

State of Alaska - Public Employees' Retirement System

Net Pension Liability Reconciliation as of June 30, 2014

(\$ in thousands)

DRAFT

Employer Number	Employer Name	FY 2013	BOY	FY 2014	EOY
		Total	Employer	Total	Employer
		Contributions	Proportion	Contributions	Proportion
GASB No. 67 & 68 Disclosure Amounts					
101	STATE OF ALASKA	(93,930,552)	27.24350546%	(108,883,273)	28.38813574%
101	STATE OF ALASKA - Nonemployer contribution	(86,397,918)	25.05874933%	(94,240,318)	24.57041247%
102	SOUTHWEST REGION SD	(194,436)	0.05639407%	(227,600)	0.05934011%
102	SOUTHWEST REGION SD - Nonemployer contribution	(185,485)	0.05379773%	(205,825)	0.05366282%
103	ANNETTE ISLAND SD	(55,405)	0.01606950%	(63,109)	0.01645384%
103	ANNETTE ISLAND SD - Nonemployer contribution	(64,364)	0.01866811%	(70,008)	0.01825252%
104	BERING STRAIT SD	(684,184)	0.19844003%	(775,389)	0.20216017%
104	BERING STRAIT SD - Nonemployer contribution	(647,769)	0.18787822%	(697,092)	0.18174642%
105	CHATHAM SD	(33,056)	0.00958742%	(35,142)	0.00916235%
105	CHATHAM SD - Nonemployer contribution	(38,325)	0.01111575%	(35,613)	0.00928493%
106	ALASKA MUNICIPAL LEAGUE	(23,220)	0.00673464%	(27,792)	0.00724596%
106	ALASKA MUNICIPAL LEAGUE - Nonemployer contribution	(20,615)	0.00597910%	(22,979)	0.00599121%
107	CITY OF VALDEZ	(626,906)	0.18182714%	(708,410)	0.18469731%
107	CITY OF VALDEZ - Nonemployer contribution	(583,381)	0.16920301%	(624,200)	0.16274183%
108	JUNEAU BOROUGH SD	(957,448)	0.27769715%	(1,043,254)	0.27199800%
108	JUNEAU BOROUGH SD - Nonemployer contribution	(914,936)	0.26536686%	(934,518)	0.24364841%
109	MATANUSKA-SUSITNA BOROUGH	(1,634,410)	0.47404220%	(1,846,295)	0.48136764%
109	MATANUSKA-SUSITNA BOROUGH - Nonemployer contribution	(1,448,470)	0.42011245%	(1,532,631)	0.39958890%
110	MATANUSKA-SUSITNA BOROUGH SD	(2,323,290)	0.67384416%	(2,601,245)	0.67819877%
110	MATANUSKA-SUSITNA BOROUGH SD - Nonemployer contribution	(2,230,915)	0.64705199%	(2,369,140)	0.61768406%
111	ANCHORAGE SD	(7,701,318)	2.23368123%	(8,383,078)	2.18564285%
111	ANCHORAGE SD - Nonemployer contribution	(7,376,019)	2.13933173%	(7,614,660)	1.98530039%
112	COPPER RIVER SD	(94,742)	0.02747887%	(111,648)	0.02910890%
112	COPPER RIVER SD - Nonemployer contribution	(92,291)	0.02676801%	(84,824)	0.02211532%
113	UNIVERSITY OF ALASKA	(11,933,530)	3.46118673%	(13,145,373)	3.42727235%
113	UNIVERSITY OF ALASKA - Nonemployer contribution	(8,950,184)	2.59590062%	(9,304,446)	2.42586285%
115	CITY OF KENAI	(617,568)	0.17911858%	(709,807)	0.18506138%
115	CITY OF KENAI - Nonemployer contribution	(575,033)	0.16678185%	(620,881)	0.16187657%
116	FAIRBANKS NORTH STAR BOROUGH	(2,063,693)	0.59855110%	(2,337,334)	0.60939164%
116	FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution	(1,864,864)	0.54088299%	(2,011,258)	0.52437684%
117	FAIRBANKS NORTH STAR BOROUGH SD	(2,847,179)	0.82579241%	(3,204,010)	0.83535198%
117	FAIRBANKS NORTH STAR BOROUGH SD - Nonemployer contribution	(2,691,822)	0.78073279%	(2,848,384)	0.74263312%
118	DENALI BOROUGH SD	(73,651)	0.02136154%	(91,428)	0.02383712%
118	DENALI BOROUGH SD - Nonemployer contribution	(84,334)	0.02446023%	(88,188)	0.02299246%
120	CITY AND BOROUGH OF SITKA	(868,675)	0.25194938%	(1,033,903)	0.26955991%
120	CITY AND BOROUGH OF SITKA - Nonemployer contribution	(790,674)	0.22932627%	(884,479)	0.23060201%
121	CHUGACH SD	(30,469)	0.00883711%	(37,595)	0.00980179%
121	CHUGACH SD - Nonemployer contribution	(36,016)	0.01044615%	(38,134)	0.00994224%
122	KETCHIKAN GATEWAY BOROUGH	(467,890)	0.13570627%	(540,060)	0.14080501%
122	KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	(425,704)	0.12347073%	(453,683)	0.11828471%
123	CITY OF SOLDOTNA	(287,694)	0.08344251%	(348,525)	0.09086765%
123	CITY OF SOLDOTNA - Nonemployer contribution	(269,626)	0.07820200%	(314,023)	0.08187230%

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124	IDITAROD AREA SD	(75,176)	0.02180400%	(79,658)	0.02076840%
124	IDITAROD AREA SD - Nonemployer contribution	(72,187)	0.02093697%	(75,344)	0.01964364%
125	KUSPUK SD	(131,850)	0.03824175%	(150,884)	0.03933870%
125	KUSPUK SD - Nonemployer contribution	(111,434)	0.03232014%	(95,271)	0.02483908%
126	CITY AND BOROUGH OF JUNEAU	(2,893,101)	0.83911167%	(3,289,968)	0.85776317%
126	CITY AND BOROUGH OF JUNEAU - Nonemployer contribution	(2,558,000)	0.74191928%	(2,761,941)	0.72009539%
128	CITY OF KODIAK	(555,580)	0.16113980%	(648,804)	0.16915663%
128	CITY OF KODIAK - Nonemployer contribution	(528,868)	0.15339224%	(587,937)	0.15328744%
129	CITY OF FAIRBANKS	(830,646)	0.24091954%	(934,532)	0.24365202%
129	CITY OF FAIRBANKS - Nonemployer contribution	(716,484)	0.20780809%	(772,364)	0.20137143%
131	CITY OF WASILLA	(565,123)	0.16390764%	(626,761)	0.16340954%
131	CITY OF WASILLA - Nonemployer contribution	(526,968)	0.15284113%	(553,151)	0.14421793%
132	CITY OF SKAGWAY	-	0.00000000%	-	0.00000000%
132	CITY OF SKAGWAY - Nonemployer contribution	-	0.00000000%	-	0.00000000%
133	SITKA BOROUGH SD	(212,700)	0.06169115%	(255,131)	0.06651794%
133	SITKA BOROUGH SD - Nonemployer contribution	(212,152)	0.06153224%	(242,186)	0.06314304%
134	CITY OF PALMER	(344,646)	0.09996078%	(387,280)	0.10097202%
134	CITY OF PALMER - Nonemployer contribution	(315,524)	0.09151424%	(331,263)	0.08636706%
135	CITY AND BOROUGH OF WRANGELL	(317,533)	0.09209676%	(363,638)	0.09480799%
135	CITY AND BOROUGH OF WRANGELL - Nonemployer contribution	(287,466)	0.08337627%	(313,126)	0.08163850%
136	CITY OF BETHEL	(518,319)	0.15033256%	(606,835)	0.15821445%
136	CITY OF BETHEL - Nonemployer contribution	(529,244)	0.15350128%	(562,433)	0.14663790%
137	VALDEZ CITY SD	(175,716)	0.05096434%	(186,104)	0.04852119%
137	VALDEZ CITY SD - Nonemployer contribution	(168,749)	0.04894369%	(165,649)	0.04318804%
138	HOONAH CITY SD	(54,895)	0.01592178%	(67,926)	0.01770969%
138	HOONAH CITY SD - Nonemployer contribution	(53,562)	0.01553494%	(62,117)	0.01619527%
139	CITY OF NOME	(218,018)	0.06323374%	(273,419)	0.07128605%
139	CITY OF NOME - Nonemployer contribution	(227,030)	0.06584748%	(251,940)	0.06568609%
140	CITY OF KOTZEBUE	(319,183)	0.09257536%	(382,307)	0.09967546%
140	CITY OF KOTZEBUE - Nonemployer contribution	(327,189)	0.09489745%	(360,769)	0.09405991%
141	GALENA CITY SD	(296,252)	0.08592465%	(291,336)	0.07595734%
141	GALENA CITY SD - Nonemployer contribution	(284,968)	0.08265174%	(302,412)	0.07884505%
143	CITY OF PETERSBURG	(388,792)	0.11276481%	(450,069)	0.11734225%
143	CITY OF PETERSBURG - Nonemployer contribution	(371,381)	0.10771501%	(405,991)	0.10585021%
144	BRISTOL BAY BOROUGH	(179,752)	0.05213517%	(228,068)	0.05946198%
144	BRISTOL BAY BOROUGH - Nonemployer contribution	(173,769)	0.05039980%	(202,128)	0.05269898%
145	NORTH SLOPE BOROUGH	(5,054,002)	1.46585681%	(6,028,825)	1.57184017%
145	NORTH SLOPE BOROUGH - Nonemployer contribution	(4,786,565)	1.38828957%	(5,330,893)	1.38987479%
146	WRANGELL PUBLIC SD	(76,729)	0.02225438%	(83,628)	0.02180367%
146	WRANGELL PUBLIC SD - Nonemployer contribution	(77,234)	0.02240074%	(78,453)	0.02045439%
148	CITY OF CORDOVA	(188,930)	0.05479694%	(257,744)	0.06719925%
148	CITY OF CORDOVA - Nonemployer contribution	(191,672)	0.05559227%	(246,333)	0.06422424%

