

State of Alaska

Public Employees' Retirement System

Information Required Under
Governmental Accounting Standards
Board Statement No. 68
as of June 30, 2017

March 2018



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March 7, 2018

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

Re: GASB 68 Report as of June 30, 2017 - PERS

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 68 (GASB 68) for the State of Alaska Public Employees' Retirement System (PERS) for fiscal year ending June 30, 2018 based on a measurement date of June 30, 2017. Under GASB 68, accounting information prepared under GASB 67 as of June 30, 2017 (as previously provided) serves as the basis for these disclosures, which may be used for financial reporting for the fiscal year ending June 30, 2018. Please refer to the GASB 67 report dated November 17, 2017 for any supplemental information or documentation.

This report covers the pension portion of the defined benefit pension plan and the assets and liabilities of PERS.

I certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of my knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 68 as of June 30, 2017.

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



Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this valuation.

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 actuarial valuation. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data.

This valuation was prepared based on the actuarial assumptions and methods used in the June 30, 2016 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from that date to June 30, 2017, as GASB 68 permits. In my opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations.

This report was prepared under my supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries and a Fellow of the Conference of Consulting Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

I am available to discuss this report with you at your convenience.

Respectfully submitted,

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

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

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Section 1 – GASB 68 Information

Pension Expense

	FYE June 30, 2017	FYE June 30, 2016
Service cost	\$ 184,411,000	\$ 172,304,000
Interest cost	1,072,312,000	1,049,226,000
Expected return on assets	(646,911,000)	(675,220,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(96,974,737)	(56,641,429)
Current period effect of changes in assumptions	0	0
Current period difference between projected and actual investment earnings	(80,219,000)	145,037,600
Member contributions	(89,345,000)	(96,024,000)
Administrative expenses	7,526,000	7,242,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	250,903,207	342,515,268
Current period recognition of prior years' deferred inflows of resources	(191,358,136)	(134,716,708)
Other Additions Less Other Deductions	<u>(38,000)</u>	<u>(239,000)</u>
Total	\$ 410,306,334	\$ 753,483,731

The employers' allocation of the pension expense for FYE June 30, 2017 is shown in Schedule C in Appendix 3.

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, 2016 (for FYE June 30, 2017)
- 2.1 years as of June 30, 2015 (for FYE June 30, 2016)

Actuarial Assumptions

The total pension liability for fiscal year ending June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, using the actuarial assumptions outlined in Section II, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2017.

The actuarial assumptions used in the June 30, 2016 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2013, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board to better reflect expected future experience.

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net Pension Liability

The employers' allocations of net pension liability as of June 30, 2016 and June 30, 2017 are shown in Appendix 1 and Appendix 2, respectively.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of June 30, 2017 is shown in Schedule C in Appendix 3.

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of June 30, 2017 deferred outflows/inflows recognition for each of the next five fiscal years and thereafter is shown in Schedule D in Appendix 4. These amounts include recognition of the deferred outflows/inflows that occurred in FY2014 - FY2017.

Allocation Methodology

Amounts for FY2014 and FY2013 were allocated to employers based on actual contributions made in FY2014 and FY2013, respectively.

Amounts for FY2015 were allocated to employers based on the present value of contributions for FY2017-FY2039, as determined by projections based on the June 30, 2014 valuation.

Amounts for FY2016 were allocated to employers based on the present value of contributions for FY2018-FY2039, as determined by projections based on the June 30, 2015 valuation.

Amounts for FY2017 were allocated to employers based on the present value of contributions for FY2019-FY2039, as determined by projections based on the June 30, 2016 valuation.

Section 2 – Actuarial Assumptions and Methods

The funding method used in this valuation was adopted by the Board in October 2006. Changes in the amortization of unfunded actuarial accrued liability were made in 2014. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014. Benefits valued are those delineated in Alaska State statutes as of the valuation date. Changes in State statutes effective after the valuation date are not taken into consideration in setting the assumptions and methods.

