.00426%	-	8,387	-	-	261	8,648
298	CITY OF ANIAK	8,751	0.00590%	-	11,613	-	-	2,623	14,236
299	ALASKA GASLINE DEVELOPMENT CORPORATION	152,717	0.10292%	-	202,653	-	-	134,436	337,089
Subtotal		127,393,425	85.85620%	-	169,048,665	-	-	12,168,814	181,217,479
Nonemployer:									
999	STATE OF ALASKA	20,986,575	14.14380%	-	27,848,787	-	-	8,288,596	36,137,383
Total		148,380,000	100.00000%	-	196,897,453	-	-	20,457,410	217,354,862

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

*Same as FY18 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.99968% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
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		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
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(50,135,637)	-	-	(32,670,548)	(2,630,799)	(85,436,984)	(482,197,903)
102	SOUTHWEST REGION SD	(106,325)	-	-	(69,286)	-	(175,612)	(1,022,624)
103	ANNETTE ISLAND SD	(44,396)	-	-	(28,930)	-	(73,326)	(426,995)
104	BERING STRAIT SD	(275,669)	-	-	(179,638)	(162,050)	(617,357)	(2,651,350)
105	CHATHAM SD	(24,721)	-	-	(16,109)	(9,380)	(50,210)	(237,763)
106	ALASKA MUNICIPAL LEAGUE	(3,521)	-	-	(2,295)	(30,319)	(36,135)	(33,866)
107	CITY OF VALDEZ	(266,122)	-	-	(173,417)	(74,617)	(514,155)	(2,559,527)
108	JUNEAU BOROUGH SD	(444,977)	-	-	(289,966)	(81,815)	(816,758)	(4,279,727)
109	MATANUSKA-SUSITNA BOROUGH	(774,734)	-	-	(504,850)	(32,368)	(1,311,953)	(7,451,291)
110	MATANUSKA-SUSITNA BOROUGH SD	(1,041,945)	-	-	(678,977)	(460,756)	(2,181,678)	(10,021,292)
111	ANCHORAGE SD	(3,250,312)	-	-	(2,118,044)	(1,429,200)	(6,797,555)	(31,261,068)
112	COPPER RIVER SD	(39,931)	-	-	(26,021)	(3,746)	(69,698)	(384,051)
113	UNIVERSITY OF ALASKA	(3,746,037)	-	-	(2,441,080)	-	(6,187,117)	(36,028,889)
115	CITY OF KENAI	(229,023)	-	-	(149,241)	(94,336)	(472,600)	(2,202,708)
116	FAIRBANKS NORTH STAR BOROUGH	(783,701)	-	-	(510,693)	(379,616)	(1,674,009)	(7,537,528)
117	FAIRBANKS NORTH STAR BOROUGH SD	(1,153,353)	-	-	(751,575)	(330,449)	(2,235,376)	(11,092,795)
118	DENALI BOROUGH SD	(41,456)	-	-	(27,014)	(73,937)	(142,407)	(398,715)
120	CITY AND BOROUGH OF SITKA	(330,447)	-	-	(215,334)	(174,357)	(720,138)	(3,178,198)
121	CHUGACH SD	(18,804)	-	-	(12,253)	(12,650)	(43,707)	(180,853)
122	KETCHIKAN GATEWAY BOROUGH	(181,142)	-	-	(118,040)	(79,607)	(378,788)	(1,742,196)
123	CITY OF SOLDOTNA	(128,941)	-	-	(84,023)	(92,479)	(305,443)	(1,240,136)
124	IDITAROD AREA SD	(36,809)	-	-	(23,986)	(48,315)	(109,111)	(354,025)
125	KUSPUK SD	(63,091)	-	-	(41,113)	(5,610)	(109,814)	(606,801)
126	CITY AND BOROUGH OF JUNEAU	(1,223,631)	-	-	(797,371)	(371,865)	(2,392,868)	(11,768,725)
128	CITY OF KODIAK	(228,877)	-	-	(149,146)	(68,427)	(446,450)	(2,201,312)
129	CITY OF FAIRBANKS	(273,673)	-	-	(178,337)	(59,992)	(512,002)	(2,632,147)
131	CITY OF WASILLA	(239,078)	-	-	(155,793)	(119,407)	(514,278)	(2,299,419)
133	SITKA BOROUGH SD	(97,432)	-	-	(63,491)	(46,101)	(207,024)	(937,085)
134	CITY OF PALMER	(125,166)	-	-	(81,563)	(55,931)	(262,659)	(1,203,826)
135	CITY AND BOROUGH OF WRANGELL	(106,325)	-	-	(69,286)	-	(175,612)	(1,022,624)
136	CITY OF BETHEL	(181,904)	-	-	(118,536)	(102,975)	(403,416)	(1,749,528)
137	VALDEZ CITY SD	(64,071)	-	-	(41,752)	(73,381)	(179,204)	(616,228)
138	HOONAH CITY SD	(21,018)	-	-	(13,696)	(1,183)	(35,898)	(202,151)
139	CITY OF NOME	(105,055)	-	-	(68,458)	(29,129)	(202,642)	(1,010,404)
140	CITY OF KOTZEBUE	(124,185)	-	-	(80,925)	(206,367)	(411,477)	(1,194,399)
141	GALENA CITY SD	(121,172)	-	-	(78,961)	(149,329)	(349,463)	(1,165,421)
143	CITY OF PETERSBURG	(166,295)	-	-	(108,365)	(63,729)	(338,388)	(1,599,399)
144	BRISTOL BAY BOROUGH	(102,732)	-	-	(66,944)	-	(169,676)	(988,059)
145	NORTH SLOPE BOROUGH	(2,551,555)	-	-	(1,662,704)	(537,343)	(4,751,602)	(24,540,521)
146	WRANGELL PUBLIC SD	(30,493)	-	-	(19,870)	(22,811)	(73,174)	(293,275)
148	CITY OF CORDOVA	(112,460)	-	-	(73,284)	(76,438)	(262,183)	(1,081,628)
149	NOME CITY SD	(44,941)	-	-	(29,285)	(76,918)	(151,144)	(432,232)
151	CITY OF KING COVE	(33,687)	-	-	(21,952)	(16,627)	(72,267)	(324,000)
152	ALASKA HOUSING FINANCE CORPORATION	(654,905)	-	-	(426,764)	(173,052)	(1,254,721)	(6,298,788)
153	LOWER YUKON SD	(244,450)	-	-	(159,294)	(36,106)	(439,851)	(2,351,091)
154	NORTHWEST ARCTIC BOROUGH SD	(266,304)	-	-	(173,535)	(119,659)	(559,497)	(2,561,272)
155	SOUTHEAST ISLAND SD	(33,106)	-	-	(21,574)	(19,238)	(73,918)	(318,413)
156	PRIBILOF SD	(10,636)	-	-	(6,931)	(13,309)	(30,877)	(102,297)
157	LOWER KUSKOKWIM SD	(631,055)	-	-	(411,223)	(150,194)	(1,192,472)	(6,069,405)
158	KODIAK ISLAND BOROUGH SD	(223,214)	-	-	(145,456)	(237,148)	(605,819)	(2,146,846)
159	YUKON FLATS SD	(43,743)	-	-	(28,505)	-	(72,247)	(420,711)
160	YUKON / KOYUKUK SD	(86,796)	-	-	(56,560)	(26,246)	(169,602)	(834,788)
161	NORTH SLOPE BOROUGH SD	(465,523)	-	-	(303,355)	(70,139)	(839,017)	(4,477,338)
162	ALEUTIAN REGION SD	(3,217)	-	-	(2,096)	(1,932)	(7,245)	(30,937)
163	CORDOVA COMMUNITY MEDICAL CENTER	(108,612)	-	-	(70,777)	(35,495)	(214,883)	(1,044,619)
164	LAKE AND PENINSULA BOROUGH SD	(63,672)	-	-	(41,491)	(63,271)	(168,435)	(612,387)
165	SITKA COMMUNITY HOSPITAL	(346,129)	-	-	(225,553)	(23,650)	(595,332)	(3,329,025)
166	TANANA SD	(5,953)	-	-	(3,879)	(3,631)	(13,464)	(57,259)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(53,943)	-	-	(35,152)	-	(89,095)	(518,818)