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149	NOME CITY SD	(144,979)	0.04204945%	(169,655)	0.04423271%
149	NOME CITY SD - Nonemployer contribution	(155,421)	0.04507822%	(163,545)	0.04263971%
151	CITY OF KING COVE	(87,124)	0.02526936%	(96,789)	0.02523482%
151	CITY OF KING COVE - Nonemployer contribution	(82,412)	0.02390264%	(87,036)	0.02269221%
152	ALASKA HOUSING FINANCE CORPORATION	(2,064,193)	0.59869601%	(2,332,817)	0.60821387%
152	ALASKA HOUSING FINANCE CORPORATION - Nonemployer contribution	(1,735,496)	0.50336129%	(1,862,187)	0.48551084%
153	LOWER YUKON SD	(520,220)	0.15088401%	(593,794)	0.15481435%
153	LOWER YUKON SD - Nonemployer contribution	(476,166)	0.13810657%	(519,529)	0.13545203%
154	NORTHWEST ARCTIC BOROUGH SD	(535,252)	0.15524373%	(645,491)	0.16829291%
154	NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution	(533,217)	0.15465352%	(596,080)	0.15541047%
155	SOUTHEAST ISLAND SD	(50,383)	0.01461309%	(59,008)	0.01538472%
155	SOUTHEAST ISLAND SD - Nonemployer contribution	(54,014)	0.01566605%	(60,543)	0.01578473%
156	PRIBILOF SD	(38,564)	0.01118504%	(44,572)	0.01162085%
156	PRIBILOF SD - Nonemployer contribution	(27,536)	0.00798655%	(27,191)	0.00708938%
157	LOWER KUSKOKWIM SD	(1,434,011)	0.41591876%	(1,639,060)	0.42733719%
157	LOWER KUSKOKWIM SD - Nonemployer contribution	(1,278,824)	0.37090869%	(1,392,033)	0.36293192%
158	KODIAK ISLAND BOROUGH SD	(477,179)	0.13840037%	(524,878)	0.13684671%
158	KODIAK ISLAND BOROUGH SD - Nonemployer contribution	(474,768)	0.13770103%	(499,011)	0.13010257%
159	YUKON FLATS SD	(84,599)	0.02453699%	(97,263)	0.02535850%
159	YUKON FLATS SD - Nonemployer contribution	(83,188)	0.02412784%	(91,668)	0.02389965%
160	YUKON / KOYUKUK SD	(160,102)	0.04643567%	(186,521)	0.04862990%
160	YUKON / KOYUKUK SD - Nonemployer contribution	(162,444)	0.04711518%	(175,664)	0.04579921%
161	NORTH SLOPE BOROUGH SD	(900,636)	0.26121940%	(1,020,578)	0.26608585%
161	NORTH SLOPE BOROUGH SD - Nonemployer contribution	(849,108)	0.24627432%	(877,407)	0.22875817%
162	ALEUTIAN REGION SD	(15,613)	0.00452836%	(18,528)	0.00483053%
162	ALEUTIAN REGION SD - Nonemployer contribution	(12,332)	0.00357685%	(11,242)	0.00293104%
163	CORDOVA COMMUNITY MEDICAL CENTER	(201,409)	0.05841629%	(260,286)	0.06786194%
163	CORDOVA COMMUNITY MEDICAL CENTER - Nonemployer contribution	(197,461)	0.05727139%	(250,069)	0.06519813%
164	LAKE AND PENINSULA BOROUGH SD	(144,428)	0.04188962%	(163,507)	0.04262977%
164	LAKE AND PENINSULA BOROUGH SD - Nonemployer contribution	(147,068)	0.04265552%	(162,785)	0.04244154%
165	SITKA COMMUNITY HOSPITAL	(683,658)	0.19828744%	(781,560)	0.20376898%
165	SITKA COMMUNITY HOSPITAL - Nonemployer contribution	(704,718)	0.20439556%	(707,264)	0.18439849%
166	TANANA SD	(9,288)	0.00269389%	(9,892)	0.00257915%
166	TANANA SD - Nonemployer contribution	(9,401)	0.00272658%	(11,953)	0.00311633%
167	SOUTHEAST REGIONAL RESOURCE CENTER	(131,026)	0.03800269%	(144,711)	0.03772919%
167	SOUTHEAST REGIONAL RESOURCE CENTER - Nonemployer contribution	(113,809)	0.03300904%	(122,599)	0.03196403%
168	HYDABURG CITY SD	(16,475)	0.00477841%	(11,278)	0.00294034%
168	HYDABURG CITY SD - Nonemployer contribution	(19,355)	0.00561362%	(11,345)	0.00295801%
169	CITY OF TANANA	(12,789)	0.00370919%	(12,677)	0.00330522%
169	CITY OF TANANA - Nonemployer contribution	(10,226)	0.00296591%	(9,350)	0.00243767%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(126,801)	0.03677712%	(139,547)	0.03638272%
170	NORTH PACIFIC FISHERY MGMT COUNCIL - Nonemployer contribution	(101,270)	0.02937213%	(106,040)	0.02764679%

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GASB No. 67 & 68 Disclosure Amounts					
171	CITY OF BARROW	(110,979)	0.03218818%	(134,529)	0.03507455%
171	CITY OF BARROW - Nonemployer contribution	(108,267)	0.03140157%	(125,795)	0.03279732%
172	CITY OF SAINT PAUL	(111,596)	0.03236723%	(128,370)	0.03346884%
172	CITY OF SAINT PAUL - Nonemployer contribution	(111,855)	0.03244218%	(126,008)	0.03285294%
173	MUNICIPALITY OF ANCHORAGE	(16,677,050)	4.83699168%	(18,293,258)	4.76943313%
173	MUNICIPALITY OF ANCHORAGE - Nonemployer contribution	(14,176,452)	4.11172130%	(14,692,003)	3.83051106%
174	KODIAK ISLAND BOROUGH	(277,124)	0.08037681%	(311,698)	0.08126609%
174	KODIAK ISLAND BOROUGH - Nonemployer contribution	(245,535)	0.07121460%	(262,151)	0.06834809%
175	NOME JOINT UTILITY SYSTEM	(84,681)	0.02456081%	(99,452)	0.02592922%
175	NOME JOINT UTILITY SYSTEM - Nonemployer contribution	(67,770)	0.01965604%	(79,866)	0.02082277%
176	CITY OF SAND POINT	(87,815)	0.02546984%	(101,353)	0.02642478%
176	CITY OF SAND POINT - Nonemployer contribution	(89,959)	0.02609156%	(95,979)	0.02502376%
177	KETCHIKAN GATEWAY BOROUGH SD	(376,811)	0.10928978%	(454,271)	0.11843779%
177	KETCHIKAN GATEWAY BOROUGH SD - Nonemployer contribution	(400,801)	0.11624786%	(463,696)	0.12089520%
178	CITY OF DILLINGHAM	(190,076)	0.05512949%	(232,118)	0.06051791%
178	CITY OF DILLINGHAM - Nonemployer contribution	(207,564)	0.06020167%	(227,607)	0.05934182%
179	CITY OF UNALASKA	(811,763)	0.23544276%	(964,672)	0.25151017%
179	CITY OF UNALASKA - Nonemployer contribution	(791,136)	0.22946013%	(867,350)	0.22613630%
180	KENAI PENINSULA BOROUGH	(1,601,727)	0.46456293%	(1,889,347)	0.49259205%
180	KENAI PENINSULA BOROUGH - Nonemployer contribution	(1,481,342)	0.42964680%	(1,640,636)	0.42774804%
181	CITY OF KETCHIKAN	(846,825)	0.24561220%	(960,245)	0.25035580%
181	CITY OF KETCHIKAN - Nonemployer contribution	(698,518)	0.20259735%	(745,265)	0.19430597%
182	CITY OF SEWARD	(400,507)	0.11616271%	(447,420)	0.11665177%
182	CITY OF SEWARD - Nonemployer contribution	(372,037)	0.10790513%	(395,408)	0.10309117%
183	CITY OF FORT YUKON	(40,643)	0.01178816%	(31,608)	0.00824091%
183	CITY OF FORT YUKON - Nonemployer contribution	(36,980)	0.01072569%	(30,800)	0.00803017%
184	BRISTOL BAY BOROUGH SD	(39,112)	0.01134410%	(46,314)	0.01207494%
184	BRISTOL BAY BOROUGH SD - Nonemployer contribution	(41,006)	0.01189322%	(43,491)	0.01133892%
185	CORDOVA CITY SD	(59,712)	0.01731874%	(65,675)	0.01712285%
185	CORDOVA CITY SD - Nonemployer contribution	(59,275)	0.01719215%	(61,277)	0.01597615%
186	CITY OF CRAIG	(121,695)	0.03529624%	(135,973)	0.03545089%
186	CITY OF CRAIG - Nonemployer contribution	(112,075)	0.03250606%	(128,487)	0.03349923%
187	PETERSBURG MEDICAL CENTER	(380,890)	0.11047299%	(467,469)	0.12187886%
187	PETERSBURG MEDICAL CENTER - Nonemployer contribution	(375,482)	0.10890431%	(434,300)	0.11323112%
189	HAINES BOROUGH	(165,735)	0.04806946%	(191,334)	0.04988465%
189	HAINES BOROUGH - Nonemployer contribution	(181,122)	0.05253232%	(188,296)	0.04909269%
190	KENAI PENINSULA BOROUGH SD	(1,421,242)	0.41221530%	(1,674,223)	0.43650483%
190	KENAI PENINSULA BOROUGH SD - Nonemployer contribution	(1,404,159)	0.40726052%	(1,546,741)	0.40326770%
191	CITY OF NORTH POLE	(197,080)	0.05716074%	(235,378)	0.06136786%
191	CITY OF NORTH POLE - Nonemployer contribution	(190,418)	0.05522866%	(217,320)	0.05665982%
192	CITY OF GALENA	(135,132)	0.03919343%	(149,891)	0.03907961%
192	CITY OF GALENA - Nonemployer contribution	(69,857)	0.02026126%	(71,034)	0.01851991%