Actuarial Cost Method – Entry Age Normal

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost method. Any funding surplus or unfunded accrued liability is amortized over a closed 25-year period (established June 30, 2014) as a level percentage of payroll. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined. However, for GASB disclosure requirements, the net amortization period will not exceed 30 years and the level dollar amortization method is used since the defined benefit plan membership was closed effective July 1, 2006.

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

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

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

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

Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY2015, the asset value method recognizes 20% of the gain or loss each year, for a period of 5 years. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP.

Changes in Methods Since the Prior Valuation

There have been no changes in methods since the prior valuation.

The demographic and economic assumptions used in the June 30, 2016 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in December 2014. These assumptions were the result of an experience study performed as of June 30, 2013.

Investment Return / Discount Rate	8.00% per year (geometric), compounded annually, net of expenses.
Salary Scale	Inflation – 3.12% per year. Productivity – 0.50% per year. See Table 1 for salary scale rates
Payroll Growth	3.62% per year. (Inflation + Productivity)
Total Inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 3.12% annually.
Mortality (Pre-termination)*	Based upon 2010-2013 actual mortality experience (see Table 2) 60% of male rates and 65% of female rates of post-termination mortality rates. Deaths are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.
Mortality (Post-termination)*	96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.
Total Turnover	Based upon the 2010-2013 actual withdrawal experience. (See Table 5.)
Disability	Incidence rates based on 2010-2013 actual experience, in accordance with Table 6. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year projected to 2018 with Projection Scale BB. Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.
Retirement	Retirement rates based upon the 2010-2013 actual experience in accordance with Tables 7 and 8. Deferred vested members are assumed to retire at their earliest unreduced retirement date for Others. For Peace Officer/Firefighter, Tier 1 deferred vested members are assumed to retire at age 55 and Tiers 2 and 3 deferred vested members are assumed to retire at age 60.
Marriage and Age Difference	Wives are assumed to be three years younger than husbands. For Others, 75% of male members and 70% female members are assumed to be married. For Peace Officer/Firefighters, 85% of male members and 60% female members are assumed to be married.

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

Dependent Children	Benefits to dependent children have been valued assuming members who are married and between the ages of 25 and 45 have two dependent children.
Contribution Refunds	For others, 10% of terminating members with vested benefits are assumed to have their contributions refunded. For Peace Officers/Firefighters, 15% of terminating members with vested benefits are assumed to have their contributions refunded 100% of those with non-vested benefits are assumed to have their contributions refunded.
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.
Post-Retirement Pension Adjustment	50% and 75% of assumed inflation, or 1.56% and 2.34% respectively, is valued for the annual automatic Post-Retirement Pension Adjustment (PRPA) as specified in the statute.
Expenses	The investment return assumption is net of all expenses.
Part-Time Status	Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.65 years of credited service per year for Other members.
Final Average Earnings	Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

**Table 1
Alaska PERS**

Salary Scale

Peace Officer/Firefighter:

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

Others:

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

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

Table 2
Alaska PERS

Mortality Table (Pre-termination)

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

**Table 3
Alaska PERS**

Mortality Table (Post-termination)

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

**Table 4
Alaska PERS**

Total Turnover Assumptions

Peace Officer/Firefighter:

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

Members with 5 or more years of service

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

**Table 5
Alaska PERS**

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

**Table 6
Alaska PERS**

Disability Table

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

**Table 7
Alaska PERS**

**Peace Officer/Firefighter
Retirement Table**

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

Table 8
Alaska PERS

Others Retirement Table

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

**Table 9
Alaska PERS**

Disabled Mortality Rates

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

Changes in Actuarial Assumptions Since the Prior Valuation

There have been no changes in actuarial assumptions since the prior valuation.

Section 3 – Summary of Plan Provisions

1. **Effective Date**

January 1, 1961, with amendments through June 30, 2016. Chapter 82, 1986 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

2. **Administration of Plan**

The Commissioner of Administration or the Commissioner's designee is the administrator of the system. The Attorney General of the state is the legal counsel for the system and shall advise the administrator and represent the system in legal proceedings.