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

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
168	HYDABURG CITY SD	(10,201)	-	-	(6,647)	(6,671)	(23,518)	(98,108)
169	CITY OF TANANA	(290)	-	-	(189)	(14,067)	(14,546)	(2,793)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(49,478)	-	-	(32,242)	-	(81,720)	(475,874)
171	CITY OF BARROW	(54,270)	-	-	(35,365)	-	(89,634)	(521,960)
172	CITY OF SAINT PAUL	(44,469)	-	-	(28,978)	(17,204)	(90,650)	(427,693)
173	MUNICIPALITY OF ANCHORAGE	(6,445,446)	-	-	(4,200,131)	(2,412,661)	(13,058,239)	(61,991,447)
174	KODIAK ISLAND BOROUGH	(111,807)	-	-	(72,858)	(20,791)	(205,456)	(1,075,343)
175	NOME JOINT UTILITY SYSTEM	(30,747)	-	-	(20,036)	(6,433)	(57,216)	(295,719)
176	CITY OF SAND POINT	(38,370)	-	-	(25,004)	(39,386)	(102,759)	(369,038)
177	KETCHIKAN GATEWAY BOROUGH SD	(228,188)	-	-	(148,697)	(35,760)	(412,644)	(2,194,678)
178	CITY OF DILLINGHAM	(83,637)	-	-	(54,502)	(60,182)	(198,321)	(804,413)
179	CITY OF UNALASKA	(360,323)	-	-	(234,802)	(42,066)	(637,191)	(3,465,538)
180	KENAI PENINSULA BOROUGH	(647,826)	-	-	(422,152)	(285,666)	(1,355,644)	(6,230,707)
181	CITY OF KETCHIKAN	(303,657)	-	-	(197,876)	(24,041)	(525,574)	(2,920,535)
182	CITY OF SEWARD	(156,457)	-	-	(101,954)	(139,266)	(397,678)	(1,504,782)
183	CITY OF FORT YUKON	(16,009)	-	-	(10,432)	(5,483)	(31,924)	(153,970)
184	BRISTOL BAY BOROUGH SD	(18,078)	-	-	(11,780)	-	(29,858)	(173,870)
185	CORDOVA CITY SD	(31,872)	-	-	(20,769)	(9,215)	(61,856)	(306,543)
186	CITY OF CRAIG	(54,597)	-	-	(35,577)	(14,411)	(104,585)	(525,103)
187	PETERSBURG MEDICAL CENTER	(205,318)	-	-	(133,794)	(115,504)	(454,616)	(1,974,721)
189	HAINES BOROUGH	(85,852)	-	-	(55,945)	(36,659)	(178,455)	(825,710)
190	KENAI PENINSULA BOROUGH SD	(664,452)	-	-	(432,986)	(80,011)	(1,177,449)	(6,390,612)
191	CITY OF NORTH POLE	(96,778)	-	-	(63,065)	-	(159,843)	(930,800)
192	CITY OF GALENA	(32,235)	-	-	(21,006)	(21,700)	(74,941)	(310,034)
193	CITY OF NENANA	-	-	-	-	-	-	-
195	YUPIIT SD	(52,890)	-	-	(34,466)	(88,517)	(175,873)	(508,693)
196	NENANA CITY SD	(55,323)	-	-	(36,051)	(18,986)	(110,359)	(532,085)
198	CITY OF SAXMAN	(1,343)	-	-	(875)	(3,966)	(6,184)	(12,918)
199	CITY OF HOONAH	(31,727)	-	-	(20,675)	(51,788)	(104,190)	(305,146)
200	CITY OF PELICAN	(1,488)	-	-	(970)	(20,718)	(23,176)	(14,315)
202	CITY OF WHITTIER	(31,146)	-	-	(20,296)	(20,624)	(72,067)	(299,560)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(65,378)	-	-	(42,603)	(55,770)	(163,751)	(628,797)
204	CRAIG CITY SD	(31,146)	-	-	(20,296)	(3,800)	(55,243)	(299,560)
205	DILLINGHAM CITY SD	(42,182)	-	-	(27,487)	-	(69,669)	(405,698)
206	CITY OF THORNE BAY	(13,649)	-	-	(8,894)	(12,180)	(34,724)	(131,276)
208	CITY OF AKUTAN	(31,582)	-	-	(20,580)	(24,102)	(76,264)	(303,750)
209	UNALASKA CITY SD	(38,007)	-	-	(24,767)	-	(62,774)	(365,547)
211	KASHUNAMIUT SD	(49,587)	-	-	(32,313)	(14,293)	(96,193)	(476,922)
215	CITY OF HOMER	(212,469)	-	-	(138,454)	(45,717)	(396,641)	(2,043,501)
218	SPECIAL EDUCATION SERVICE AGENCY	(7,079)	-	-	(4,613)	(10,833)	(22,524)	(68,082)
219	BARTLETT REGIONAL HOSPITAL	(1,150,122)	-	-	(749,469)	(119,218)	(2,018,809)	(11,061,721)
220	NORTHWEST ARCTIC BOROUGH	(76,087)	-	-	(49,581)	-	(125,668)	(731,792)
221	SAINT MARY'S SD	(23,487)	-	-	(15,305)	(5,346)	(44,138)	(225,892)
223	BRISTOL BAY RHA	(38,297)	-	-	(24,956)	(61,706)	(124,960)	(368,340)
224	COPPER RIVER BASIN RHA	(19,203)	-	-	(12,514)	(5,134)	(36,851)	(184,694)
225	SKAGWAY CITY SD	(9,874)	-	-	(6,434)	(2,460)	(18,769)	(94,965)
227	CITY OF KLAUOCK	(22,942)	-	-	(14,950)	(11,834)	(49,726)	(220,655)
228	PETERSBURG CITY SD	(32,126)	-	-	(20,935)	(32,041)	(85,102)	(308,987)
230	ALEUTIANS EAST BOROUGH	(29,404)	-	-	(19,161)	-	(48,564)	(282,801)
235	CITY OF HUSLIA	(5,990)	-	-	(3,903)	-	(9,893)	(57,608)
237	CITY OF KALTAG	(1,452)	-	-	(946)	-	(2,398)	(13,965)
240	HAINES BOROUGH SD	(29,367)	-	-	(19,137)	(1,205)	(49,710)	(282,452)
242	CITY OF ELIM	(317)	-	-	(206)	(243)	(766)	(3,045)
243	CITY OF ATKA	(5,990)	-	-	(3,903)	(6,210)	(16,102)	(57,608)
244	ALEUTIANS EAST BOROUGH SD	(23,414)	-	-	(15,258)	(27,461)	(66,132)	(225,194)
246	DELTA/GREELEY SD	(59,788)	-	-	(38,960)	(34,822)	(133,570)	(575,029)
247	LAKE AND PENINSULA BOROUGH	(14,593)	-	-	(9,509)	-	(24,102)	(140,353)
248	CITY AND BOROUGH OF YAKUTAT	(27,552)	-	-	(17,954)	-	(45,507)	(264,995)
249	CITY OF UNALAKLEET	(4,792)	-	-	(3,122)	(46,167)	(54,081)	(46,086)

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

		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
251	KLAWOCK CITY SD	(17,679)	-	-	(11,520)	(6,623)	(35,822)	(170,030)
254	CITY OF MEKORYUK	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(64,434)	-	-	(41,988)	-	(106,422)	(619,719)
257	PELICAN CITY SD	(2,831)	-	-	(1,845)	(505)	(5,181)	(27,233)
258	DENALI BOROUGH	(14,375)	-	-	(9,367)	(2,804)	(26,547)	(138,258)
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	(653)	-	-	(426)	(7,508)	(8,588)	(6,284)
262	COOK INLET HOUSING AUTHORITY	(304,093)	-	-	(198,160)	-	(502,253)	(2,924,724)
263	INTERIOR RHA	(37,136)	-	-	(24,199)	(683)	(62,019)	(357,168)
264	YAKUTAT SD	(6,861)	-	-	(4,471)	(2,153)	(13,485)	(65,987)
265	KAKE CITY SD	(19,131)	-	-	(12,466)	(1,200)	(32,797)	(183,995)
267	ALEUTIAN HOUSING AUTHORITY	(29,150)	-	-	(18,995)	(31,130)	(79,275)	(280,357)
270	BERING STRAITS RHA	(48,571)	-	-	(31,651)	-	(80,221)	(467,146)
271	CITY OF EGEGIK	(3,449)	-	-	(2,247)	(24,674)	(30,370)	(33,168)
275	ILISAGVIK COLLEGE	(216,353)	-	-	(140,985)	-	(357,339)	(2,080,859)
276	NORTH PACIFIC RIM HA	(37,789)	-	-	(24,625)	(59,866)	(122,280)	(363,452)
278	SAXMAN SEAPORT	(2,831)	-	-	(1,845)	(330)	(5,007)	(27,233)
279	TLINGIT-HAIDA RHA	(93,112)	-	-	(60,676)	(46,597)	(200,384)	(895,538)
280	CITY OF TOKSOOK BAY	(653)	-	-	(426)	(756)	(1,835)	(6,284)
281	BARANOF ISLAND HA	(21,127)	-	-	(13,767)	(21,127)	(56,022)	(203,198)
282	CITY OF DELTA JUNCTION	(10,418)	-	-	(6,789)	(16,015)	(33,222)	(100,202)
283	CITY OF ANDERSON	(508)	-	-	(331)	(2,488)	(3,327)	(4,888)
284	INTER-ISLAND FERRY AUTHORITY	(38,660)	-	-	(25,193)	-	(63,853)	(371,831)
286	CITY OF SELDOVIA	(3,158)	-	-	(2,058)	(24,166)	(29,382)	(30,375)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(32,126)	-	-	(20,935)	(4,705)	(57,767)	(308,987)
290	CITY OF UPPER KALSKAG	(1,016)	-	-	(662)	(541)	(2,219)	(9,776)
291	CITY OF SHAKTOOLIK	(1,053)	-	-	(686)	(3,725)	(5,464)	(10,125)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(32,308)	-	-	(21,053)	(29,182)	(82,543)	(310,732)
296	MUNICIPALITY OF SKAGWAY	(127,271)	-	-	(82,935)	(30,178)	(240,384)	(1,224,076)
297	CITY OF NULATO	(4,247)	-	-	(2,768)	(10,517)	(17,532)	(40,849)
298	CITY OF ANIAK	(5,881)	-	-	(3,832)	(4,501)	(14,213)	(56,560)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(102,623)	-	-	(66,873)	(4,063)	(173,559)	(987,012)
Subtotal		(85,605,750)	-	-	(55,784,407)	(13,705,791)	(155,095,948)	(823,344,747)
Nonemployer:								
999	STATE OF ALASKA	(14,102,545)	-	-	(9,189,828)	(6,751,620)	(30,043,992)	(135,636,403)
Total		(99,708,295)	-	-	(64,974,235)	(20,457,411)	(185,139,940)	(958,981,150)

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

*Same as FY18 for certain employers who have zero present value of future contributions. All c