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193	CITY OF NENANA	(37,806)	0.01096529%	(53,954)	0.01406700%
193	CITY OF NENANA - Nonemployer contribution	(19,295)	0.00559619%	(11,736)	0.00305972%
195	YUPIIT SD	(158,184)	0.04587948%	(176,839)	0.04610562%
195	YUPIIT SD - Nonemployer contribution	(148,320)	0.04301844%	(140,670)	0.03667565%
196	NENANA CITY SD	(91,100)	0.02642253%	(110,027)	0.02868645%
196	NENANA CITY SD - Nonemployer contribution	(102,065)	0.02960276%	(104,186)	0.02716347%
198	CITY OF SAXMAN	(8,825)	0.00255955%	(11,652)	0.00303788%
198	CITY OF SAXMAN - Nonemployer contribution	(11,020)	0.00319617%	(11,064)	0.00288454%
199	CITY OF HOONAH	(81,086)	0.02351797%	(95,348)	0.02485917%
199	CITY OF HOONAH - Nonemployer contribution	(86,678)	0.02513991%	(95,785)	0.02497307%
200	CITY OF PELICAN	(13,383)	0.00388171%	(14,778)	0.00385285%
200	CITY OF PELICAN - Nonemployer contribution	(8,651)	0.00250903%	(8,658)	0.00225743%
202	CITY OF WHITTIER	(95,307)	0.02764265%	(100,117)	0.02610251%
202	CITY OF WHITTIER - Nonemployer contribution	(78,664)	0.02281572%	(89,950)	0.02345187%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(140,577)	0.04077264%	(168,978)	0.04405612%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY - Nonemployer contribution	(155,781)	0.04518246%	(174,236)	0.04542690%
204	CRAIG CITY SD	(70,154)	0.02034743%	(77,721)	0.02026343%
204	CRAIG CITY SD - Nonemployer contribution	(76,015)	0.02204723%	(77,090)	0.02009893%
205	DILLINGHAM CITY SD	(124,334)	0.03606158%	(133,413)	0.03478365%
205	DILLINGHAM CITY SD - Nonemployer contribution	(122,204)	0.03544395%	(126,686)	0.03302980%
206	CITY OF THORNE BAY	(31,347)	0.00909179%	(34,044)	0.00887595%
206	CITY OF THORNE BAY - Nonemployer contribution	(28,583)	0.00829023%	(33,572)	0.00875299%
208	CITY OF AKUTAN	(47,447)	0.01376145%	(72,553)	0.01891619%
208	CITY OF AKUTAN - Nonemployer contribution	(44,975)	0.01304462%	(54,670)	0.01425355%
209	UNALASKA CITY SD	(93,643)	0.02716006%	(101,850)	0.02655439%
209	UNALASKA CITY SD - Nonemployer contribution	(89,799)	0.02604506%	(91,444)	0.02384140%
211	KASHUNAMIUT SD	(119,604)	0.03468982%	(140,472)	0.03662392%
211	KASHUNAMIUT SD - Nonemployer contribution	(115,052)	0.03336968%	(132,107)	0.03444314%
215	CITY OF HOMER	(534,938)	0.15515288%	(595,071)	0.15514730%
215	CITY OF HOMER - Nonemployer contribution	(499,705)	0.14493370%	(527,468)	0.13752191%
218	SPECIAL EDUCATION SERVICE AGENCY	(16,601)	0.00481506%	(20,206)	0.00526815%
218	SPECIAL EDUCATION SERVICE AGENCY - Nonemployer contribution	(20,291)	0.00588522%	(18,968)	0.00494541%
219	BARTLETT REGIONAL HOSPITAL	(2,414,841)	0.70039754%	(2,699,543)	0.70382717%
219	BARTLETT REGIONAL HOSPITAL - Nonemployer contribution	(2,261,003)	0.65577861%	(2,349,167)	0.61247681%
220	NORTHWEST ARCTIC BOROUGH	(163,631)	0.04745947%	(216,553)	0.05645976%
220	NORTHWEST ARCTIC BOROUGH - Nonemployer contribution	(169,451)	0.04914751%	(198,435)	0.05173601%
221	SAINT MARY'S SD	(41,805)	0.01212495%	(54,254)	0.01414516%
221	SAINT MARY'S SD - Nonemployer contribution	(43,354)	0.01257426%	(52,457)	0.01367660%
222	CITY OF SELAWIK	(985)	0.00028580%	(1,084)	0.00028268%
222	CITY OF SELAWIK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
223	BRISTOL BAY RHA	(133,551)	0.03873484%	(163,779)	0.04270072%
223	BRISTOL BAY RHA - Nonemployer contribution	(127,272)	0.03691378%	(142,009)	0.03702471%

GASB No. 67 & 68 Disclosure Amounts

State of Alaska - Public Employees' Retirement System

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(\$ in thousands)

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Employer Number	Employer Name	FY 2013	BOY	FY 2014	EOY
		Total	Employer	Total	Employer
		Contributions	Proportion	Contributions	Proportion
GASB No. 67 & 68 Disclosure Amounts					
224	COPPER RIVER BASIN RHA	(44,208)	0.01282203%	(44,665)	0.01164512%
224	COPPER RIVER BASIN RHA - Nonemployer contribution	(48,516)	0.01407151%	(44,208)	0.01152589%
225	SKAGWAY CITY SD	(30,329)	0.00879672%	(33,350)	0.00869513%
225	SKAGWAY CITY SD - Nonemployer contribution	(20,433)	0.00592639%	(20,324)	0.00529878%
227	CITY OF KLAWOCK	(41,458)	0.01202439%	(56,395)	0.01470342%
227	CITY OF KLAWOCK - Nonemployer contribution	(54,657)	0.01585274%	(58,256)	0.01518867%
228	PETERSBURG CITY SD	(82,930)	0.02405296%	(90,429)	0.02357678%
228	PETERSBURG CITY SD - Nonemployer contribution	(79,930)	0.02318282%	(85,794)	0.02236839%
230	ALEUTIANS EAST BOROUGH	(98,444)	0.02855247%	(109,613)	0.02857837%
230	ALEUTIANS EAST BOROUGH - Nonemployer contribution	(58,386)	0.01693406%	(64,365)	0.01678131%
231	CITY OF KIVALINA	(3,393)	0.00098403%	(3,733)	0.00097329%
231	CITY OF KIVALINA - Nonemployer contribution	-	0.00000000%	-	0.00000000%
232	BERING STRAITS CRSA	-	0.00000000%	-	0.00000000%
232	BERING STRAITS CRSA - Nonemployer contribution	-	0.00000000%	-	0.00000000%
235	CITY OF HUSLIA	(12,324)	0.00357430%	(13,523)	0.00352581%
235	CITY OF HUSLIA - Nonemployer contribution	(10,852)	0.00314748%	(10,989)	0.00286508%
237	CITY OF KALTAG	(2,216)	0.00064258%	(3,224)	0.00084061%
237	CITY OF KALTAG - Nonemployer contribution	(1,615)	0.00046846%	(2,328)	0.00060695%
240	HAINES BOROUGH SD	(65,907)	0.01911557%	(67,004)	0.01746932%
240	HAINES BOROUGH SD - Nonemployer contribution	(71,387)	0.02070508%	(68,406)	0.01783489%
241	CITY OF NOORVIK	(26,096)	0.00756896%	(26,916)	0.00701768%
241	CITY OF NOORVIK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
242	CITY OF ELIM	(2,355)	0.00068311%	(2,200)	0.00057356%
242	CITY OF ELIM - Nonemployer contribution	(1,779)	0.00051609%	(1,668)	0.00043490%
243	CITY OF ATKA	(4,131)	0.00119827%	(9,812)	0.00255819%
243	CITY OF ATKA - Nonemployer contribution	(6,852)	0.00198725%	(8,818)	0.00229903%
244	ALEUTIANS EAST BOROUGH SD	(70,706)	0.02050735%	(89,124)	0.02323640%
244	ALEUTIANS EAST BOROUGH SD - Nonemployer contribution	(71,256)	0.02066709%	(85,999)	0.02242183%
245	ALEUTIANS WEST CRSA	(5,962)	0.00172917%	(5,708)	0.00148822%
245	ALEUTIANS WEST CRSA - Nonemployer contribution	-	0.00000000%	-	0.00000000%
246	DELTA/GREELY SD	(151,031)	0.04380493%	(175,539)	0.04576657%
246	DELTA/GREELY SD - Nonemployer contribution	(147,985)	0.04292140%	(159,686)	0.04163357%
247	LAKE AND PENINSULA BOROUGH	(51,216)	0.01485452%	(37,096)	0.00967163%
247	LAKE AND PENINSULA BOROUGH - Nonemployer contribution	(19,646)	0.00569823%	(21,694)	0.00565619%
248	CITY AND BOROUGH OF YAKUTAT	(64,363)	0.01866785%	(76,017)	0.01981909%
248	CITY AND BOROUGH OF YAKUTAT - Nonemployer contribution	(60,361)	0.01750700%	(67,717)	0.01765515%
249	CITY OF UNALAKLEET	(32,939)	0.00955347%	(46,775)	0.01219524%
249	CITY OF UNALAKLEET - Nonemployer contribution	(38,449)	0.01115160%	(46,851)	0.01221491%
251	KLAWOCK CITY SD	(48,778)	0.01414739%	(45,474)	0.01185589%
251	KLAWOCK CITY SD - Nonemployer contribution	(45,725)	0.01326213%	(38,160)	0.00994910%
254	CITY OF MEKORYUK	(3,747)	0.00108683%	(4,070)	0.00106119%
254	CITY OF MEKORYUK - Nonemployer contribution	-	0.00000000%	-	0.00000000%