Prior to June 30, 2005, the Public Employees' Retirement Board prescribed policies and adopted regulations and performed other activities necessary to carry out the provisions of the system. The Alaska State Pension Investment Board, Department of Revenue, Treasury Division was responsible for investing PERS funds.

On July 27, 2005, Senate Bill 141, enacted as Chapter 9, 2005 Session laws of Alaska, replaced the Public Employees' Retirement Board and the Alaska State Pension Investment Board with the Alaska Retirement Management Board.

3. **Employers Included**

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

4. **Membership**

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

Certain members of the Alaska Teachers' Retirement System (TRS) are eligible for PERS retirement benefits for their concurrent elected public official service with municipalities. In addition, employees who work half-time in PERS and TRS simultaneously are eligible for half-time PERS and TRS credit.

Senate Bill 141, signed into law on July 27, 2005, closes the Plan effective July 1, 2006, to new members first hired on or after July 1, 2006.

5. **Credited Service**

Permanent employees who work at least 30 hours a week earn full-time credit; part-time employees working between 15 and 30 hours a week earn partial credit based upon the

number of hours worked. Members receiving PERS occupational disability benefits continue to earn PERS credit while disabled. Survivors who are receiving occupational death benefits continue to earn PERS service credit while occupational survivor benefits are being paid.

Members may claim other types of service, including:

- part-time State of Alaska service rendered after December 31, 1960, and before January 1, 1976;
- service with the State, former Territory of Alaska, or U.S. Government in Alaska before January 1, 1961;
- past Peace Officer, correctional officer, fire fighter, and special officer service after January 1, 1961;
- military service (not more than five years may be claimed);
- temporary service after December 31, 1960;
- elected official service before January 1, 1981;
- Alaska Bureau of Indian Affairs service;
- past service rendered by employees who worked half-time in PERS and TRS simultaneously;
- leave without pay service after June 13, 1987, while receiving Workers' Compensation;
- Village Public Safety Officer service; and
- service as a temporary employee of the legislature before July 1, 1979, but this service must have been claimed no later than July 1, 2003, or by the date of retirement, if sooner (not more than 10 years may be claimed).

Except for service before January 1, 1961, with the State, former Territory of Alaska, or U.S. Government in Alaska, contributions are required for all past service.

Past employment with participating political subdivisions that occurred before the employers joined PERS is creditable if the employers agree to pay the required contributions.

At the election of certain PERS members, certain service may be credited in the same fashion as members in TRS.

Members employed as dispatchers or within a state correctional facility may, at retirement, elect to convert their dispatcher or correctional facility service from "all other" service to Peace Officer/Firefighter service and retire under the 20 year retirement option. Members pay the full actuarial cost of conversion.

6. Employer Contributions

PERS employers contribute the amounts required, in addition to employees' contributions, to fund the benefits of the system.

The normal cost rate is a uniform rate for all participating employers (less the value of members' contributions).

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of pay amount over fixed 25-year periods.

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.

7. Additional State Contributions

Pursuant to AS 39.35.280 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that when combined with the employer contribution (22% of total DB and DCR payroll, less employer contributions to DCR) will be sufficient to pay the total contribution rate adopted by The Alaska Retirement Management Board.

8. Member Contributions

Mandatory Contributions: Peace Officer/Firefighter members are required to contribute 7.5% of their compensation; all Others contribute 6.75%. Those all Others who have elected to have their service calculated under the Teachers' Retirement System rules contribute 9.76% of their compensation. Members' contributions are deducted from gross wages before federal income taxes are withheld.

Contributions for Claimed Service: Member contributions are also required for most of the claimed service described in (5) above.

Voluntary Contributions: Members may voluntarily contribute up to 5% of their salary on an after-tax basis. Voluntary contributions are recorded in a separate account and are payable to the:

- (a) member in lump sum payment upon termination of employment;
- (b) member's beneficiary if the member dies; or
- (c) member in a lump sum, life annuity, or payments over a designated period of time when the member retires.

Interest: Members' contributions earn 4.5% interest, compounded semiannually on June 30 and December 31.