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

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)	(8,812,608)	(491,010,511)
102	SOUTHWEST REGION SD	54,386	(968,238)
103	ANNETTE ISLAND SD	26,571	(400,424)
104	BERING STRAIT SD	(182,253)	(2,833,603)
105	CHATHAM SD	(3,010)	(240,772)
106	ALASKA MUNICIPAL LEAGUE	(30,284)	(64,150)
107	CITY OF VALDEZ	(17,394)	(2,576,920)
108	JUNEAU BOROUGH SD	14,285	(4,265,442)
109	MATANUSKA-SUSITNA BOROUGH	85,109	(7,366,183)
110	MATANUSKA-SUSITNA BOROUGH SD	(658,632)	(10,679,924)
111	ANCHORAGE SD	(1,823,595)	(33,084,662)
112	COPPER RIVER SD	17,896	(366,156)
113	UNIVERSITY OF ALASKA	2,211,515	(33,817,373)
115	CITY OF KENAI	(197,963)	(2,400,671)
116	FAIRBANKS NORTH STAR BOROUGH	(533,795)	(8,071,323)
117	FAIRBANKS NORTH STAR BOROUGH SD	(774,464)	(11,867,258)
118	DENALI BOROUGH SD	(67,610)	(466,325)
120	CITY AND BOROUGH OF SITKA	(296,249)	(3,474,447)
121	CHUGACH SD	(19,931)	(200,785)
122	KETCHIKAN GATEWAY BOROUGH	(111,468)	(1,853,664)
123	CITY OF SOLDOTNA	(86,059)	(1,326,195)
124	IDITAROD AREA SD	(5,596)	(359,621)
125	KUSPUK SD	32,455	(574,346)
126	CITY AND BOROUGH OF JUNEAU	(215,631)	(11,984,356)
128	CITY OF KODIAK	(57,263)	(2,258,575)
129	CITY OF FAIRBANKS	(155,855)	(2,788,002)
131	CITY OF WASILLA	(30,623)	(2,330,043)
133	SITKA BOROUGH SD	(80,137)	(1,017,222)
134	CITY OF PALMER	(111,565)	(1,315,391)
135	CITY AND BOROUGH OF WRANGELL	24,371	(998,253)
136	CITY OF BETHEL	(120,282)	(1,869,810)
137	VALDEZ CITY SD	(121,815)	(738,043)
138	HOONAH CITY SD	(23,014)	(225,164)
139	CITY OF NOME	(60,376)	(1,070,779)
140	CITY OF KOTZEBUE	(218,333)	(1,412,732)
141	GALENA CITY SD	(98,619)	(1,264,040)
143	CITY OF PETERSBURG	(43,079)	(1,642,478)
144	BRISTOL BAY BOROUGH	75,039	(913,020)
145	NORTH SLOPE BOROUGH	30,134	(24,510,387)
146	WRANGELL PUBLIC SD	(11,929)	(305,204)
148	CITY OF CORDOVA	(68,246)	(1,149,874)
149	NOME CITY SD	(100,819)	(533,051)
151	CITY OF KING COVE	(17,850)	(341,849)
152	ALASKA HOUSING FINANCE CORPORATION	(401,221)	(6,700,009)
153	LOWER YUKON SD	(54,549)	(2,405,641)
154	NORTHWEST ARCTIC BOROUGH SD	(75,991)	(2,637,264)
155	SOUTHEAST ISLAND SD	(3,154)	(321,568)
156	PRIBILOF SD	(4,598)	(106,895)
157	LOWER KUSKOKWIM SD	(269,554)	(6,338,959)
158	KODIAK ISLAND BOROUGH SD	(244,307)	(2,391,153)
159	YUKON FLATS SD	546	(420,165)
160	YUKON / KOYUKUK SD	(9,421)	(844,209)
161	NORTH SLOPE BOROUGH SD	84,808	(4,392,531)
162	ALEUTIAN REGION SD	(3,834)	(34,771)
163	CORDOVA COMMUNITY MEDICAL CENTER	(67,685)	(1,112,304)
164	LAKE AND PENINSULA BOROUGH SD	(48,217)	(660,604)
165	SITKA COMMUNITY HOSPITAL	(183,635)	(3,512,660)
166	TANANA SD	4,068	(53,191)
167	SOUTHEAST REGIONAL RESOURCE CENTER	33,841	(484,977)

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

OPEB Expense Recognized

Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Contributions	Total
168	HYDABURG CITY SD	(11,676)	(109,784)
169	CITY OF TANANA	(14,496)	(17,289)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	17,211	(458,663)
171	CITY OF BARROW	33,192	(488,768)
172	CITY OF SAINT PAUL	(309)	(428,002)
173	MUNICIPALITY OF ANCHORAGE	(1,375,836)	(63,367,283)
174	KODIAK ISLAND BOROUGH	(27,816)	(1,103,160)
175	NOME JOINT UTILITY SYSTEM	49,968	(245,752)
176	CITY OF SAND POINT	(22,019)	(391,057)
177	KETCHIKAN GATEWAY BOROUGH SD	22,678	(2,172,000)
178	CITY OF DILLINGHAM	(75,131)	(879,544)
179	CITY OF UNALASKA	(140,284)	(3,605,822)
180	KENAI PENINSULA BOROUGH	(470,835)	(6,701,541)
181	CITY OF KETCHIKAN	(39,287)	(2,959,821)
182	CITY OF SEWARD	(142,371)	(1,647,153)
183	CITY OF FORT YUKON	35,117	(118,853)
184	BRISTOL BAY BOROUGH SD	19,025	(154,845)
185	CORDOVA CITY SD	36	(306,507)
186	CITY OF CRAIG	(27,689)	(552,792)
187	PETERSBURG MEDICAL CENTER	(46,247)	(2,020,969)
189	HAINES BOROUGH	1,445	(824,265)
190	KENAI PENINSULA BOROUGH SD	(250,525)	(6,641,136)
191	CITY OF NORTH POLE	22,757	(908,043)
192	CITY OF GALENA	(11,549)	(321,583)
193	CITY OF NENANA	10,032	10,032
195	YUPIIT SD	(49,377)	(558,070)
196	NENANA CITY SD	(9,405)	(541,491)
198	CITY OF SAXMAN	(26,095)	(39,013)
199	CITY OF HOONAH	(80,855)	(386,001)
200	CITY OF PELICAN	(19,856)	(34,171)
202	CITY OF WHITTIER	(34,676)	(334,236)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(87,453)	(716,249)
204	CRAIG CITY SD	(22,436)	(321,996)
205	DILLINGHAM CITY SD	(7,529)	(413,227)
206	CITY OF THORNE BAY	(19,660)	(150,936)
208	CITY OF AKUTAN	20,968	(282,781)
209	UNALASKA CITY SD	10,769	(354,777)
211	KASHUNAMIUT SD	(62,622)	(539,544)
215	CITY OF HOMER	(66,762)	(2,110,263)
218	SPECIAL EDUCATION SERVICE AGENCY	(21,800)	(89,882)
219	BARTLETT REGIONAL HOSPITAL	265,733	(10,795,988)
220	NORTHWEST ARCTIC BOROUGH	(13,072)	(744,864)
221	SAINT MARY'S SD	(17,639)	(243,531)
223	BRISTOL BAY RHA	(116,689)	(485,029)
224	COPPER RIVER BASIN RHA	(23,253)	(207,947)
225	SKAGWAY CITY SD	1,150	(93,816)
227	CITY OF KLAWOCK	(43,379)	(264,033)
228	PETERSBURG CITY SD	(60,588)	(369,574)
230	ALEUTIANS EAST BOROUGH	8,373	(274,428)
235	CITY OF HUSLIA	5,431	(52,176)
237	CITY OF KALTAG	1,960	(12,005)
240	HAINES BOROUGH SD	(11,261)	(293,713)
242	CITY OF ELIM	(67)	(3,112)
243	CITY OF ATKA	(9,065)	(66,672)
244	ALEUTIANS EAST BOROUGH SD	(30,967)	(256,161)
246	DELTA/GREELY SD	(50,214)	(625,244)
247	LAKE AND PENINSULA BOROUGH	45,196	(95,157)
248	CITY AND BOROUGH OF YAKUTAT	175	(264,820)
249	CITY OF UNALAKLEET	(57,911)	(103,998)

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

		<u>OPEB Expense Recognized</u>	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
		Contributions	Total
251	KLAWOCK CITY SD	(23,098)	(193,128)
254	CITY OF MEKORYUK	307	307
255	ALASKA GATEWAY SD	33,038	(586,681)
257	PELICAN CITY SD	1,284	(25,949)
258	DENALI BOROUGH	(12,702)	(150,961)
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	(3,761)	(10,045)
262	COOK INLET HOUSING AUTHORITY	167,837	(2,756,887)
263	INTERIOR RHA	(30,388)	(387,555)
264	YAKUTAT SD	(5,987)	(71,974)
265	KAKE CITY SD	8,276	(175,720)
267	ALEUTIAN HOUSING AUTHORITY	(68,294)	(348,651)
270	BERING STRAITS RHA	(22,391)	(489,537)
271	CITY OF EGEGIK	(10,387)	(43,555)
275	ILISAGVIK COLLEGE	155,439	(1,925,420)
276	NORTH PACIFIC RIM HA	(76,028)	(439,480)
278	SAXMAN SEAPORT	8,017	(19,215)
279	TLINGIT-HAIDA RHA	(98,510)	(994,048)
280	CITY OF TOKSOOK BAY	(514)	(6,798)
281	BARANOF ISLAND HA	(14,358)	(217,556)
282	CITY OF DELTA JUNCTION	(19,945)	(120,148)
283	CITY OF ANDERSON	(3,959)	(8,847)
284	INTER-ISLAND FERRY AUTHORITY	(23,316)	(395,147)
286	CITY OF SELDOVIA	(11,220)	(41,595)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(10,233)	(319,219)
290	CITY OF UPPER KALSKAG	(897)	(10,673)
291	CITY OF SHAKTOOLIK	(2,651)	(12,776)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(61,447)	(372,179)
296	MUNICIPALITY OF SKAGWAY	(69,602)	(1,293,677)
297	CITY OF NULATO	(13,557)	(54,406)
298	CITY OF ANIAK	5,197	(51,363)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	12,736	(974,275)
Subtotal		(17,046,083)	(840,390,830)
Nonemployer:			
999	STATE OF ALASKA	17,046,084	(118,590,319)
Total		1	(958,981,149)

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

*Same as FY18 for certain employers who have zero present value of future contributions. All c