State of Alaska - Public Employees' Retirement System

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Employer Number	Employer Name	FY 2013		FY 2014	
		BOY Total Contributions	BOY Employer Proportion	EOY Total Contributions	EOY Employer Proportion
GASB No. 67 & 68 Disclosure Amounts					
255	ALASKA GATEWAY SD	(89,669)	0.02600757%	(99,080)	0.02583210%
255	ALASKA GATEWAY SD - Nonemployer contribution	(100,221)	0.02906810%	(110,074)	0.02869871%
256	CITY OF SAINT GEORGE	(25,690)	0.00745109%	(28,123)	0.00733213%
256	CITY OF SAINT GEORGE - Nonemployer contribution	-	0.00000000%	-	0.00000000%
257	PELICAN CITY SD	(9,823)	0.00284903%	(11,553)	0.00301207%
257	PELICAN CITY SD - Nonemployer contribution	(6,053)	0.00175574%	(5,801)	0.00151238%
258	DENALI BOROUGH	(34,167)	0.00990985%	(36,769)	0.00958639%
258	DENALI BOROUGH - Nonemployer contribution	(36,868)	0.01069307%	(38,363)	0.01000205%
259	CITY OF ALLAKAKET	(2,411)	0.00069932%	(2,653)	0.00069169%
259	CITY OF ALLAKAKET - Nonemployer contribution	-	0.00000000%	-	0.00000000%
260	CITY OF KACHEMAK	(2,148)	0.00062290%	(2,650)	0.00069092%
260	CITY OF KACHEMAK - Nonemployer contribution	(1,732)	0.00050238%	(2,053)	0.00053519%
262	COOK INLET HOUSING AUTHORITY	(490,014)	0.14212316%	(612,411)	0.15966831%
262	COOK INLET HOUSING AUTHORITY - Nonemployer contribution	(498,237)	0.14450797%	(547,917)	0.14285324%
263	INTERIOR RHA	(132,159)	0.03833114%	(132,562)	0.03456165%
263	INTERIOR RHA - Nonemployer contribution	(125,219)	0.03631831%	(119,980)	0.03128119%
264	YAKUTAT SD	(28,903)	0.00838288%	(29,712)	0.00774652%
264	YAKUTAT SD - Nonemployer contribution	(26,048)	0.00755483%	(24,142)	0.00629444%
265	KAKE CITY SD	(38,337)	0.01111915%	(48,232)	0.01257514%
265	KAKE CITY SD - Nonemployer contribution	(36,794)	0.01067169%	(45,361)	0.01182655%
266	CITY OF QUINHAGAK	(2,159)	0.00062632%	(2,376)	0.00061949%
266	CITY OF QUINHAGAK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
267	ALEUTIAN HOUSING AUTHORITY	(108,392)	0.03143795%	(128,809)	0.03358325%
267	ALEUTIAN HOUSING AUTHORITY - Nonemployer contribution	(99,714)	0.02892084%	(110,499)	0.02880936%
270	BERING STRAITS RHA	(120,405)	0.03492212%	(143,539)	0.03742371%
270	BERING STRAITS RHA - Nonemployer contribution	(112,816)	0.03272115%	(124,786)	0.03253428%
271	CITY OF EGEGIK	(8,704)	0.00252445%	(10,552)	0.00275124%
271	CITY OF EGEGIK - Nonemployer contribution	(7,020)	0.00203597%	(8,174)	0.00213112%
275	ILISAGVIK COLLEGE	(413,068)	0.11980583%	(453,402)	0.11821125%
275	ILISAGVIK COLLEGE - Nonemployer contribution	(428,170)	0.12418604%	(432,416)	0.11273987%
276	NORTH PACIFIC RIM HA	(115,583)	0.03352355%	(129,200)	0.03368509%
276	NORTH PACIFIC RIM HA - Nonemployer contribution	(101,410)	0.02941291%	(112,358)	0.02929412%
278	SAXMAN SEAPORT	(7,256)	0.00210451%	(7,515)	0.00195922%
278	SAXMAN SEAPORT - Nonemployer contribution	(1,017)	0.00029486%	-	0.00000000%
279	TLINGIT-HAIDA RHA	(265,528)	0.07701340%	(292,816)	0.07634322%
279	TLINGIT-HAIDA RHA - Nonemployer contribution	(260,881)	0.07566574%	(266,827)	0.06956725%
280	CITY OF TOKSOOK BAY	(4,225)	0.00122532%	(2,648)	0.00069049%
280	CITY OF TOKSOOK BAY - Nonemployer contribution	(1,956)	0.00056730%	(1,271)	0.00033150%
281	BARANOF ISLAND HA	(59,360)	0.01721660%	(67,516)	0.01760282%
281	BARANOF ISLAND HA - Nonemployer contribution	(56,044)	0.01625483%	(60,599)	0.01579937%
282	CITY OF DELTA JUNCTION	(23,278)	0.00675147%	(27,078)	0.00705984%
282	CITY OF DELTA JUNCTION - Nonemployer contribution	(23,186)	0.00672483%	(24,878)	0.00648610%

State of Alaska - Public Employees' Retirement System

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Employer Number	Employer Name
GASB No. 67 & 68 Disclosure Amounts	
283	CITY OF ANDERSON
283	CITY OF ANDERSON - Nonemployer contribution
284	INTER-ISLAND FERRY AUTHORITY
284	INTER-ISLAND FERRY AUTHORITY - Nonemployer contribution
285	CITY OF HOOPER BAY
285	CITY OF HOOPER BAY - Nonemployer contribution
286	CITY OF SELDOVIA
286	CITY OF SELDOVIA - Nonemployer contribution
287	CITY OF KOYUK
287	CITY OF KOYUK - Nonemployer contribution
288	NORTHWEST INUPIAT HOUSING AUTHORITY
288	NORTHWEST INUPIAT HOUSING AUTHORITY - Nonemployer contribution
290	CITY OF UPPER KALSKAG
290	CITY OF UPPER KALSKAG - Nonemployer contribution
291	CITY OF SHAKTOOLIK
291	CITY OF SHAKTOOLIK - Nonemployer contribution
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY - Nonemployer contribution
294	CITY OF MOUNTAIN VILLAGE
294	CITY OF MOUNTAIN VILLAGE - Nonemployer contribution
296	MUNICIPALITY OF SKAGWAY
296	MUNICIPALITY OF SKAGWAY - Nonemployer contribution
297	CITY OF NULATO
297	CITY OF NULATO - Nonemployer contribution
298	CITY OF ANIAK
298	CITY OF ANIAK - Nonemployer contribution
299	ALASKA GASLINE DEVELOPMENT CORPORATION
299	ALASKA GASLINE DEVELOPMENT CORPORATION - Nonemployer contribution
	SUM Contribution - Employer
	SUM Contribution - Nonemployer
	SUM Contribution - Total

FY 2013 BOY Total Contributions	BOY Employer Proportion	FY 2014 EOY Total Contributions	EOY Employer Proportion
(6,724)	0.00195014%	(7,179)	0.00187175%
-	0.00000000%	-	0.00000000%
(93,354)	0.02707641%	(102,105)	0.02662097%
(86,235)	0.02501151%	(92,050)	0.02399927%
(6,127)	0.00177713%	(6,742)	0.00175774%
-	0.00000000%	-	0.00000000%
(6,403)	0.00185705%	(7,978)	0.00208009%
(6,511)	0.00188839%	(6,893)	0.00179722%
(2,145)	0.00062216%	(2,360)	0.00061537%
-	0.00000000%	-	0.00000000%
(108,782)	0.03155093%	(115,229)	0.03004253%
(99,656)	0.02890399%	(97,026)	0.02529668%
(2,855)	0.00082801%	(5,559)	0.00144926%
(1,504)	0.00043617%	(1,995)	0.00052018%
(1,947)	0.00056477%	(1,737)	0.00045278%
(2,895)	0.00083968%	(2,711)	0.00070683%
(120,374)	0.03491320%	(136,498)	0.03558794%
(101,549)	0.02945310%	(108,672)	0.02833310%
-	0.00000000%	-	0.00000000%
-	0.00000000%	-	0.00000000%
(265,608)	0.07703650%	(329,904)	0.08601277%
(247,780)	0.07186571%	(282,686)	0.07370203%
(4,396)	0.00127514%	(6,965)	0.00181600%
(8,352)	0.00242254%	(10,726)	0.00279649%
(9,548)	0.00276943%	(9,746)	0.00254089%
(4,136)	0.00119965%	(3,682)	0.00096006%
-	0.00000000%	(59,834)	0.01560001%
-	0.00000000%	(41,311)	0.01077072%
(180,694,404)	52.41%	(206,758,129)	53.91%
(164,087,043)	47.59%	(176,793,907)	46.09%
(344,781,447)	100.00%	(383,552,036)	100.00%

State of Alaska - Public Employees' Retirement System
 Net Pension Liability Reconciliation as of June 30, 2014