Refund of Contributions: Terminated members may receive refunds of their member contribution accounts which includes their mandatory and voluntary contributions, indebtedness payments, and interest earned. Terminated members' accounts may be attached to satisfy claims under Alaska Statute 09.38.065, federal income tax levies, and valid Qualified Domestic Relations Orders.

Reinstatement of Contributions: Refunded accounts and the corresponding PERS service may be reinstated upon reemployment in PERS prior to July 1, 2010. Interest accrues on refunds until paid in full or members retire.

9. Retirement Benefits

Eligibility:

- (a) Members, including deferred vested members, are eligible for normal retirement at age 55 or early retirement at age 50 if they were hired before July 1, 1986 (Tier 1), and 60 or early retirement at age 55 if they were hired after July 1, 1986 (Tiers 2 & 3). Additionally, they must have at least:
 - (i) five years of paid-up PERS service;

- (ii) 60 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature before May 30, 1987;
- (iii) 80 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
- (iv) two years of paid-up PERS service and they are vested in TRS; or
- (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.

(b) Members may retire at any age when they have:

- (i) 20 paid-up years of PERS Peace Officer/Firefighter service; or
- (ii) 30 paid-up years of PERS "all other" or "elected official" service.

Benefit Type: Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, actuarially reduced benefits when they reach early retirement age and complete the service required.

Members may elect an early retirement or a joint and survivor option. Members who entered PERS prior to July 1, 1996 may also select a 66-2/3 last survivor option and a level income option. Under these options and early retirement, benefits are actuarially adjusted so that members receive the actuarial equivalents of their normal benefit amounts.

Benefit Calculations: Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for Peace Officer/Firefighter members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. PERS pays a minimum benefit of \$25.00 per month for each year of service when the calculated benefit is less.

The percentage multipliers for Peace Officer/Firefighter members are 2% for the first ten years of service and 2.5% for all service over 10 years.

The percentage multipliers for all Others are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Indebtedness: Members who terminate and refund their PERS contributions are not eligible to retire, unless they return to PERS employment and pay back their refunds plus interest or accrue additional service which qualifies them for retirement. PERS refunds must be paid in full if the corresponding service is to count toward the minimum service requirements for retirement. Refunded PERS service is included in total service for the purpose of calculating retirement benefits. However, if a member is otherwise eligible to retire, when refunds are not completely paid before retirement, benefits are actuarially reduced for life. Indebtedness balances may also be created when a member purchases qualified claimed service.

10. Reemployment of Retired Members

Retirement and retiree healthcare benefits are suspended while retired members are reemployed under PERS. During reemployment, members earn additional PERS service and contributions are withheld from their wages. A member who retired with a normal retirement benefit can elect to waive payment of PERS contributions. The waiver allows the member to continue receiving the retirement benefit during the period of reemployment. Members who elect the waiver option do not earn additional PERS service. The Waiver Option first became effective July 1, 2005 and applies to reemployment periods after that date. The Waiver Option is not available to members who retired early or under the Retirement Incentive Programs (RIPs). The Waiver Option is no longer available after June 30, 2009.

Members retired under the Retirement Incentive Programs (RIPs) who return to employment under PERS, TRS, or the University of Alaska's Optional Retirement Plan will:

- (a) forfeit the three years of incentive credits that they received;
- (b) owe PERS 150% of the benefits that they received for state and political subdivision members, and 110% for school district employees, under the 1996-2000 RIP, which may include costs for health insurance, excluding amounts that they paid to participate for the 1986 and 1989 RIPs. Under prior RIPs, the penalty is 110% of the benefits received; and
- (c) be charged 7% interest from the date that they are reemployed until their indebtedness is paid in full or they retire again. If the indebtedness is not completely paid, future benefits will be actuarially reduced for life.

Employers make contributions to the unfunded liability of the plan on behalf of rehired retired members at the rate the employer is making contributions to the unfunded liability of the plan for other members.