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

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	22,021,259	(25,394,243)	7,860,165	10,257,773	-	-
102	SOUTHWEST REGION SD	113,468	(53,855)	16,669	21,754	-	-
103	ANNETTE ISLAND SD	40,599	(22,487)	6,960	9,083	-	-
104	BERING STRAIT SD	68,948	(139,629)	43,219	56,402	-	-
105	CHATHAM SD	8,948	(12,521)	3,876	5,058	-	-
106	ALASKA MUNICIPAL LEAGUE	(25,753)	(1,784)	552	720	-	-
107	CITY OF VALDEZ	129,158	(134,794)	41,722	54,449	-	-
108	JUNEAU BOROUGH SD	272,175	(225,386)	69,763	91,042	-	-
109	MATANUSKA-SUSITNA BOROUGH	484,443	(392,411)	121,461	158,511	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	181,449	(527,757)	163,354	213,182	-	-
111	ANCHORAGE SD	907,697	(1,646,318)	509,577	665,015	-	-
112	COPPER RIVER SD	40,805	(20,225)	6,260	8,170	-	-
113	UNIVERSITY OF ALASKA	3,537,684	(1,897,408)	587,296	766,441	-	-
115	CITY OF KENAI	40,910	(116,002)	35,906	46,858	-	-
116	FAIRBANKS NORTH STAR BOROUGH	148,832	(396,953)	122,867	160,345	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	453,887	(584,186)	180,820	235,976	-	-
118	DENALI BOROUGH SD	(54,527)	(20,998)	6,499	8,482	-	-
120	CITY AND BOROUGH OF SITKA	57,359	(167,375)	51,807	67,610	-	-
121	CHUGACH SD	3,095	(9,524)	2,948	3,847	-	-
122	KETCHIKAN GATEWAY BOROUGH	49,291	(91,750)	28,399	37,062	-	-
123	CITY OF SOLDOTNA	8,176	(65,310)	20,215	26,381	-	-
124	IDITAROD AREA SD	12,461	(18,644)	5,771	7,531	-	-
125	KUSPUK SD	42,918	(31,956)	9,891	12,908	-	-
126	CITY AND BOROUGH OF JUNEAU	562,058	(619,783)	191,839	250,356	-	-
128	CITY OF KODIAK	117,740	(115,929)	35,883	46,828	-	-
129	CITY OF FAIRBANKS	137,904	(138,618)	42,906	55,994	-	-
131	CITY OF WASILLA	90,827	(121,096)	37,482	48,915	-	-
133	SITKA BOROUGH SD	32,052	(49,350)	15,275	19,935	-	-
134	CITY OF PALMER	19,833	(63,398)	19,623	25,609	-	-
135	CITY AND BOROUGH OF WRANGELL	86,631	(53,855)	16,669	21,754	-	-
136	CITY OF BETHEL	43,611	(92,136)	28,519	37,218	-	-
137	VALDEZ CITY SD	(34,642)	(32,453)	10,045	13,109	-	-
138	HOONAH CITY SD	9,791	(10,646)	3,295	4,300	-	-
139	CITY OF NOME	39,257	(53,211)	16,470	21,494	-	-
140	CITY OF KOTZEBUE	(83,841)	(62,901)	19,470	25,408	-	-
141	GALENA CITY SD	(22,814)	(61,375)	18,997	24,792	-	-
143	CITY OF PETERSBURG	69,485	(84,230)	26,071	34,024	-	-
144	BRISTOL BAY BOROUGH	158,437	(52,035)	16,106	21,019	-	-
145	NORTH SLOPE BOROUGH	1,347,543	(1,292,390)	400,028	522,049	-	-
146	WRANGELL PUBLIC SD	4,491	(15,445)	4,781	6,239	-	-
148	CITY OF CORDOVA	1,935	(56,962)	17,631	23,009	-	-
149	NOME CITY SD	(48,979)	(22,763)	7,046	9,195	-	-
151	CITY OF KING COVE	302	(17,063)	5,281	6,892	-	-
152	ALASKA HOUSING FINANCE CORPORATION	238,236	(331,716)	102,675	133,994	-	-
153	LOWER YUKON SD	141,369	(123,817)	38,324	50,015	-	-
154	NORTHWEST ARCTIC BOROUGH SD	131,663	(134,886)	41,751	54,486	-	-
155	SOUTHEAST ISLAND SD	12,573	(16,769)	5,190	6,774	-	-
156	PRIBILOF SD	1,928	(5,387)	1,668	2,176	-	-
157	LOWER KUSKOKWIM SD	230,664	(319,636)	98,936	129,114	-	-
158	KODIAK ISLAND BOROUGH SD	(86,840)	(113,060)	34,995	45,670	-	-
159	YUKON FLATS SD	44,891	(22,156)	6,858	8,950	-	-
160	YUKON / KOYUKUK SD	39,848	(43,963)	13,608	17,758	-	-
161	NORTH SLOPE BOROUGH SD	284,233	(235,792)	72,984	95,246	-	-
162	ALEUTIAN REGION SD	(426)	(1,629)	504	658	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	66,233	(55,013)	17,028	22,222	-	-
164	LAKE AND PENINSULA BOROUGH SD	(5,057)	(32,250)	9,982	13,027	-	-
165	SITKA COMMUNITY HOSPITAL	236,458	(175,318)	54,265	70,818	-	-
166	TANANA SD	12,981	(3,015)	933	1,218	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	53,138	(27,323)	8,457	11,037	-	-
168	HYDABURG CITY SD	5,428	(5,167)	1,599	2,087	-	-
169	CITY OF TANANA	(13,931)	(147)	46	59	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	52,974	(25,061)	7,757	10,123	-	-
171	CITY OF BARROW	54,534	(27,488)	8,508	11,104	-	-
172	CITY OF SAINT PAUL	54,203	(22,524)	6,972	9,098	-	-
173	MUNICIPALITY OF ANCHORAGE	2,397,215	(3,264,688)	1,010,504	1,318,741	-	-
174	KODIAK ISLAND BOROUGH	59,248	(56,631)	17,529	22,876	-	-
175	NOME JOINT UTILITY SYSTEM	71,927	(15,574)	4,820	6,291	-	-

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

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
176	CITY OF SAND POINT	3,514	(19,435)	6,016	7,851	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	165,145	(115,579)	35,775	46,687	-	-
178	CITY OF DILLINGHAM	(12,161)	(42,363)	13,112	17,112	-	-
179	CITY OF UNALASKA	197,424	(182,507)	56,491	73,722	-	-
180	KENAI PENINSULA BOROUGH	176,510	(328,131)	101,565	132,546	-	-
181	CITY OF KETCHIKAN	183,319	(153,806)	47,607	62,128	-	-
182	CITY OF SEWARD	10,704	(79,247)	24,529	32,011	-	-
183	CITY OF FORT YUKON	30,119	(8,109)	2,510	3,275	-	-
184	BRISTOL BAY BOROUGH SD	35,554	(9,157)	2,834	3,699	-	-
185	CORDOVA CITY SD	29,512	(16,144)	4,997	6,521	-	-
186	CITY OF CRAIG	14,170	(27,654)	8,560	11,170	-	-
187	PETERSBURG MEDICAL CENTER	66,884	(103,996)	32,189	42,008	-	-
189	HAINES BOROUGH	43,619	(43,485)	13,460	17,565	-	-
190	KENAI PENINSULA BOROUGH SD	370,690	(336,552)	104,171	135,947	-	-
191	CITY OF NORTH POLE	77,893	(49,019)	15,173	19,801	-	-
192	CITY OF GALENA	6,959	(16,327)	5,054	6,595	-	-
193	CITY OF NENANA	4,287	-	-	-	-	-
195	YUPIIT SD	(23,302)	(26,790)	8,292	10,821	-	-
196	NENANA CITY SD	17,793	(28,021)	8,673	11,319	-	-
198	CITY OF SAXMAN	(2,908)	(680)	211	275	-	-
199	CITY OF HOONAH	(33,441)	(16,070)	4,974	6,491	-	-
200	CITY OF PELICAN	(17,372)	(754)	233	305	-	-
202	CITY OF WHITTIER	(4,769)	(15,776)	4,883	6,373	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(25,158)	(33,115)	10,250	13,376	-	-
204	CRAIG CITY SD	10,783	(15,776)	4,883	6,373	-	-
205	DILLINGHAM CITY SD	31,704	(21,365)	6,613	8,630	-	-
206	CITY OF THORNE BAY	(5,790)	(6,913)	2,140	2,793	-	-
208	CITY OF AKUTAN	983	(15,997)	4,951	6,462	-	-
209	UNALASKA CITY SD	36,181	(19,251)	5,959	7,776	-	-
211	KASHUNAMIUT SD	8,924	(25,116)	7,774	10,146	-	-
215	CITY OF HOMER	100,316	(107,618)	33,311	43,471	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(7,519)	(3,585)	1,110	1,448	-	-
219	BARTLETT REGIONAL HOSPITAL	852,493	(582,549)	180,314	235,315	-	-
220	NORTHWEST ARCTIC BOROUGH	101,303	(38,539)	11,929	15,567	-	-
221	SAINT MARY'S SD	8,880	(11,896)	3,682	4,805	-	-
223	BRISTOL BAY RHA	(43,775)	(19,398)	6,004	7,836	-	-
224	COPPER RIVER BASIN RHA	3,857	(9,727)	3,011	3,929	-	-
225	SKAGWAY CITY SD	12,477	(5,001)	1,548	2,020	-	-
227	CITY OF KLAUOCK	(892)	(11,620)	3,597	4,694	-	-
228	PETERSBURG CITY SD	(14,838)	(16,272)	5,037	6,573	-	-
230	ALEUTIANS EAST BOROUGH	29,915	(14,893)	4,610	6,016	-	-
235	CITY OF HUSLIA	8,488	(3,034)	939	1,225	-	-
237	CITY OF KALTAG	4,122	(735)	228	297	-	-
240	HAINES BOROUGH SD	18,510	(14,875)	4,604	6,009	-	-
242	CITY OF ELIM	(94)	(160)	50	65	-	-
243	CITY OF ATKA	2,331	(3,034)	939	1,225	-	-
244	ALEUTIANS EAST BOROUGH SD	(14,844)	(11,859)	3,671	4,791	-	-
246	DELTA/GREELY SD	(6,827)	(30,283)	9,373	12,233	-	-
247	LAKE AND PENINSULA BOROUGH	50,489	(7,391)	2,288	2,986	-	-
248	CITY AND BOROUGH OF YAKUTAT	16,797	(13,956)	4,320	5,637	-	-
249	CITY OF UNALAKLEET	(33,346)	(2,427)	751	980	-	-
251	KLAUOCK CITY SD	3,470	(8,954)	2,772	3,617	-	-
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	57,208	(32,637)	10,102	13,183	-	-
257	PELICAN CITY SD	2,217	(1,434)	444	579	-	-
258	DENALI BOROUGH	3,927	(7,281)	2,254	2,941	-	-
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	(4,387)	(331)	102	134	-	-
262	COOK INLET HOUSING AUTHORITY	298,019	(154,026)	47,675	62,218	-	-
263	INTERIOR RHA	26,796	(18,810)	5,822	7,598	-	-
264	YAKUTAT SD	1,809	(3,475)	1,076	1,404	-	-
265	KAKE CITY SD	20,811	(9,690)	2,999	3,914	-	-
267	ALEUTIAN HOUSING AUTHORITY	(17,482)	(14,765)	4,570	5,964	-	-
270	BERING STRAITS RHA	45,103	(24,602)	7,615	9,938	-	-
271	CITY OF EGEGIK	(14,359)	(1,747)	541	706	-	-
275	ILISAGVIK COLLEGE	295,444	(109,585)	33,919	44,266	-	-
276	NORTH PACIFIC RIM HA	(36,360)	(19,141)	5,925	7,732	-	-