Employer Number	Employer Name	7/1/2014	6/30/2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Recognized			EOY	
		BOY	EOY	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Amortization of Deferred Amounts from Changes in Proportionate Share of Plan Pension Expense	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	Net Pension Liability Discount -1% 7.0%
		Net Pension Liability	Net Pension Liability															
GASB No. 67 & 68 Disclosure Amounts		5,251,398,000	4,664,138,452	-	-	-	52,559,831	52,559,831	-	(538,866,830)	-	(52,559,831)	(591,426,661)	334,605,282	(0)	334,605,282	3,441,888,494	6,115,581,980
101	STATE OF ALASKA	1,430,664,901	1,324,061,955	-	-	-	33,974,704	33,974,704	-	(152,974,247)	-	(152,974,247)	94,988,202	26,134,388	121,122,589	977,087,978	1,736,099,714	
101	STATE OF ALASKA - Nonemployer contribution	1,315,934,661	1,145,998,056	-	-	-	-	-	-	(132,401,803)	-	(14,494,724)	(146,896,527)	82,213,898	(11,149,788)	71,064,110	845,686,200	1,502,623,717
102	SOUTHWEST REGION SD	2,961,477	2,767,705	-	-	-	87,444	87,444	-	(319,764)	-	-	198,555	67,264	265,820	2,042,420	3,628,993	
102	SOUTHWEST REGION SD - Nonemployer contribution	2,825,133	2,502,908	-	-	-	-	-	-	(288,171)	-	(4,004)	179,559	(3,080)	176,478	1,847,014	3,281,794	
103	ANNETTE ISLAND SD	843,873	767,430	-	-	-	11,408	11,408	-	(88,664)	-	-	55,055	8,775	63,831	566,231	1,006,248	
103	ANNETTE ISLAND SD - Nonemployer contribution	980,337	851,323	-	-	-	-	-	-	(98,357)	-	-	(12,335)	(110,692)	51,585	628,323	1,116,248	
104	BERING STRAIT SD	10,420,876	9,429,030	-	-	-	110,421	110,421	-	(1,089,374)	-	-	676,439	84,939	761,377	6,958,128	12,363,271	
104	BERING STRAIT SD - Nonemployer contribution	9,866,233	8,476,905	-	-	-	-	-	-	(979,371)	-	-	(182,003)	(1,161,374)	468,131	6,255,509	11,114,851	
105	CHATHAM SD	503,474	427,345	-	-	-	-	-	-	(49,373)	-	-	(54,342)	(61,990)	20,952	315,358	560,331	
105	CHATHAM SD - Nonemployer contribution	583,732	433,062	-	-	-	-	-	-	(50,033)	-	-	31,068	(41,802)	(10,734)	319,577	567,828	
106	ALASKA MUNICIPAL LEAGUE	353,663	337,962	-	-	-	15,177	15,177	-	(39,046)	-	-	24,245	11,675	35,920	249,398	443,133	
106	ALASKA MUNICIPAL LEAGUE - Nonemployer contribution	313,986	279,438	-	-	-	-	-	-	(32,285)	-	-	(32,285)	-	-	206,211	366,397	
107	CITY OF VALDEZ	9,548,467	8,614,538	-	-	-	85,192	85,192	-	(995,273)	-	-	618,007	65,532	683,539	6,357,075	11,295,315	
107	CITY OF VALDEZ - Nonemployer contribution	8,885,523	7,590,504	-	-	-	-	-	-	(876,962)	-	(191,780)	544,543	(147,523)	397,020	5,601,392	9,952,610	
108	JUNEAU BOROUGH SD	14,582,983	12,686,363	-	-	-	-	-	-	(1,465,707)	-	(169,161)	(1,634,868)	910,120	(130,124)	779,996	9,361,868	16,634,261
108	JUNEAU BOROUGH SD - Nonemployer contribution	13,935,470	11,364,099	-	-	-	-	-	-	(1,312,940)	-	(644,643)	815,260	(495,879)	319,381	8,386,107	14,900,518	
109	MATANUSKA-SUSITNA BOROUGH	24,893,843	22,451,653	-	-	-	217,432	217,432	-	(2,593,931)	-	-	1,610,682	167,256	1,777,937	16,568,137	29,438,433	
109	MATANUSKA-SUSITNA BOROUGH - Nonemployer contribution	22,061,777	18,637,380	-	-	-	-	-	-	(2,153,252)	-	(609,176)	(2,762,428)	1,337,046	(468,597)	868,448	13,753,404	24,437,187
110	MATANUSKA-SUSITNA BOROUGH SD	35,396,239	31,632,130	-	-	-	129,253	129,253	-	(3,654,588)	-	-	2,269,289	99,425	2,368,714	41,475,802	81,745,802	
110	MATANUSKA-SUSITNA BOROUGH SD - Nonemployer contribution	33,979,275	28,809,640	-	-	-	-	-	-	(3,328,495)	-	(871,693)	2,066,833	(670,533)	1,396,270	21,259,997	37,774,975	
111	ANCHORAGE SD	117,299,491	101,941,409	-	-	-	-	-	-	(11,777,704)	-	(1,425,866)	7,313,276	(1,096,820)	6,216,456	75,227,390	133,684,780	
111	ANCHORAGE SD - Nonemployer contribution	112,344,824	92,597,159	-	-	-	-	-	-	(10,698,125)	-	(4,571,930)	6,642,920	(3,126,051)	68,331,826	121,412,673		
112	COPPER RIVER SD	1,443,025	1,357,679	-	-	-	48,382	48,382	-	(156,858)	-	-	(156,858)	97,400	37,217	134,617	1,001,896	1,780,179
112	COPPER RIVER SD - Nonemployer contribution	1,405,695	1,031,489	-	-	-	-	-	-	(119,172)	-	-	73,999	(106,231)	(32,232)	761,185	1,352,481	
113	UNIVERSITY OF ALASKA	181,760,691	159,852,728	-	-	-	-	-	-	(18,468,434)	-	(1,006,640)	(19,475,074)	11,467,834	(774,339)	10,693,496	117,962,893	209,597,650
113	UNIVERSITY OF ALASKA - Nonemployer contribution	136,321,073	113,145,602	-	-	-	-	-	-	(13,072,170)	-	(5,047,030)	(8,117,065)	(3,882,330)	4,234,735	83,495,494	148,355,631	
115	CITY OF KENAI	9,406,230	8,631,519	-	-	-	176,393	176,393	-	(997,234)	-	-	619,225	135,887	754,912	6,369,606	11,317,580	
115	CITY OF KENAI - Nonemployer contribution	8,758,379	7,550,147	-	-	-	-	-	-	(972,289)	-	(145,598)	541,648	(111,988)	429,649	5,571,611	9,889,694	
116	FAIRBANKS NORTH STAR BOROUGH	31,432,300	28,422,870	-	-	-	321,767	321,767	-	(3,283,809)	-	-	2,039,057	247,513	2,286,570	20,974,581	37,874,845	
116	FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution	28,403,919	24,457,662	-	-	-	-	-	-	(2,825,693)	-	(489,932)	1,754,593	(376,871)	1,377,721	18,048,466	32,068,696	
117	FAIRBANKS NORTH STAR BOROUGH SD	43,365,646	38,961,973	-	-	-	283,745	283,745	-	(4,501,435)	-	-	2,795,132	3,013,398	3,013,398	28,751,884	51,086,635	
117	FAIRBANKS NORTH STAR BOROUGH SD - Nonemployer contribution	40,999,386	34,637,437	-	-	-	-	-	-	(4,001,804)	-	(1,130,867)	2,484,890	(869,898)	1,614,992	25,560,604	45,416,337	
118	DENALI BOROUGH SD	1,121,779	1,111,796	-	-	-	73,480	73,480	-	(128,450)	-	-	79,760	56,523	136,283	820,447	1,457,779	
118	DENALI BOROUGH SD - Nonemployer contribution	1,284,504	1,072,400	-	-	-	-	-	-	(123,899)	-	(43,566)	76,934	(33,512)	43,422	191,375	1,406,123	
120	CITY AND BOROUGH OF SITKA	13,230,865	12,572,647	-	-	-	522,712	522,712	-	(1,452,569)	-	-	901,962	402,087	1,304,048	9,277,952	16,485,157	
120	CITY AND BOROUGH OF SITKA - Nonemployer contribution	12,042,835	10,755,957	-	-	-	-	-	-	(1,242,638)	-	-	771,607	29,128	800,734	7,937,064	14,102,655	
121	CHUGACH SD	464,072	457,169	-	-	-	37,866	37,866	-	(52,819)	-	-	54,927	22,026	52,953	337,367	599,437	
121	CHUGACH SD - Nonemployer contribution	548,569	463,720	-	-	-	-	-	-	(53,575)	-	(14,957)	(68,532)	(11,505)	21,762	342,201	608,026	
122	KETCHIKAN GATEWAY BOROUGH	7,126,476	6,567,341	-	-	-	151,340	151,340	-	(758,751)	-	-	471,141	116,415	587,556	4,846,351	8,611,046	
122	KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	6,483,939	5,516,963	-	-	-	-	-	-	(637,397)	-	(153,930)	395,787	(118,408)	277,379	4,071,228	7,233,798	
123	CITY OF SOLDOTNA	4,381,898	4,238,193	-	-	-	220,392	220,392	-	(489,656)	-	-	304,048	169,532	473,580	3,127,563	5,557,086	
123	CITY OF SOLDOTNA - Nonemployer contribution	4,106,698	3,818,637	-	-	-	108,941	108,941	-	(441,183)	-	-	273,949	83,801	357,750	2,817,953	5,006,968	
124	IDITAROD AREA SD	1,145,015	968,667	-	-	-	-	-	-	(111,914)	-	-	(30,738)	(142,653)	45,847	714,825	1,270,109	
124	IDITAROD AREA SD - Nonemployer contribution	1,099,484	916,207	-	-	-	-	-	-	(105,853)	-	-	(38,388)	(144,241)	66,199	676,112	1,201,323	
125	KUSPUK SD	2,008,226	1,834,811	-	-	-	32,559	32,559	-	(211,983)	-	-	131,629	25,046	156,675	1,353,984	2,405,790	
125	KUSPUK SD - Nonemployer contribution	1,697,259	1,158,529	-	-	-	-	-	-	(133,850)	-	(222,051)	(355,901)	83,113	(170,809)	854,933	1,519,054	
126	CITY AND BOROUGH OF JUNEAU	44,065,093	40,007,262	-	-	-	553,610	553,610	-	(4,622,201)	-	-	(4,622,201)	2,870,121	425,854	3,295,975	29,523,252	52,457,210
126	CITY AND BOROUGH OF JUNEAU - Nonemployer contribution	38,961,134	33,586,246	-	-	-	-	-	-	(3,880,355)	-	(647,773)	(4,528,128)	2,409,477	(498,287)	1,911,191	24,784,880	44,038,024
128	CITY OF KODIAK	8,462,092	7,889,699	-	-	-	237,954	237,954	-	(911,529)	-	-	566,007	183,042	749,049	5,822,183	10,344,912	
128	CITY OF KODIAK - Nonemployer contribution	8,055,237	7,149,538	-	-	-	-	-	-	(826,015)	-	(3,111)	(829,126)	(2,393)	510,515	5,275,993	9,374,419	
129	CITY OF FAIRBANKS	12,651,644	11,364,268	-	-	-	81,105	81,105	-	(1,312,960)	-	-	815,273	62,388	877,661	8,386,231	14,900,739	
129	CITY OF FAIRBANKS - Nonemployer contribution	10,912,830	9,392,242	-	-	-	-	-	-	(1,085,124)	-	(191,052)	673,799	(146,963)	526,837	6,930,980	12,315,035	
131	CITY OF WASILLA	8,607,443	7,621,647	-	-	-	-	-	-	(890,560)	-	-	(14,785)	(896,344)	546,777	(11,373)	535,404	9,993,444
131	CITY OF WASILLA - Nonemployer contribution	8,026,296	6,728,524	-	-	-	-	-	-	(777,143)	-	(255,952)	(1,033,055)	482,561	(196,886)	285,674	4,963,820	8,819,766
132	CITY OF SKAGWAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	CITY OF SKAGWAY - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	3,239,648	3,102,489	-	-	-	143,268	143,268	-	(358,443)	-	-	(358,443)	222,573	110,206	3		