11. Disability Benefits

Monthly disability benefits are paid to permanently disabled members until they die, recover or become eligible for normal retirement. Members are appointed to normal retirement on the first of the month after they become eligible.

Occupational Disability: Members are not required to satisfy age or service requirements to be eligible for occupational disability. Monthly benefits are equal to 40% of their gross monthly compensation on the date of their disability. Members on occupational disability continue to earn PERS service until they become eligible for normal retirement. Peace Officer/Firefighter members may elect to retain the disability benefit formula for the calculation of their normal retirement benefits.

Nonoccupational Disability: Members must be vested (five paid-up years of PERS service) to be eligible for nonoccupational disability benefits. Monthly benefits are calculated based on the member's average monthly compensation and PERS service on the date of termination from employment because of disability. Members do not earn PERS service while on nonoccupational disability.

12. Death Benefits

Monthly death benefits may be paid to a spouse or dependent children upon the death of a member. If monthly benefits are not payable under the occupational and nonoccupational death provisions, the designated beneficiary receives the lump sum benefit described below.

Occupational Death: When an active member (vested or nonvested) dies from occupational causes, a monthly survivor's pension may be paid to the spouse. The pension equals 40% of the member's gross monthly compensation on the date of death or disability, if earlier. If there is no spouse, the pension may be paid to the member's dependent children. On the member's normal retirement date, the benefit converts to a normal retirement benefit. The normal benefit is based on the member's salary on the date of death and service, including service accumulated from the date of the member's death to the normal retirement date. Survivors of Peace Officer/Firefighter members receive the greater of 50% of the member's gross monthly compensation on the date of death or disability, or 75% of the member's monthly normal retirement benefit (including service projected to Normal Retirement). If the member is unmarried with no children, a refund of contributions is payable to the estate.

Death after Occupational Disability: When a member dies while occupationally disabled, benefits are paid as described above in Occupational Death.

Nonoccupational Death: When a vested member dies from nonoccupational causes, the surviving spouse may elect to receive a monthly 50% joint and survivor benefit or a lump sum benefit. The monthly benefit is calculated on the member's average monthly compensation and PERS service at the time of termination or death.

Lump Sum Nonoccupational Death Benefit: Upon the death of a member who has less than one year of service, the designated beneficiary receives the member's contribution account, which includes mandatory and voluntary contributions, indebtedness payments, and interest earned. If the member has more than one year of PERS service or is vested, the beneficiary also receives \$1,000 and \$100 for each year of PERS service.

Death After Retirement: When a retired member dies, the designated beneficiary receives the member's contribution account, less any benefits already paid and the member's last benefit check. If the member selected a survivor option at retirement, the eligible spouse receives continuing, lifetime monthly benefits.

13. Postretirement Pension Adjustments

Postretirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) for urban wage earners and clerical workers for Anchorage increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, excluding the Alaska COLA, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least age 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered PERS before July 1, 1986 (Tier 1) if the CPI increases and the funding ratio is at least 105%.

In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

14. Alaska Cost of Living Allowance

Eligible benefit recipients who reside in Alaska receive an Alaska cost of living allowance (COLA) equal to 10% of their base benefits or \$50, whichever is more. The following benefit recipients are eligible:

- (a) members who first entered PERS before July 1, 1986 (Tier 1) and their survivors;
- (b) members who first entered PERS after June 30, 1986 (Tiers 2 & 3) and their survivors if they are at least age 65; and
- (c) all disabled members.

Changes in Benefit Provisions Since the Prior Valuation

There have been no changes in benefit provisions since the prior valuation.