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

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
278	SAXMAN SEAPORT	9,264	(1,434)	444	579	-	-
279	TLINGIT-HAIDA RHA	(2,999)	(47,162)	14,598	19,051	-	-
280	CITY OF TOKSOOK BAY	184	(331)	102	134	-	-
281	BARANOF ISLAND HA	(11,235)	(10,701)	3,312	4,323	-	-
282	CITY OF DELTA JUNCTION	(11,137)	(5,277)	1,633	2,132	-	-
283	CITY OF ANDERSON	(2,250)	(257)	80	104	-	-
284	INTER-ISLAND FERRY AUTHORITY	24,607	(19,582)	6,061	7,910	-	-
286	CITY OF SELDOVIA	(13,691)	(1,600)	495	646	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	15,330	(16,272)	5,037	6,573	-	-
290	CITY OF UPPER KALSKAG	20	(515)	159	208	-	-
291	CITY OF SHAKTOOLIK	(1,922)	(533)	165	215	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(4,222)	(16,364)	5,065	6,610	-	-
296	MUNICIPALITY OF SKAGWAY	46,493	(64,464)	19,953	26,040	-	-
297	CITY OF NULATO	(8,268)	(2,151)	666	869	-	-
298	CITY OF ANIAK	876	(2,979)	922	1,203	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	178,424	(51,980)	16,089	20,997	-	-
Subtotal		38,545,699	(43,360,240)	13,421,099	17,514,974	-	-
Nonemployer:							
999	STATE OF ALASKA	8,140,128	(7,143,092)	2,210,969	2,885,387	-	-
Total		46,685,827	(50,503,332)	15,632,068	20,400,361	-	-

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

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

Employer Number	Employer Name	FY2019			FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total		
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	51,380,421	10,292,567	61,662,987	42,361,005	2,947,382	45,308,387	62,206,048	99,412,657
102	SOUTHWEST REGION SD	136,565	27,351	163,916	104,439	7,267	111,706	145,348	171,329
103	ANNETTE ISLAND SD	37,679	7,546	45,226	32,146	2,237	34,382	49,473	51,808
104	BERING STRAIT SD	357,060	71,513	428,572	304,466	21,184	325,650	456,109	554,500
105	CHATHAM SD	17,963	3,598	21,560	17,955	1,249	19,205	27,774	33,146
106	ALASKA MUNICIPAL LEAGUE	6,492	1,300	7,792	12,303	856	13,159	18,046	21,776
107	CITY OF VALDEZ	426,381	85,396	511,777	316,456	22,018	338,474	448,868	527,862
108	JUNEAU BOROUGH SD	601,729	120,515	722,245	483,181	33,619	516,800	691,204	825,752
109	MATANUSKA-SUSITNA BOROUGH	1,083,601	217,026	1,300,626	864,788	60,170	924,958	1,255,175	1,525,141
110	MATANUSKA-SUSITNA BOROUGH SD	1,350,296	270,440	1,620,735	1,088,076	75,706	1,163,782	1,691,688	2,093,355
111	ANCHORAGE SD	3,987,589	798,642	4,786,230	3,431,820	238,778	3,670,598	5,112,422	6,230,930
112	COPPER RIVER SD	54,266	10,868	65,134	47,244	3,287	50,531	64,149	78,052
113	UNIVERSITY OF ALASKA	6,389,295	1,279,660	7,668,954	5,976,529	415,833	6,392,362	8,587,363	10,347,866
115	CITY OF KENAI	359,797	74,064	433,861	298,905	20,797	319,702	419,562	535,546
116	FAIRBANKS NORTH STAR BOROUGH	1,223,237	244,992	1,468,229	984,535	68,502	1,053,037	1,436,910	1,780,094
117	FAIRBANKS NORTH STAR BOROUGH SD	1,486,989	297,817	1,784,806	1,247,629	86,807	1,334,436	1,867,140	2,362,911
118	DENALI BOROUGH SD	28,799	5,768	34,566	34,464	2,398	36,862	58,514	75,340
120	CITY AND BOROUGH OF SITKA	516,348	103,415	619,763	413,336	28,759	442,095	599,905	754,171
121	CHUGACH SD	21,182	4,242	25,424	15,517	1,080	16,597	22,019	28,543
122	KETCHIKAN GATEWAY BOROUGH	256,933	51,459	308,392	218,449	15,199	233,649	323,167	399,801
123	CITY OF SOLDOTNA	208,998	41,858	250,856	190,548	13,258	203,806	231,113	279,447
124	IDITAROD AREA SD	45,022	9,017	54,039	35,000	2,435	37,436	60,707	56,236
125	KUSPUK SD	71,383	14,297	85,680	60,010	4,175	64,186	95,520	117,013
126	CITY AND BOROUGH OF JUNEAU	1,776,765	355,854	2,132,619	1,462,196	101,736	1,563,932	2,108,295	2,528,389
128	CITY OF KODIAK	351,253	70,350	421,602	294,599	20,498	315,097	396,631	475,408
129	CITY OF FAIRBANKS	438,044	87,732	525,777	370,003	25,744	395,747	551,639	690,338
131	CITY OF WASILLA	369,635	74,031	443,666	299,834	20,882	320,696	413,369	483,881
133	SITKA BOROUGH SD	111,241	22,280	133,521	95,295	6,630	101,925	141,939	177,646
134	CITY OF PALMER	193,824	38,819	232,643	148,040	10,300	158,340	226,405	300,155
135	CITY AND BOROUGH OF WRANGELL	165,983	33,243	199,226	136,960	9,529	146,489	275,984	281,545
136	CITY OF BETHEL	297,351	59,554	356,905	221,975	15,445	237,420	316,550	385,413
137	VALDEZ CITY SD	85,179	17,060	102,239	75,271	5,237	80,508	117,023	140,634
138	HOONAH CITY SD	31,391	6,267	37,678	25,097	1,746	26,844	37,345	43,200
139	CITY OF NOME	129,124	25,861	154,986	104,974	7,304	112,278	150,669	182,628
140	CITY OF KOTZEBUE	181,906	36,432	218,338	142,022	9,882	151,903	221,193	277,381
141	GALENA CITY SD	173,658	34,781	208,438	143,540	9,987	153,527	205,945	248,884
143	CITY OF PETERSBURG	217,526	43,567	261,093	189,861	13,210	203,071	267,066	328,943
144	BRISTOL BAY BOROUGH	120,742	24,182	144,924	97,743	6,801	104,544	145,200	182,638
145	NORTH SLOPE BOROUGH	3,513,927	703,776	4,217,703	3,078,352	214,885	3,293,236	4,175,351	5,056,252
146	WRANGELL PUBLIC SD	31,198	6,248	37,446	35,000	2,435	37,435	47,109	54,602
148	CITY OF CORDOVA	145,506	29,142	174,649	124,258	8,646	132,904	182,344	214,208
149	NOME CITY SD	76,824	15,386	92,210	68,866	4,792	73,657	92,835	118,249
151	CITY OF KING COVE	44,546	8,922	53,468	42,432	2,952	45,385	52,454	75,703
152	ALASKA HOUSING FINANCE CORPORATION	943,690	189,004	1,132,694	835,634	58,141	893,775	1,261,399	1,634,371
153	LOWER YUKON SD	349,973	69,973	419,946	264,396	18,431	282,827	384,577	460,273
154	NORTHWEST ARCTIC BOROUGH SD	363,681	72,839	436,520	283,252	19,708	302,960	406,638	467,425
155	SOUTHEAST ISLAND SD	35,081	7,026	42,107	27,132	1,888	29,019	42,074	51,045
156	PRIBILOF SD	24,210	4,849	29,059	20,703	1,440	22,143	31,723	32,276
157	LOWER KUSKOKWIM SD	862,487	172,740	1,035,227	726,155	50,524	776,680	1,002,958	1,330,654
158	KODIAK ISLAND BOROUGH SD	276,971	55,472	332,443	238,411	16,588	254,999	355,896	449,130
159	YUKON FLATS SD	38,713	7,534	46,247	38,871	2,705	41,576	51,380	59,335
160	YUKON / KOYUKUK SD	93,064	18,639	111,703	79,834	5,559	85,393	110,203	132,853
161	NORTH SLOPE BOROUGH SD	587,363	117,638	705,001	509,336	35,438	544,775	701,373	846,350
162	ALEUTIAN REGION SD	103	21	124	-	-	-	6,373	10,655
163	CORDOVA COMMUNITY MEDICAL CENTER	682	137	818	41,048	2,856	43,904	169,165	150,983
164	LAKE AND PENINSULA BOROUGH SD	80,861	16,195	97,056	65,499	4,557	70,056	104,228	117,174
165	SITKA COMMUNITY HOSPITAL	408,961	81,907	490,869	367,046	25,538	392,584	513,965	596,211
166	TANANA SD	3,372	675	4,047	4,296	296	4,592	5,208	7,725
167	SOUTHEAST REGIONAL RESOURCE CENTER	69,141	13,848	82,989	60,767	4,228	64,995	91,583	95,034
168	HYDABURG CITY SD	3,787	758	4,545	3,699	257	3,956	4,866	4,159
169	CITY OF TANANA	373	75	448	1,566	109	1,675	5,221	5,366
170	NORTH PACIFIC FISHERY MGMT COUNCIL	77,141	15,450	92,591	56,581	3,937	60,517	90,038	104,261
171	CITY OF BARROW	65,018	13,022	78,040	55,853	3,886	59,739	67,522	88,323
172	CITY OF SAINT PAUL	58,712	11,759	70,471	45,107	3,138	48,245	57,828	81,260
173	MUNICIPALITY OF ANCHORAGE	10,400,568	2,083,045	12,483,613	8,782,824	611,089	9,393,913	12,307,987	14,957,637
174	KODIAK ISLAND BOROUGH	143,757	28,792	172,549	137,930	9,597	147,527	191,165	249,213
175	NOME JOINT UTILITY SYSTEM	54,123	10,840	64,963	50,962	3,546	54,508	64,568	63,912
176	CITY OF SAND POINT	49,104	9,835	58,939	38,529	2,681	41,210	54,046	66,843
177	KETCHIKAN GATEWAY BOROUGH SD	261,459	52,365	313,824	205,461	14,295	219,756	285,429	330,685
178	CITY OF DILLINGHAM	122,031	24,441	146,472	98,064	6,127	94,191	135,025	167,421
179	CITY OF UNALASKA	503,583	100,859	604,442	397,537	27,680	425,197	565,081	712,874
180	KENAI PENINSULA BOROUGH	922,927	184,846	1,107,773	785,385	54,645	840,031	1,158,179	1,444,367
181	CITY OF KETCHIKAN	439,471	88,018	527,489	376,776	26,215	402,991	555,296	699,095
182	CITY OF SEWARD	211,750	42,410	254,160	193,325	13,541	206,776	279,195	343,706
183	CITY OF FORT YUKON	11,874	2,398	14,272	24,819	1,727	26,546	19,383	10,444
184	BRISTOL BAY BOROUGH SD	27,320	5,472	32,792	21,470	1,494	22,964	26,228	30,612
185	CORDOVA CITY SD	44,088	8,830	52,919	42,489	3,281	45,770	53,819	65,323
186	CITY OF CRAIG	69,877	13,995	83,872	58,313	4,057	62,370	81,730	98,562
187	PETERSBURG MEDICAL CENTER	280,071	56,093	336,164	233,234	16,228	249,461	316,486	359,123
189	HAINES BOROUGH	100,355	20,099	120,454	82,413	5,734	88,147	113,825	125,505
190	KENAI PENINSULA BOROUGH SD	856,817	171,605	1,028,422	653,666	45,481	699,147	1,000,116	1,245,653
191	CITY OF NORTH POLE	120,244	24,083	144,327	99,464	6,920	106,384	144,236	169,222
192	CITY OF GALENA	41,130	8,238	49,368	35,031	2,437	37,469	50,909	65,323
193	CITY OF NENANA	847	170	1,016	17,789	1,238	19,027	6,602	16,792
195	YUPIIT SD	70,633	14,147	84,780	68,912	4,795	73,707	135,344	126,592
196	NENANA CITY SD	63,871	12,792	76,663	58,471	4,068	62,540	72,252	89,544
198	CITY OF SAXMAN	7,674	1,537	9,211	4,146	288	4,435	3,109	6,557
199	CITY OF HOONAH	38,673	7,746	46,419	34,431	2,396	36,827	52,403	65,158
200	CITY OF PELICAN	2,926	2,524	5,450	588	2,972	3,560	11,507	11,507
202	CITY OF WHITTIER	49,040	9,822	58,862	38,803	2,700	41,503	54,308	63,618