State of Alaska - Public Employees' Retirement System
 Net Pension Liability Reconciliation as of June 30, 2014

Employer Number	Employer Name	7/1/2014	6/30/2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Recognized			EOY		
		BOY	EOY	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Amortization of Deferred Amounts from Changes in Proportionate Share of Plan Pension Expense	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	Net Pension Liability Discount -1% 7.0%	
GASB No. 67 & 68 Disclosure Amounts		5,251,398,000	4,664,138,452	-	-	-	52,559,831	52,559,831	-	(538,866,830)	-	(52,559,831)	(591,426,661)	334,605,282	(0)	334,605,282	3,441,888,494	6,115,581,980	
144	BRISTOL BAY BOROUGH - Nonemployer contribution	2,646,694	2,457,953	-	-	-	68,244	68,244	-	(283,977)	-	(283,977)	176,334	52,495	228,829	1,813,840	3,222,849		
145	NORTH SLOPE BOROUGH	76,977,975	73,312,802	-	-	-	3,145,778	3,145,778	-	(8,470,125)	-	(8,470,125)	5,259,460	2,419,830	7,679,290	54,100,986	96,127,174		
145	NORTH SLOPE BOROUGH - Nonemployer contribution	72,904,611	64,825,685	-	-	-	47,052	47,052	-	(7,489,574)	-	(7,489,574)	4,686,594	36,194	4,686,788	47,837,940	84,938,932		
146	WRANGELL PUBLIC SD	1,018,666	1,018,963	-	-	-	-	-	-	(117,493)	-	(117,493)	(13,378)	(10,291)	72,956	750,458	1,333,421		
146	WRANGELL PUBLIC SD - Nonemployer contribution	1,176,352	954,021	-	-	-	-	-	-	(110,222)	-	(110,222)	(57,771)	(167,993)	68,441	704,017	1,250,905		
148	CITY OF CORDOVA	2,877,605	3,134,266	-	-	-	368,123	368,123	-	(362,114)	-	(362,114)	224,852	283,172	508,024	2,312,923	4,109,625		
148	CITY OF CORDOVA - Nonemployer contribution	2,919,371	2,995,570	-	-	-	256,213	256,213	-	(346,083)	-	(346,083)	214,898	197,087	411,984	2,210,527	3,927,686		
149	NOME CITY SD	2,208,184	2,063,075	-	-	-	64,803	64,803	-	(238,355)	-	(238,355)	148,005	49,849	197,854	1,522,441	2,705,088		
149	NOME CITY SD - Nonemployer contribution	2,367,237	1,988,775	-	-	-	-	-	-	(229,771)	-	(229,771)	(72,379)	(302,151)	142,675	(55,676)	86,998		
151	CITY OF KING COVE	1,326,995	1,176,987	-	-	-	-	-	-	(135,982)	-	(135,982)	84,437	(789)	83,648	868,554	1,543,256		
151	CITY OF KING COVE - Nonemployer contribution	1,255,223	1,058,396	-	-	-	-	-	-	(122,281)	-	(122,281)	75,929	(27,637)	48,292	781,041	1,387,761		
152	ALASKA HOUSING FINANCE CORPORATION	31,439,910	28,367,937	-	-	-	282,507	282,507	-	(3,277,463)	-	(3,277,463)	2,035,116	2,252,429	20,934,043	37,195,818			
152	ALASKA HOUSING FINANCE CORPORATION - Nonemployer contribution	26,433,505	22,644,898	-	-	-	-	-	-	(2,616,257)	-	(2,616,257)	(529,834)	(3,146,091)	1,624,545	(407,564)	16,710,742	29,691,813	
153	LOWER YUKON SD	7,923,520	7,220,756	-	-	-	116,660	116,660	-	(834,243)	-	(834,243)	518,017	89,738	607,755	5,328,537	9,467,798		
153	LOWER YUKON SD - Nonemployer contribution	7,252,526	6,317,670	-	-	-	-	-	-	(729,906)	-	(729,906)	453,230	(60,609)	392,621	4,662,108	8,283,680		
154	NORTHWEST ARCTIC BOROUGH SD	8,152,466	7,849,414	-	-	-	387,323	387,323	-	(906,875)	-	(906,875)	563,117	297,941	861,058	5,792,454	10,292,091		
154	NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution	8,121,472	7,248,559	-	-	-	22,468	22,468	-	(837,455)	-	(837,455)	520,012	17,283	537,294	5,349,055	9,504,255		
155	SOUTHEAST ISLAND SD	767,392	717,565	-	-	-	22,903	22,903	-	(82,903)	-	(82,903)	51,478	(6,096)	69,956	529,525	940,865		
155	SOUTHEAST ISLAND SD - Nonemployer contribution	822,687	736,222	-	-	-	3,523	3,523	-	(85,059)	-	(85,059)	52,817	2,710	55,526	543,293	965,328		
155	PRIBILOF SD	587,371	542,013	-	-	-	12,936	12,936	-	(62,621)	-	(62,621)	38,884	9,850	48,734	710,683	1,283,977		
156	PRIBILOF SD - Nonemployer contribution	419,406	330,658	-	-	-	-	-	-	(58,202)	-	(58,202)	(26,630)	(20,484)	3,237	244,006	433,557		
157	LOWER KUSKOKWIM SD	21,841,549	19,931,598	-	-	-	338,920	338,920	-	(2,302,778)	-	(2,302,778)	1,429,893	260,707	1,690,600	14,708,470	26,134,156		
157	LOWER KUSKOKWIM SD - Nonemployer contribution	19,477,892	16,927,647	-	-	-	-	-	-	(1,955,720)	-	(1,955,720)	(236,765)	(2,192,485)	1,214,389	(182,127)	1,032,262	12,491,712	22,195,399
158	KODIAK ISLAND BOROUGH SD	7,267,954	6,382,720	-	-	-	-	-	-	(737,422)	-	(737,422)	457,896	(35,473)	422,423	4,710,111	8,368,973		
158	KODIAK ISLAND BOROUGH SD - Nonemployer contribution	7,231,229	6,068,164	-	-	-	-	-	-	(701,080)	-	(701,080)	(225,536)	(926,616)	435,330	(173,489)	261,841	4,477,985	7,956,529
159	YUKON FLATS SD	1,288,535	1,182,756	-	-	-	24,384	24,384	-	(136,649)	-	(136,649)	84,851	(18,757)	103,608	872,811	1,550,820		
159	YUKON FLATS SD - Nonemployer contribution	1,267,049	1,114,713	-	-	-	-	-	-	(128,787)	-	(128,787)	(6,773)	(135,560)	79,969	(5,210)	74,759	822,599	1,461,603
160	YUKON / KOYUKUK SD	2,438,522	2,268,166	-	-	-	65,129	65,129	-	(262,050)	-	(262,050)	162,718	212,817	1,673,787	2,974,001			
160	YUKON / KOYUKUK SD - Nonemployer contribution	2,474,206	2,136,139	-	-	-	-	-	-	(246,797)	-	(246,797)	(39,060)	(285,857)	153,247	(30,046)	123,200	2,800,888	
161	NORTH SLOPE BOROUGH SD	13,717,670	12,410,612	-	-	-	144,445	144,445	-	(1,433,848)	-	(1,433,848)	890,337	111,112	1,001,449	9,158,378	16,272,698		
161	NORTH SLOPE BOROUGH SD - Nonemployer contribution	12,932,845	10,669,598	-	-	-	-	-	-	(1,232,702)	-	(1,232,702)	(519,911)	(1,752,613)	765,437	(399,932)	365,505	13,989,893	
162	ALEUTIAN REGION SD	237,802	225,303	-	-	-	8,969	8,969	-	(26,030)	-	(26,030)	16,163	6,899	23,062	166,261	295,415		
162	ALEUTIAN REGION SD - Nonemployer contribution	187,835	136,708	-	-	-	-	-	-	(15,794)	-	(15,794)	(19,169)	(34,963)	9,807	(14,745)	(4,938)	100,883	179,250
163	CORDOVA COMMUNITY MEDICAL CENTER	3,067,672	3,165,175	-	-	-	280,364	280,364	-	(365,685)	-	(365,685)	227,070	215,665	442,734	2,335,732	4,150,153		
163	CORDOVA COMMUNITY MEDICAL CENTER - Nonemployer contribution	3,007,549	3,040,931	-	-	-	-	-	-	(351,331)	-	(351,331)	218,156	180,985	399,141	2,244,047	3,987,245		
164	LAKE AND PENINSULA BOROUGH SD	2,199,791	1,988,311	-	-	-	21,969	21,969	-	(229,718)	-	(229,718)	142,641	16,899	159,541	1,467,269	2,607,059		
164	LAKE AND PENINSULA BOROUGH SD - Nonemployer contribution	2,240,011	1,979,532	-	-	-	-	-	-	(228,703)	-	(228,703)	142,012	(4,886)	137,126	1,460,790	2,595,547		
165	SITKA COMMUNITY HOSPITAL	10,412,863	9,504,067	-	-	-	162,702	162,702	-	(1,098,043)	-	(1,098,043)	681,822	125,155	806,977	7,013,502	12,461,659		
165	SITKA COMMUNITY HOSPITAL - Nonemployer contribution	10,733,624	8,600,601	-	-	-	-	-	-	(993,662)	-	(993,662)	(593,549)	(1,587,212)	617,007	(456,576)	160,431	6,346,790	11,277,041
166	TANANA SD	141,467	120,295	-	-	-	-	-	-	(13,898)	-	(13,898)	8,630	(2,620)	6,010	88,771	157,730		
166	TANANA SD - Nonemployer contribution	143,184	145,350	-	-	-	11,568	11,568	-	(16,793)	-	(16,793)	10,427	8,899	19,326	107,261	190,582		
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,995,673	1,759,742	-	-	-	-	-	-	(203,310)	-	(203,310)	(8,118)	(211,428)	126,244	119,999	1,298,597	2,307,360	
167	SOUTHEAST REGIONAL RESOURCE CENTER - Nonemployer contribution	1,733,436	1,490,847	-	-	-	-	-	-	(172,244)	-	(172,244)	(31,018)	(203,261)	106,953	(23,860)	83,093	1,100,166	1,954,786
168	HYDABURG CITY SD	250,933	137,142	-	-	-	-	-	-	(15,845)	-	(15,845)	9,839	(41,967)	(32,129)	101,203	179,819		
168	HYDABURG CITY SD - Nonemployer contribution	294,794	137,966	-	-	-	-	-	-	(15,940)	-	(15,940)	9,898	(60,833)	(50,736)	101,611	160,900		
169	CITY OF TANANA	194,784	154,160	-	-	-	-	-	-	(17,811)	-	(17,811)	11,059	(9,224)	1,836	113,762	202,133		
169	CITY OF TANANA - Nonemployer contribution	155,752	113,696	-	-	-	-	-	-	(13,136)	-	(13,136)	8,157	(15,679)	(28,815)	(3,904)	83,902	149,078	
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,931,313	1,696,940	-	-	-	-	-	-	(196,054)	-	(196,054)	(11,707)	(207,761)	121,739	(9,005)	112,733	1,252,253	2,225,015
170	NORTH PACIFIC FISHERY MGMT COUNCIL - Nonemployer contribution	1,542,447	1,289,485	-	-	-	-	-	-	(148,979)	-	(148,979)	(51,211)	(200,191)	92,508	(39,393)	53,114	1,690,762	2,225,015
171	CITY OF BARRROW	1,690,329	1,635,926	-	-	-	85,673	85,673	-	(189,005)	-	(189,005)	117,361	65,902	183,263	1,207,227	2,145,013		
171	CITY OF BARRROW - Nonemployer contribution	1,649,021	1,529,712	-	-	-	41,428	41,428	-	(176,734)	-	(176,734)	109,742	31,868	141,610	1,128,847	2,005,747		
172	CITY OF SAINT PAUL	1,699,732	1,561,033	-	-	-	32,698	32,698	-	(180,352)	-	(180,352)	111,989	25,152	137,141	1,151,960	2,046,814		
172	CITY OF SAINT PAUL - Nonemployer contribution	1,703,668	1,532,307	-	-	-	12,192	12,192	-	(177,034)	-	(177,034)	109,928	9,379	119,306	1,130,762	2,009,148		
173	MUNICIPALITY OF ANCHORAGE	254,009,684	222,452,965	-	-	-	-	-	-	(25,700,883)	-	(25,700,883)	(2,005,260)	(27,706,153)	15,958,775	(1,544,508)	14,416,267	164,158,570	291,678,593
173	MUNICIPALITY OF ANCHORAGE - Nonemployer contribution	215,922,850	178,660,339	-	-	-	-	-	-	(20,641,354)	-	(20,641,354)	(8,346,830)	(28,988,184)	12,817,092	(6,420,639)	6,396,454	131,841,919	234,258,044
174	KODIAK ISLAND BOROUGH	4,220,906	3,790,363	-	-	-	26,395	26,395	-	(437,916)	-	(437,916)	271,921						