APPENDIX

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
Employer:										
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,473,830,000.00	52.49424%	7,253,279,346	4,319,062,115	2,934,217,230	327,627,249	(35,883,514)		
102	SOUTHWEST REGION SD	5,060,000.00	0.10737%	14,835,940	8,834,259	6,001,681	734,840	(731,004)		
103	ANNETTE ISLAND SD	1,826,000.00	0.03875%	5,353,839	3,188,015	2,165,824	292,660	(482,444)		
104	BERING STRAIT SD	16,242,000.00	0.34465%	47,621,608	28,356,923	19,264,685	2,243,305	(1,229,641)		
105	CHATHAM SD	1,144,000.00	0.02428%	3,354,213	1,997,311	1,356,902	191,566	(371,091)		
106	ALASKA MUNICIPAL LEAGUE	459,000.00	0.00974%	1,345,790	801,369	544,421	58,319	(8,736)		
107	CITY OF VALDEZ	14,388,000.00	0.30531%	42,185,673	25,120,023	17,065,650	3,004,263	(190,226)		
108	JUNEAU BOROUGH SD	23,116,000.00	0.49052%	67,776,203	40,358,246	27,417,957	3,169,432	(947,518)		
109	MATANUSKA-SUSITNA BOROUGH	39,784,000.00	0.84421%	116,646,845	69,458,923	47,187,922	9,536,054	(525,990)		
110	MATANUSKA-SUSITNA BOROUGH SD	59,546,000.00	1.26356%	174,589,108	103,961,417	70,627,690	8,163,616	(1,756,507)		
111	ANCHORAGE SD	184,633,000.00	3.91788%	541,344,686	322,350,928	218,993,759	25,527,587	(11,020,586)		
112	COPPER RIVER SD	2,025,000.00	0.04297%	5,937,308	3,535,449	2,401,859	279,077	(258,742)		
113	UNIVERSITY OF ALASKA	200,135,000.00	4.24683%	586,796,612	349,415,884	237,380,728	27,422,449	(2,646,012)		
115	CITY OF KENAI	14,561,000.00	0.30898%	42,692,910	25,422,064	17,270,846	2,901,984	(192,513)		
116	FAIRBANKS NORTH STAR BOROUGH	47,646,000.00	1.01104%	139,698,260	83,185,196	56,513,064	8,429,269	(629,934)		
117	FAIRBANKS NORTH STAR BOROUGH SD	69,105,000.00	1.46640%	202,616,133	120,650,484	81,965,649	9,566,319	(4,722,582)		
118	DENALI BOROUGH SD	2,208,000.00	0.04685%	6,473,865	3,854,949	2,618,915	679,871	(29,192)		
120	CITY AND BOROUGH OF SITKA	21,048,000.00	0.44663%	61,712,819	36,747,723	24,965,096	4,539,755	(278,278)		
121	CHUGACH SD	1,132,000.00	0.02402%	3,319,028	1,976,360	1,342,669	170,478	(151,760)		
122	KETCHIKAN GATEWAY BOROUGH	10,815,000.00	0.22949%	31,709,623	18,881,919	12,827,704	2,337,182	(142,987)		
123	CITY OF SOLDOTNA	7,799,000.00	0.16549%	22,866,699	13,616,281	9,250,417	1,867,333	(103,112)		
124	IDITAROD AREA SD	1,933,000.00	0.04102%	5,667,564	3,374,827	2,292,737	290,442	(361,303)		
125	KUSPUK SD	2,779,000.00	0.05897%	8,148,039	4,851,859	3,296,180	372,271	(174,889)		
126	CITY AND BOROUGH OF JUNEAU	67,315,000.00	1.42841%	197,367,846	117,525,322	79,842,525	12,908,956	(889,981)		
128	CITY OF KODIAK	13,129,000.00	0.27860%	38,494,280	22,921,933	15,572,347	2,405,077	(173,580)		
129	CITY OF FAIRBANKS	17,354,000.00	0.36825%	50,881,997	30,298,365	20,583,632	3,354,444	(229,440)		
131	CITY OF WASILLA	13,001,000.00	0.27588%	38,118,983	22,698,458	15,420,525	2,487,485	(171,888)		
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-		
133	SITKA BOROUGH SD	5,849,000.00	0.12411%	17,149,291	10,211,775	6,937,517	877,381	(77,330)		
134	CITY OF PALMER	7,891,000.00	0.16745%	23,136,443	13,776,904	9,359,539	1,346,907	(104,328)		
135	CITY AND BOROUGH OF WRANGELL	6,038,000.00	0.12813%	17,703,440	10,541,750	7,161,690	764,116	(94,600)		
136	CITY OF BETHEL	11,078,000.00	0.23507%	32,480,740	19,341,091	13,139,649	1,915,340	(146,464)		
137	VALDEZ CITY SD	4,511,000.00	0.09572%	13,226,270	7,875,759	5,350,511	839,965	(59,641)		
138	HOONAH CITY SD	1,438,000.00	0.03051%	4,216,222	2,510,606	1,705,616	210,375	(260,418)		
139	CITY OF NOME	5,979,000.00	0.12687%	17,530,452	10,438,742	7,091,710	1,200,445	(79,049)		
140	CITY OF KOTZEBUE	8,421,000.00	0.17869%	24,690,405	14,702,232	9,988,174	2,030,013	(111,335)		
141	GALENA CITY SD	7,079,000.00	0.15022%	20,755,656	12,359,233	8,396,423	1,058,957	(1,183,973)		
143	CITY OF PETERSBURG	9,085,000.00	0.19278%	26,637,256	15,861,510	10,775,746	1,597,314	(120,114)		
144	BRISTOL BAY BOROUGH	4,984,000.00	0.10576%	14,613,108	8,701,570	5,911,537	986,313	(65,894)		
145	NORTH SLOPE BOROUGH	133,462,000.00	2.83204%	391,311,112	233,011,431	158,299,681	33,780,385	(1,764,519)		
146	WRANGELL PUBLIC SD	1,605,000.00	0.03406%	4,705,866	2,802,171	1,903,695	237,469	(382,881)		
148	CITY OF CORDOVA	6,257,000.00	0.13277%	18,345,549	10,924,102	7,421,447	1,307,527	(82,725)		
149	NOME CITY SD	3,324,000.00	0.07053%	9,745,981	5,803,375	3,942,606	447,450	(192,399)		
151	CITY OF KING COVE	1,843,000.00	0.03911%	5,403,683	3,217,695	2,185,988	261,192	(289,935)		
152	ALASKA HOUSING FINANCE CORPORATION	40,169,000.00	0.85238%	117,775,667	70,131,095	47,644,572	6,590,073	(531,080)		
153	LOWER YUKON SD	13,591,000.00	0.28840%	39,848,866	23,728,540	16,120,326	1,877,867	(587,875)		
154	NORTHWEST ARCTIC BOROUGH SD	14,780,000.00	0.31363%	43,335,018	25,804,416	17,530,603	2,646,626	(195,408)		
155	SOUTHEAST ISLAND SD	1,557,000.00	0.03304%	4,565,130	2,718,368	1,846,762	260,092	(580,176)		
156	PRIBILOF SD	724,000.00	0.01536%	2,122,771	1,264,032	858,739	93,455	(23,168)		
157	LOWER KUSKOKWIM SD	35,647,000.00	0.75642%	104,517,145	62,236,131	42,281,014	4,800,898	(477,641)		