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

Employer Number	Employer Name	FY2019			FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	81,481	15,259	97,440	70,044	4,874	74,918	101,154	127,645
204	CRAIG CITY SD	40,631	8,138	48,768	27,246	1,896	29,141	39,642	48,819
205	DILLINGHAM CITY SD	54,080	10,831	64,911	62,047	4,317	66,364	75,913	82,518
206	CITY OF THORNE BAY	18,114	3,628	21,742	14,252	992	15,243	20,373	24,929
208	CITY OF AKUTAN	39,695	7,950	47,645	31,934	2,222	34,156	69,515	56,682
209	UNALASKA CITY SD	58,064	11,629	69,693	41,854	2,912	44,766	62,255	69,651
211	KASHUNAMIUT SD	58,167	11,650	69,817	52,240	3,635	55,875	79,559	97,704
215	CITY OF HOMER	291,305	58,343	349,648	246,262	17,274	263,536	357,551	431,642
218	SPECIAL EDUCATION SERVICE AGENCY	12,775	2,559	15,333	7,612	530	8,142	12,659	15,110
219	BARTLETT REGIONAL HOSPITAL	1,564,888	313,419	1,878,306	1,311,516	91,252	1,402,768	1,808,920	2,068,806
220	NORTHWEST ARCTIC BOROUGH	118,543	23,742	142,285	89,233	6,209	95,441	101,124	140,005
221	SAINT MARYS SD	37,173	7,445	44,618	21,846	1,520	23,366	35,396	42,034
223	BRISTOL BAY RHA	63,670	12,752	76,422	50,170	3,491	53,661	77,898	108,465
224	COPPER RIVER BASIN RHA	24,954	4,978	29,932	19,693	1,370	21,063	29,686	36,341
225	SKAGWAY CITY SD	14,038	2,812	16,850	11,867	826	12,693	20,345	24,526
227	CITY OF KLAWOCK	27,912	5,590	33,503	21,288	1,481	22,770	36,069	44,232
228	PETERSBURG CITY SD	42,418	8,495	50,913	39,370	2,739	42,109	49,284	64,305
230	ALEUTIANS EAST BOROUGH	53,413	10,698	64,111	45,399	3,159	48,558	69,179	92,459
235	CITY OF HUSLIA	7,306	1,463	8,769	7,447	518	7,965	8,301	9,489
237	CITY OF KALTAG	2,883	577	3,460	1,833	128	1,960	1,537	2,272
240	HAINES BOROUGH SD	34,718	6,953	41,671	26,503	1,844	28,347	37,065	47,666
242	CITY OF ELIM	-	-	-	-	-	-	1,288	1,868
243	CITY OF ATKA	1,493	299	1,792	5,875	409	6,284	7,979	12,995
244	ALEUTIANS EAST BOROUGH SD	39,345	7,880	47,226	28,919	2,012	30,931	39,923	57,274
246	DELTA/GREELEY SD	84,602	16,944	101,546	74,416	5,178	79,593	107,576	144,263
247	LAKE AND PENINSULA BOROUGH	20,963	4,199	25,162	20,020	1,393	21,413	25,328	25,947
248	CITY AND BOROUGH OF YAKUTAT	44,370	8,887	53,257	32,219	2,242	34,461	50,659	58,493
249	CITY OF UNALAKLEET	8,306	1,664	9,969	10,330	719	11,049	11,026	16,159
251	KLAWOCK CITY SD	26,136	5,235	31,370	19,524	1,358	20,882	29,054	36,995
254	CITY OF MEKORYUK	-	-	-	-	-	-	1,073	1,160
255	ALASKA GATEWAY SD	68,260	13,743	82,363	53,763	3,741	57,504	71,503	76,719
257	FELICAN CITY SD	5,872	1,176	7,048	5,312	370	5,681	7,531	8,931
258	DENALI BOROUGH	18,909	3,767	22,576	14,108	862	15,069	22,179	27,232
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	603
260	CITY OF KACHEMAK	1,133	227	1,360	1,095	76	1,172	986	1,764
262	COOK INLET HOUSING AUTHORITY	401,693	80,452	482,145	309,452	21,531	330,982	428,162	494,130
263	INTERIOR RHA	51,196	10,254	61,450	42,053	2,926	44,979	61,437	79,184
264	YAKUTAT SD	10,958	2,195	13,153	11,922	829	12,751	18,250	18,450
265	KAKE CITY SD	26,807	5,369	32,175	20,621	1,435	22,056	30,050	33,875
267	ALEUTIAN HOUSING AUTHORITY	44,371	8,887	53,258	39,909	2,777	42,686	68,628	83,656
270	BERING STRAITS RHA	71,416	14,303	85,719	64,283	4,473	68,756	82,925	114,137
271	CITY OF EGEKIK	4,057	812	4,869	3,569	248	3,818	5,572	10,063
275	ILISAGVIK COLLEGE	259,063	51,886	310,948	209,465	14,574	224,039	275,960	321,937
276	NORTH PACIFIC RIM HA	62,484	12,515	74,999	51,329	3,571	54,901	87,129	105,217
278	SAXMIAN SEAPORT	3,149	631	3,779	1,298	90	1,388	5,045	6,353
279	TUNGIT-HAIDA RHA	124,470	24,929	149,399	107,176	7,457	114,633	165,000	209,961
280	CITY OF TOKSOOK BAY	336	67	403	3,173	221	3,394	1,234	2,482
281	BARANOF ISLAND HA	26,061	5,219	31,280	24,958	1,737	26,694	39,046	49,845
282	CITY OF DELTA JUNCTION	13,973	2,799	16,772	12,734	886	13,620	19,355	26,450
283	CITY OF ANDERSON	518	104	621	393	27	421	681	1,069
284	INTER-ISLAND FERRY AUTHORITY	52,387	10,492	62,879	49,987	3,061	47,048	62,008	75,951
286	CITY OF SELDOVIA	3,107	622	3,729	2,375	165	2,541	4,148	4,390
288	NORTHWEST INUPIAT HOUSING AUTHORITY	46,997	9,413	56,409	41,947	2,919	44,866	63,571	76,000
290	CITY OF UPPER KALSKAG	879	176	1,055	1,046	73	1,119	1,529	2,344
291	CITY OF SHAKTOOLIK	774	155	929	628	44	672	892	1,035
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	59,858	11,988	71,846	63,354	4,408	67,761	86,878	86,019
296	MUNICIPALITY OF SKAGWAY	132,178	26,473	158,651	143,842	10,008	153,850	202,817	248,784
297	CITY OF NULATO	2,601	521	3,122	150	2,303	3,600	3,989	4,390
298	CITY OF ANIAK	6,243	1,250	7,493	3,953	275	4,228	4,543	3,148
299	ALASKA GASLINE DEVELOPMENT CORPORATION	129,711	25,979	155,690	114,633	7,976	122,609	165,759	211,189
Subtotal		102,260,908	20,481,000	122,741,908	85,731,478	5,965,000	91,696,478	124,540,910	175,161,159
Nonemployer:									
999	STATE OF ALASKA	-	-	-	-	-	-	-	18,403,043
Total		102,260,908	20,481,000	122,741,908	85,731,478	5,965,000	91,696,478	124,540,910	193,564,202