State of Alaska - Public Employees' Retirement System
Net Pension Liability Reconciliation as of June 30, 2014

Table with columns: Employer Number, Employer Name, 7/1/2014 BOY, 6/30/2015 EOY, Deferred Outflows of Resources, Deferred Inflows of Resources, Pension Expense Recognized, and EOY. Rows include various municipalities like Cordova City SD, Kenai Peninsula Borough SD, etc.

State of Alaska - Public Employees' Retirement System
Net Pension Liability Reconciliation as of June 30, 2014

Employer Number	Employer Name	7/1/2014	6/30/2015	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense Recognized			EOY		
		BOY	EOY	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Amortization of Deferred Amounts from Changes in Proportionate Share of Plan Pension Expense	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	Net Pension Liability Discount -1% 7.0%	
GASB No. 67 & 68 Disclosure Amounts		5,251,398,000	4,664,138,452	-	-	-	52,559,831	52,559,831	-	(538,866,830)	-	(52,559,831)	(591,426,661)	334,605,282	(0)	334,605,282	3,441,888,494	6,115,581,980	
241	CITY OF NOORVIK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
242	CITY OF ELIM	35,873	26,752	-	-	-	-	-	-	(3,091)	-	(3,252)	(6,342)	1,919	(2,501)	(582)	19,741	35,077	
242	CITY OF ELIM - Nonemployer contribution	27,102	20,284	-	-	-	-	-	-	(2,344)	-	(4,753)	(1,455)	(1,854)	(399)	-	14,966	26,439	
243	CITY OF ATKA	62,926	119,318	-	-	-	40,365	40,365	-	(13,785)	-	(13,785)	8,560	33,662	39,610	85,050	156,050	156,050	
243	CITY OF ATKA - Nonemployer contribution	104,358	107,230	-	-	-	9,254	9,254	-	(12,389)	-	(12,389)	7,693	7,119	14,811	79,130	140,599	140,599	
244	ALEUTIANS EAST BOROUGH SD	1,076,923	1,083,778	-	-	-	81,003	81,003	-	(125,213)	-	(125,213)	77,750	62,310	140,060	799,771	1,421,041	1,421,041	
244	ALEUTIANS EAST BOROUGH SD - Nonemployer contribution	1,085,311	1,045,785	-	-	-	52,084	52,084	-	(120,824)	-	(120,824)	75,025	40,065	115,089	771,734	1,371,225	1,371,225	
245	ALEUTIANS WEST CRSA	90,806	69,413	-	-	-	-	-	-	(8,020)	-	(15,171)	4,980	(5,501)	(522)	51,223	91,013	91,013	
245	ALEUTIANS WEST CRSA - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
246	DELTA GREELY SD	2,300,371	2,134,616	-	-	-	58,225	58,225	-	(246,621)	-	(246,621)	153,137	44,788	197,926	1,575,234	2,798,892	2,798,892	
246	DELTA GREELY SD - Nonemployer contribution	2,253,974	1,941,847	-	-	-	-	-	-	(224,349)	-	(38,225)	139,308	(29,404)	109,904	1,432,981	2,546,135	2,546,135	
247	LAKE AND PENINSULA BOROUGH	790,070	451,098	-	-	-	-	-	-	(52,117)	-	(153,838)	32,362	(11,974)	332,887	(85,975)	591,476	591,476	
247	LAKE AND PENINSULA BOROUGH - Nonemployer contribution	299,237	263,813	-	-	-	-	-	-	(30,479)	-	(31,727)	18,926	(17,966)	194,680	345,909	345,909	345,909	
248	CITY AND BOROUGH OF YAKUTAT	980,323	924,390	-	-	-	34,171	34,171	-	(106,799)	-	(106,799)	66,316	26,285	92,601	682,151	1,212,053	1,212,053	
248	CITY AND BOROUGH OF YAKUTAT - Nonemployer contribution	919,362	823,461	-	-	-	4,397	4,397	-	(95,138)	-	(95,138)	59,075	3,383	62,458	607,671	1,079,715	1,079,715	
249	CITY OF UNALAKLEET	501,691	568,803	-	-	-	78,413	78,413	-	(65,716)	-	(65,716)	40,806	60,317	101,123	419,747	745,810	745,810	
249	CITY OF UNALAKLEET - Nonemployer contribution	585,615	569,720	-	-	-	31,561	31,561	-	(65,822)	-	(65,822)	40,872	24,278	65,149	420,424	747,013	747,013	
251	KLAWOCK CITY SD	742,936	552,975	-	-	-	-	-	-	(68,016)	-	(131,903)	39,670	(52,320)	(12,649)	400,067	725,057	725,057	
251	KLAWOCK CITY SD - Nonemployer contribution	696,447	464,400	-	-	-	-	-	-	(98,337)	-	(53,612)	33,290	(75,844)	(42,353)	342,437	608,445	608,445	
254	CITY OF MEKORYUK	57,074	49,495	-	-	-	-	-	-	(5,718)	-	(761)	3,551	(585)	2,965	36,525	64,898	64,898	
254	CITY OF MEKORYUK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
255	ALASKA GATEWAY SD	1,365,761	1,204,845	-	-	-	-	-	-	(139,201)	-	(5,208)	(144,409)	86,436	(4,006)	82,429	889,112	1,579,783	1,579,783
255	ALASKA GATEWAY SD - Nonemployer contribution	1,526,482	1,338,548	-	-	-	-	-	-	(154,648)	-	(10,964)	(165,612)	96,027	(8,434)	87,593	987,778	1,755,093	1,755,093
256	CITY OF SAINT GEORGE	391,286	341,981	-	-	-	-	-	-	(39,510)	-	(43,041)	24,534	(2,716)	21,818	252,364	448,402	448,402	
256	CITY OF SAINT GEORGE - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
257	PELICAN CITY SD	149,614	140,487	-	-	-	4,839	4,839	-	(16,231)	-	(16,231)	10,079	3,723	13,801	103,672	184,206	184,206	
257	PELICAN CITY SD - Nonemployer contribution	92,201	70,539	-	-	-	-	-	-	(8,150)	-	(7,223)	5,061	(5,586)	(496)	52,054	92,491	92,491	
258	DENALI BOROUGH	520,406	447,123	-	-	-	-	-	-	(51,859)	-	(9,501)	32,077	(7,395)	24,691	329,953	586,264	586,264	
258	DENALI BOROUGH - Nonemployer contribution	561,536	466,509	-	-	-	-	-	-	(53,898)	-	(20,511)	33,467	(15,777)	17,690	344,259	611,684	611,684	
259	CITY OF ALLAKAKET	36,724	32,261	-	-	-	-	-	-	(3,727)	-	(226)	3,954	(174)	2,140	23,807	42,301	42,301	
259	CITY OF ALLAKAKET - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
260	CITY OF KACHEMAK	32,711	32,225	-	-	-	2,019	2,019	-	(3,723)	-	(3,723)	2,312	1,553	3,865	23,781	42,254	42,254	
260	CITY OF KACHEMAK - Nonemployer contribution	26,382	24,962	-	-	-	974	974	-	(2,884)	-	(2,884)	1,791	749	2,540	32,730	32,730	32,730	
262	COOK INLET HOUSING AUTHORITY	7,463,453	7,447,151	-	-	-	520,772	520,772	-	(860,400)	-	(860,400)	534,259	400,594	934,852	5,495,605	9,764,646	9,764,646	
262	COOK INLET HOUSING AUTHORITY - Nonemployer contribution	7,588,689	6,662,873	-	-	-	-	-	-	(769,789)	-	(49,115)	(818,904)	477,994	(37,781)	440,213	4,916,849	8,736,307	8,736,307
263	INTERIOR RHA	2,012,921	1,612,003	-	-	-	-	-	-	(186,241)	-	(111,885)	(298,127)	115,645	(86,066)	29,579	1,189,573	2,113,646	2,113,646
263	INTERIOR RHA - Nonemployer contribution	1,907,219	1,458,998	-	-	-	-	-	-	(168,564)	-	(149,511)	(318,075)	104,669	(115,008)	(10,340)	1,076,664	1,913,027	1,913,027
264	YAKUTAT SD	440,218	361,308	-	-	-	-	-	-	(41,743)	-	(18,888)	25,920	(11,391)	14,529	266,627	473,745	473,745	