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
Employer:				
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)		3,779,123,117	2,221,577,942
102	SOUTHWEST REGION SD		7,729,861	4,544,041
103	ANNETTE ISLAND SD		2,789,472	1,639,806
104	BERING STRAIT SD		24,811,938	14,585,832
105	CHATHAM SD		1,747,621	1,027,348
106	ALASKA MUNICIPAL LEAGUE		701,187	412,197
107	CITY OF VALDEZ		21,979,693	12,920,881
108	JUNEAU BOROUGH SD		35,312,940	20,758,902
109	MATANUSKA-SUSITNA BOROUGH		60,775,653	35,727,296
110	MATANUSKA-SUSITNA BOROUGH SD		90,964,886	53,474,200
111	ANCHORAGE SD		282,052,865	165,806,300
112	COPPER RIVER SD		3,093,472	1,818,514
113	UNIVERSITY OF ALASKA		305,734,349	179,727,589
115	CITY OF KENAI		22,243,975	13,076,241
116	FAIRBANKS NORTH STAR BOROUGH		72,785,963	42,787,622
117	FAIRBANKS NORTH STAR BOROUGH SD		105,567,603	62,058,486
118	DENALI BOROUGH SD		3,373,030	1,982,854
120	CITY AND BOROUGH OF SITKA		32,153,779	18,901,773
121	CHUGACH SD		1,729,289	1,016,572
122	KETCHIKAN GATEWAY BOROUGH		16,521,433	9,712,214
123	CITY OF SOLDOTNA		11,914,069	7,003,750
124	IDITAROD AREA SD		2,952,929	1,735,895
125	KUSPUK SD		4,245,313	2,495,630
126	CITY AND BOROUGH OF JUNEAU		102,833,126	60,451,009
128	CITY OF KODIAK		20,056,393	11,790,259
129	CITY OF FAIRBANKS		26,510,675	15,584,443
131	CITY OF WASILLA		19,860,855	11,675,311
132	CITY OF SKAGWAY		-	-
133	SITKA BOROUGH SD		8,935,170	5,252,588
134	CITY OF PALMER		12,054,612	7,086,369
135	CITY AND BOROUGH OF WRANGELL		9,223,894	5,422,316
136	CITY OF BETHEL		16,923,202	9,948,396
137	VALDEZ CITY SD		6,891,187	4,051,021
138	HOONAH CITY SD		2,196,747	1,291,370
139	CITY OF NOME		9,133,763	5,369,332
140	CITY OF KOTZEBUE		12,864,261	7,562,326
141	GALENA CITY SD		10,814,168	6,357,167
143	CITY OF PETERSBURG		13,878,615	8,158,619
144	BRISTOL BAY BOROUGH		7,613,761	4,475,790
145	NORTH SLOPE BOROUGH		203,881,968	119,853,117
146	WRANGELL PUBLIC SD		2,451,863	1,441,341
148	CITY OF CORDOVA		9,558,447	5,618,985
149	NOME CITY SD		5,077,877	2,985,058
151	CITY OF KING COVE		2,815,442	1,655,073
152	ALASKA HOUSING FINANCE CORPORATION		61,363,795	36,073,038
153	LOWER YUKON SD		20,762,163	12,205,150
154	NORTHWEST ARCTIC BOROUGH SD		22,578,528	13,272,910
155	SOUTHEAST ISLAND SD		2,378,536	1,398,235
156	PRIBILOF SD		1,106,012	650,175
157	LOWER KUSKOKWIM SD		54,455,804	32,012,139