* The RDS subsidy is allocated in proportion to actual contributions

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

		FY2015	FY2014	FY2013	FY2012	FY2011	FY2010
Total	Total Plan Contributions	171,028,000	340,458,000	373,205,000	334,941,000	362,188,000	313,683,000

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

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	1,163,000	0.29936%
103	ANNETTE ISLAND SD	484,000	0.12458%
104	BERING STRAIT SD	3,019,000	0.77711%
105	CHATHAM SD	274,000	0.07053%
106	ALASKA MUNICIPAL LEAGUE	39,000	0.01004%
107	CITY OF VALDEZ	2,914,000	0.75008%
108	JUNEAU BOROUGH SD	4,874,000	1.25460%
109	MATANUSKA-SUSITNA BOROUGH	8,486,000	2.18435%
110	MATANUSKA-SUSITNA BOROUGH SD	11,412,000	2.93753%
111	ANCHORAGE SD	35,599,000	9.16343%
112	COPPER RIVER SD	439,000	0.11300%
113	UNIVERSITY OF ALASKA	41,031,000	10.56166%
115	CITY OF KENAI	2,508,000	0.64558%
116	FAIRBANKS NORTH STAR BOROUGH	8,587,000	2.21035%
117	FAIRBANKS NORTH STAR BOROUGH SD	12,631,000	3.25131%
118	DENALI BOROUGH SD	454,000	0.11686%
120	CITY AND BOROUGH OF SITKA	3,616,000	0.93078%
121	CHUGACH SD	207,000	0.05328%
122	KETCHIKAN GATEWAY BOROUGH	1,982,000	0.51018%
123	CITY OF SOLDOTNA	1,412,000	0.36346%
124	IDITAROD AREA SD	407,000	0.10476%
125	KUSPUK SD	691,000	0.17787%
126	CITY AND BOROUGH OF JUNEAU	13,403,000	3.45002%
128	CITY OF KODIAK	2,507,000	0.64532%
129	CITY OF FAIRBANKS	3,000,000	0.77222%
131	CITY OF WASILLA	2,621,000	0.67466%
133	SITKA BOROUGH SD	1,067,000	0.27465%
134	CITY OF PALMER	1,372,000	0.35316%
135	CITY AND BOROUGH OF WRANGELL	1,163,000	0.29936%
136	CITY OF BETHEL	1,996,000	0.51378%
137	VALDEZ CITY SD	704,000	0.18121%
138	HOONAH CITY SD	230,000	0.05920%
139	CITY OF NOME	1,151,000	0.29628%
140	CITY OF KOTZEBUE	1,361,000	0.35033%
141	GALENA CITY SD	1,329,000	0.34209%
143	CITY OF PETERSBURG	1,820,000	0.46848%
144	BRISTOL BAY BOROUGH	1,124,000	0.28933%
145	NORTH SLOPE BOROUGH	27,948,000	7.19401%
146	WRANGELL PUBLIC SD	334,000	0.08597%
148	CITY OF CORDOVA	1,232,000	0.31713%
149	NOME CITY SD	496,000	0.12767%
151	CITY OF KING COVE	371,000	0.09550%
152	ALASKA HOUSING FINANCE CORPORATION	7,174,000	1.84664%
153	LOWER YUKON SD	2,680,000	0.68985%
154	NORTHWEST ARCTIC BOROUGH SD	2,916,000	0.75060%
155	SOUTHEAST ISLAND SD	362,000	0.09318%
156	PRIBILOF SD	118,000	0.03037%
157	LOWER KUSKOKWIM SD	6,910,000	1.77868%
158	KODIAK ISLAND BOROUGH SD	2,445,000	0.62936%
159	YUKON FLATS SD	479,000	0.12330%
160	YUKON / KOYUKUK SD	952,000	0.24505%
161	NORTH SLOPE BOROUGH SD	5,099,000	1.31252%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,189,000	0.30606%

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

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
164	LAKE AND PENINSULA BOROUGH SD	696,000	0.17916%
165	SITKA COMMUNITY HOSPITAL	3,787,000	0.97480%
166	TANANA SD	65,000	0.01673%
167	SOUTHEAST REGIONAL RESOURCE CENTER	594,000	0.15290%
168	HYDABURG CITY SD	110,000	0.02831%
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	543,000	0.13977%
171	CITY OF BARROW	596,000	0.15341%
172	CITY OF SAINT PAUL	484,000	0.12458%
173	MUNICIPALITY OF ANCHORAGE	70,600,000	18.17293%
174	KODIAK ISLAND BOROUGH	1,224,000	0.31507%
175	NOME JOINT UTILITY SYSTEM	338,000	0.08700%
176	CITY OF SAND POINT	420,000	0.10811%
177	KETCHIKAN GATEWAY BOROUGH SD	2,501,000	0.64377%
178	CITY OF DILLINGHAM	915,000	0.23553%
179	CITY OF UNALASKA	3,948,000	1.01624%
180	KENAI PENINSULA BOROUGH	7,095,000	1.82630%
181	CITY OF KETCHIKAN	3,325,000	0.85588%
182	CITY OF SEWARD	1,713,000	0.44094%
183	CITY OF FORT YUKON	174,000	0.04479%
184	BRISTOL BAY BOROUGH SD	199,000	0.05122%
185	CORDOVA CITY SD	350,000	0.09009%
186	CITY OF CRAIG	596,000	0.15341%
187	PETERSBURG MEDICAL CENTER	2,249,000	0.57891%
189	HAINES BOROUGH	940,000	0.24196%
190	KENAI PENINSULA BOROUGH SD	7,277,000	1.87315%
191	CITY OF NORTH POLE	1,062,000	0.27337%
192	CITY OF GALENA	353,000	0.09086%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	578,000	0.14878%
196	NENANA CITY SD	607,000	0.15625%
198	CITY OF SAXMAN	18,000	0.00463%
199	CITY OF HOONAH	348,000	0.08958%
200	CITY OF PELICAN	20,000	0.00515%
202	CITY OF WHITTIER	340,000	0.08752%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	715,000	0.18405%
204	CRAIG CITY SD	340,000	0.08752%
205	DILLINGHAM CITY SD	461,000	0.11866%
206	CITY OF THORNE BAY	150,000	0.03861%
208	CITY OF AKUTAN	345,000	0.08881%
209	UNALASKA CITY SD	419,000	0.10785%
211	KASHUNAMIUT SD	543,000	0.13977%
215	CITY OF HOMER	2,327,000	0.59899%
218	SPECIAL EDUCATION SERVICE AGENCY	78,000	0.02008%
219	BARTLETT REGIONAL HOSPITAL	12,597,000	3.24255%
220	NORTHWEST ARCTIC BOROUGH	833,000	0.21442%
221	SAINT MARY'S SD	256,000	0.06590%
223	BRISTOL BAY RHA	420,000	0.10811%
224	COPPER RIVER BASIN RHA	209,000	0.05380%
225	SKAGWAY CITY SD	108,000	0.02780%
227	CITY OF KLAWOCK	253,000	0.06512%
228	PETERSBURG CITY SD	351,000	0.09035%
230	ALEUTIANS EAST BOROUGH	320,000	0.08237%
235	CITY OF HUSLIA	66,000	0.01699%
237	CITY OF KALTAG	18,000	0.00463%

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

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
240	HAINES BOROUGH SD	319,000	0.08211%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	65,000	0.01673%
244	ALEUTIANS EAST BOROUGH SD	255,000	0.06564%
246	DELTA/GREELY SD	656,000	0.16886%
247	LAKE AND PENINSULA BOROUGH	160,000	0.04119%
248	CITY AND BOROUGH OF YAKUTAT	301,000	0.07748%
249	CITY OF UNALAKLEET	53,000	0.01364%
251	KLAWOCK CITY SD	195,000	0.05019%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	707,000	0.18199%
257	PELICAN CITY SD	29,000	0.00746%
258	DENALI BOROUGH	158,000	0.04067%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	8,000	0.00206%
262	COOK INLET HOUSING AUTHORITY	3,331,000	0.85742%
263	INTERIOR RHA	407,000	0.10476%
264	YAKUTAT SD	75,000	0.01931%
265	KAKE CITY SD	209,000	0.05380%
267	ALEUTIAN HOUSING AUTHORITY	319,000	0.08211%
270	BERING STRAITS RHA	533,000	0.13720%
271	CITY OF EGEGIK	38,000	0.00978%
275	ILISAGVIK COLLEGE	2,370,000	0.61005%
276	NORTH PACIFIC RIM HA	415,000	0.10682%
278	SAXMAN SEAPORT	30,000	0.00772%
279	TLINGIT-HAIDA RHA	1,022,000	0.26307%
280	CITY OF TOKSOOK BAY	8,000	0.00206%
281	BARANOF ISLAND HA	232,000	0.05972%
282	CITY OF DELTA JUNCTION	113,000	0.02909%
283	CITY OF ANDERSON	8,000	0.00206%
284	INTER-ISLAND FERRY AUTHORITY	424,000	0.10914%
286	CITY OF SELDOVIA	33,000	0.00849%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	351,000	0.09035%
290	CITY OF UPPER KALSKAG	13,000	0.00335%
291	CITY OF SHAKTOOLIK	13,000	0.00335%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	354,000	0.09112%
296	MUNICIPALITY OF SKAGWAY	1,396,000	0.35934%
297	CITY OF NULATO	45,000	0.01158%
298	CITY OF ANIAK	65,000	0.01673%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,124,000	0.28933%
Total		388,490,000	100.00000%