264	YAKUTAT SD - Nonemployer contribution	396,734	293,581	-	-	-	-	-	-	(33,919)	-	(37,411)	(71,329)	21,062	(28,777)	(7,716)	216,648	384,942	384,942
265	KAKE CITY SD	583,911	586,522	-	-	-	43,216	43,216	-	(67,763)	-	(67,763)	42,077	33,243	75,320	769,043	769,043	769,043	
265	KAKE CITY SD - Nonemployer contribution	560,413	551,607	-	-	-	34,278	34,278	-	(63,729)	-	(63,729)	39,572	26,368	65,940	407,057	723,262	723,262	
266	CITY OF QUINHAGAK	32,891	28,894	-	-	-	-	-	-	(3,338)	-	(203)	2,073	(156)	1,917	21,322	37,885	37,885	
266	CITY OF QUINHAGAK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
267	ALEUTIAN HOUSING AUTHORITY	1,650,932	1,566,369	-	-	-	63,676	63,676	-	(180,969)	-	(180,969)	112,371	48,982	161,353	1,155,898	2,053,811	2,053,811	
267	ALEUTIAN HOUSING AUTHORITY - Nonemployer contribution	1,518,748	1,343,708	-	-	-	-	-	-	(155,244)	-	(158,553)	96,398	(2,545)	93,852	991,586	1,761,860	1,761,860	
270	BERING STRAITS RHA	1,833,900	1,745,494	-	-	-	74,252	74,252	-	(201,664)	-	(201,664)	125,222	57,117	182,339	1,288,082	2,288,878	2,288,878	
270	BERING STRAITS RHA - Nonemployer contribution	1,718,318	1,517,444	-	-	-	-	-	-	(175,316)	-	(5,547)	(180,863)	104,669	(10,340)	1,119,794	1,989,661	1,989,661	
271	CITY OF EGEGIK	132,569	128,322	-	-	-	6,732	6,732	-	(14,826)	-	(14,826)	9,206	5,178	14,384	94,695	168,254	168,254	
271	CITY OF EGEGIK - Nonemployer contribution	106,917	99,398	-	-	-	2,824	2,824	-	(11,484)	-	(11,484)	7,131	2,172	9,303	73,351	130,330	130,330	
275	ILISAGVIK COLLEGE	6,291,481	5,513,536	-	-	-	-	-	-	(637,001)	-	(47,330)	(684,331)	395,541	(36,408)	359,133	4,068,699	7,229,306	7,229,306
275	ILISAGVIK COLLEGE - Nonemployer contribution	6,521,503	5,258,344	-	-	-	-	-	-	(607,518)	-	(339,743)	(947,261)	377,234	(261,341)	115,893	6,894,699	6,894,699	
276	NORTH PACIFIC RIM HA	1,760,455	1,571,119	-	-	-	4,795	4,795	-	(181,518)	-	(181,518)	112,712	3,688	116,400	1,159,403	2,060,039	2,060,039	
276	NORTH PACIFIC RIM HA - Nonemployer contribution	1,544,589	1,366,318	-	-	-	-	-	-	(157,856)	-	(3,526)	98,020	(2,712)	95,307	1,008,271	1,791,506	1,791,506	
278	SAXMAN SEAPORT	110,516	91,381	-	-	-	-	-	-	(4,312)	-	(14,870)	6,556	(3,238)	3,318	67,434	119,818	119,818	
278	SAXMAN SEAPORT - Nonemployer contribution	15,484	-	-	-	-	-	-	-	(10,558)	-	(8,752)	-	(6,732)	-	-	-	-	
279	TLINGIT-HAIDA RHA	4,044,280	3,560,753	-	-	-	-	-	-	(411,388)	-	(19,892)	(431,280)	255,448	(15,302)	240,147	2,627,649	4,668,832	4,668,832
279	TLINGIT-HAIDA RHA - Nonemployer contribution	3,973,509	3,244,713	-	-	-	-	-	-	(374,875)	-	(181,014)	(555,889)	232,776	(139,242)	93,534	2,394,427	4,254,442	4,254,442
280	CITY OF TOKSOOK BAY	64,346	32,205	-	-	-	-	-	-	(3,721)	-	(15,875)	2,310	(12,211)	(9,901)	23,766	42,227	42,227	
280	CITY OF TOKSOOK BAY - Nonemployer contribution	29,791	15,462	-	-	-	-	-	-	(1,786)	-	(6,999)	1,109	(5,384)	(4,275)	11			

State of Alaska - Public Employees' Retirement System
 Net Pension Liability Reconciliation as of June 30, 2014

Employer Number	Employer Name	7/1/2014	6/30/2015	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense Recognized			EOY		
		BOY	EOY	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Amortization of Deferred Amounts from Changes in Proportionate Share of Differences Between Employer	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	Net Pension Liability Discount -1% 7.0%
		Net Pension Liability	Net Pension Liability															
GASB No. 67 & 68 Disclosure Amounts		5,251,398,000	4,664,138,452	-	-	-	52,559,831	52,559,831	-	(538,866,830)	-	(52,559,831)	(591,426,661)	334,605,282	(0)	334,605,282	3,441,888,494	6,115,581,980
291	CITY OF SHAKTOOLIK	29,658	21,118	-	-	-	-	-	(2,440)	-	(3,324)	(5,764)	1,515	(2,557)	(1,042)	15,584	27,690	
291	CITY OF SHAKTOOLIK - Nonemployer contribution	44,095	32,968	-	-	-	-	-	(3,809)	-	(3,943)	(7,752)	2,365	(3,033)	(668)	24,328	43,227	
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	1,833,431	1,659,871	-	-	-	20,028	20,028	(191,772)	-	(191,772)	(191,772)	119,079	15,406	134,485	1,224,897	2,176,410	
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT - Nonemployer contribution	1,546,700	1,321,495	-	-	-	-	-	(152,678)	-	(152,678)	(152,678)	94,804	(25,572)	69,232	975,194	1,732,734	
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
294	CITY OF MOUNTAIN VILLAGE - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
296	MUNICIPALITY OF SKAGWAY	4,045,493	4,011,755	-	-	-	266,432	266,432	(463,494)	-	-	(463,494)	287,803	204,948	492,751	2,960,464	5,260,181	
296	MUNICIPALITY OF SKAGWAY - Nonemployer contribution	3,773,954	3,437,565	-	-	-	54,505	54,505	(397,156)	-	-	(397,156)	246,611	41,927	288,538	2,536,742	4,507,308	
297	CITY OF NULATO	66,963	84,701	-	-	-	16,054	16,054	(9,786)	-	-	(9,786)	6,076	12,349	18,425	62,505	111,059	
297	CITY OF NULATO - Nonemployer contribution	127,217	130,432	-	-	-	11,100	11,100	(15,069)	-	-	(15,069)	9,357	8,538	17,895	96,252	171,022	
298	CITY OF ANIAK	145,434	118,511	-	-	-	-	-	(13,692)	-	(6,783)	(20,475)	8,502	(5,218)	3,284	87,455	155,390	
298	CITY OF ANIAK - Nonemployer contribution	62,998	44,779	-	-	-	-	-	(5,173)	-	(7,111)	(12,285)	3,212	(5,470)	(2,258)	33,044	58,713	
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	727,606	-	-	-	463,037	463,037	(84,063)	-	-	(84,063)	52,198	356,182	408,380	536,935	954,031	
299	ALASKA GASLINE DEVELOPMENT CORPORATION - Nonemployer contribution	-	502,361	-	-	-	319,695	319,695	(58,040)	-	-	(58,040)	36,039	245,919	281,958	370,716	658,692	
SUM Contribution - Employer		2,752,173,117	2,514,257,395	-	-	-	50,526,588	50,526,588	-	(290,482,353)	-	(6,070,387)	(296,552,740)	180,372,820	34,197,078	214,569,897	1,855,389,517	3,296,674,693
SUM Contribution - Nonemployer		2,499,224,884	2,149,881,063	-	-	-	2,033,243	2,033,243	-	(248,384,477)	-	(46,489,443)	(294,873,921)	154,232,462	(34,197,078)	120,035,385	1,586,498,977	2,818,907,287
SUM Contribution - Total		5,251,398,000	4,664,138,458	-	-	-	52,559,831	52,559,831	-	(538,866,830)	-	(52,559,831)	(591,426,661)	334,605,282	(0)	334,605,282	3,441,888,494	6,115,581,980