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

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

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	62,826	(406,047)
103	ANNETTE ISLAND SD	26,146	(168,983)
104	BERING STRAIT SD	163,089	(1,054,046)
105	CHATHAM SD	14,802	(95,664)
106	ALASKA MUNICIPAL LEAGUE	2,107	(13,616)
107	CITY OF VALDEZ	157,417	(1,017,386)
108	JUNEAU BOROUGH SD	263,298	(1,701,696)
109	MATANUSKA-SUSITNA BOROUGH	458,421	(2,962,780)
110	MATANUSKA-SUSITNA BOROUGH SD	616,486	(3,984,356)
111	ANCHORAGE SD	1,923,090	(12,428,944)
112	COPPER RIVER SD	23,715	(153,271)
113	UNIVERSITY OF ALASKA	2,216,531	(14,325,458)
115	CITY OF KENAI	135,484	(875,637)
116	FAIRBANKS NORTH STAR BOROUGH	463,877	(2,998,043)
117	FAIRBANKS NORTH STAR BOROUGH SD	682,338	(4,409,955)
118	DENALI BOROUGH SD	24,525	(158,508)
120	CITY AND BOROUGH OF SITKA	195,340	(1,262,481)
121	CHUGACH SD	11,182	(72,271)
122	KETCHIKAN GATEWAY BOROUGH	107,069	(691,990)
123	CITY OF SOLDOTNA	76,277	(492,982)
124	IDITAROD AREA SD	21,987	(142,099)
125	KUSPUK SD	37,328	(241,254)
126	CITY AND BOROUGH OF JUNEAU	724,042	(4,679,489)
128	CITY OF KODIAK	135,430	(875,288)
129	CITY OF FAIRBANKS	162,063	(1,047,412)
131	CITY OF WASILLA	141,589	(915,089)
133	SITKA BOROUGH SD	57,640	(372,530)
134	CITY OF PALMER	74,117	(479,017)
135	CITY AND BOROUGH OF WRANGELL	62,826	(406,047)
136	CITY OF BETHEL	107,826	(696,878)
137	VALDEZ CITY SD	38,031	(245,793)
138	HOONAH CITY SD	12,425	(80,302)
139	CITY OF NOME	62,178	(401,857)
140	CITY OF KOTZEBUE	73,522	(475,176)
141	GALENA CITY SD	71,794	(464,004)
143	CITY OF PETERSBURG	98,318	(635,430)
144	BRISTOL BAY BOROUGH	60,719	(392,430)
145	NORTH SLOPE BOROUGH	1,509,776	(9,757,693)
146	WRANGELL PUBLIC SD	18,043	(116,612)
148	CITY OF CORDOVA	66,554	(430,137)
149	NOME CITY SD	26,794	(173,172)
151	CITY OF KING COVE	20,042	(129,530)
152	ALASKA HOUSING FINANCE CORPORATION	387,546	(2,504,712)
153	LOWER YUKON SD	144,776	(935,688)
154	NORTHWEST ARCTIC BOROUGH SD	157,525	(1,018,085)
155	SOUTHEAST ISLAND SD	19,556	(126,388)
156	PRIBILOF SD	6,374	(41,198)
157	LOWER KUSKOKWIM SD	373,284	(2,412,540)
158	KODIAK ISLAND BOROUGH SD	132,081	(853,641)
159	YUKON FLATS SD	25,876	(167,237)
160	YUKON / KOYUKUK SD	51,428	(332,379)
161	NORTH SLOPE BOROUGH SD	275,453	(1,780,252)
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	64,231	(415,124)

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

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
164	LAKE AND PENINSULA BOROUGH SD	37,599	(243,000)
165	SITKA COMMUNITY HOSPITAL	204,577	(1,322,183)
166	TANANA SD	3,511	(22,694)
167	SOUTHEAST REGIONAL RESOURCE CENTER	32,088	(207,388)
168	HYDABURG CITY SD	5,942	(38,405)
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	29,333	(189,582)
171	CITY OF BARROW	32,196	(208,086)
172	CITY OF SAINT PAUL	26,146	(168,983)
173	MUNICIPALITY OF ANCHORAGE	3,813,875	(24,649,103)
174	KODIAK ISLAND BOROUGH	66,122	(427,344)
175	NOME JOINT UTILITY SYSTEM	18,259	(118,008)
176	CITY OF SAND POINT	22,689	(146,638)
177	KETCHIKAN GATEWAY BOROUGH SD	135,106	(873,193)
178	CITY OF DILLINGHAM	49,429	(319,461)
179	CITY OF UNALASKA	213,274	(1,378,395)
180	KENAI PENINSULA BOROUGH	383,278	(2,477,130)
181	CITY OF KETCHIKAN	179,619	(1,160,882)
182	CITY OF SEWARD	92,538	(598,072)
183	CITY OF FORT YUKON	9,400	(60,750)
184	BRISTOL BAY BOROUGH SD	10,750	(69,478)
185	CORDOVA CITY SD	18,907	(122,198)
186	CITY OF CRAIG	32,196	(208,086)
187	PETERSBURG MEDICAL CENTER	121,493	(785,210)
189	HAINES BOROUGH	50,780	(328,189)
190	KENAI PENINSULA BOROUGH SD	393,110	(2,540,673)
191	CITY OF NORTH POLE	57,370	(370,784)
192	CITY OF GALENA	19,069	(123,246)
193	CITY OF NENANA	-	-
195	YUPIIT SD	31,224	(201,801)
196	NENANA CITY SD	32,791	(211,926)
198	CITY OF SAXMAN	972	(6,284)
199	CITY OF HOONAH	18,799	(121,500)
200	CITY OF PELICAN	1,080	(6,983)
202	CITY OF WHITTIER	18,367	(118,707)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	38,625	(249,633)
204	CRAIG CITY SD	18,367	(118,707)
205	DILLINGHAM CITY SD	24,904	(160,952)
206	CITY OF THORNE BAY	8,103	(52,371)
208	CITY OF AKUTAN	18,637	(120,452)
209	UNALASKA CITY SD	22,635	(146,289)
211	KASHUNAMIUT SD	29,333	(189,582)
215	CITY OF HOMER	125,707	(812,443)
218	SPECIAL EDUCATION SERVICE AGENCY	4,214	(27,233)
219	BARTLETT REGIONAL HOSPITAL	680,501	(4,398,084)
220	NORTHWEST ARCTIC BOROUGH	44,999	(290,831)
221	SAINT MARY'S SD	13,829	(89,379)
223	BRISTOL BAY RHA	22,689	(146,638)
224	COPPER RIVER BASIN RHA	11,290	(72,970)
225	SKAGWAY CITY SD	5,834	(37,707)
227	CITY OF KLAWOCK	13,667	(88,332)
228	PETERSBURG CITY SD	18,961	(122,547)
230	ALEUTIANS EAST BOROUGH	17,287	(111,724)
235	CITY OF HUSLIA	3,565	(23,043)
237	CITY OF KALTAG	972	(6,284)

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

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
240	HAINES BOROUGH SD	17,233	(111,375)
242	CITY OF ELIM	-	-
243	CITY OF ATKA	3,511	(22,694)
244	ALEUTIANS EAST BOROUGH SD	13,775	(89,030)
246	DELTA/GREELY SD	35,438	(229,034)
247	LAKE AND PENINSULA BOROUGH	8,643	(55,862)
248	CITY AND BOROUGH OF YAKUTAT	16,260	(105,090)
249	CITY OF UNALAKLEET	2,863	(18,504)
251	KLAWOCK CITY SD	10,534	(68,082)
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	38,193	(246,840)
257	PELICAN CITY SD	1,567	(10,125)
258	DENALI BOROUGH	8,535	(55,164)
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	432	(2,793)
262	COOK INLET HOUSING AUTHORITY	179,944	(1,162,977)
263	INTERIOR RHA	21,987	(142,099)
264	YAKUTAT SD	4,052	(26,185)
265	KAKE CITY SD	11,290	(72,970)
267	ALEUTIAN HOUSING AUTHORITY	17,233	(111,375)
270	BERING STRAITS RHA	28,793	(186,090)
271	CITY OF EGEGIK	2,053	(13,267)
275	ILISAGVIK COLLEGE	128,030	(827,456)
276	NORTH PACIFIC RIM HA	22,419	(144,892)
278	SAXMAN SEAPORT	1,621	(10,474)
279	TLINGIT-HAIDA RHA	55,209	(356,818)
280	CITY OF TOKSOOK BAY	432	(2,793)
281	BARANOF ISLAND HA	12,533	(81,000)
282	CITY OF DELTA JUNCTION	6,104	(39,453)
283	CITY OF ANDERSON	432	(2,793)
284	INTER-ISLAND FERRY AUTHORITY	22,905	(148,034)
286	CITY OF SELDOVIA	1,783	(11,522)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	18,961	(122,547)
290	CITY OF UPPER KALSKAG	702	(4,539)
291	CITY OF SHAKTOOLIK	702	(4,539)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	19,123	(123,595)
296	MUNICIPALITY OF SKAGWAY	75,413	(487,396)
297	CITY OF NULATO	2,431	(15,711)
298	CITY OF ANIAK	3,511	(22,694)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	60,719	(392,430)
Total		20,986,575	(135,636,403)

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