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
		Present Value of Future Contributions	Employer Proportion*							
158	KODIAK ISLAND BOROUGH SD	13,050,000.00	0.27692%	38,262,652	22,784,007	15,478,644	1,816,687	(402,857)		
159	YUKON FLATS SD	2,254,000.00	0.04783%	6,608,737	3,935,261	2,673,476	358,555	(714,339)		
160	YUKON / KOYUKUK SD	4,309,000.00	0.09144%	12,634,005	7,523,087	5,110,918	638,657	(757,574)		
161	NORTH SLOPE BOROUGH SD	22,917,000.00	0.48629%	67,192,735	40,010,812	27,181,923	4,393,017	(302,989)		
162	ALEUTIAN REGION SD	172,000.00	0.00365%	504,305	300,295	204,010	21,013	(35,753)		
163	CORDOVA COMMUNITY MEDICAL CENTER	5,824,000.00	0.12358%	17,075,991	10,168,127	6,907,864	1,151,559	(77,000)		
164	LAKE AND PENINSULA BOROUGH SD	3,623,000.00	0.07688%	10,622,650	6,325,399	4,297,251	568,970	(1,100,987)		
165	SITKA COMMUNITY HOSPITAL	20,459,000.00	0.43414%	59,985,869	35,719,387	24,266,482	5,099,398	(270,491)		
166	TANANA SD	293,000.00	0.00622%	859,077	511,549	347,528	43,565	(31,811)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,544,000.00	0.05398%	7,459,018	4,441,572	3,017,446	336,012	(165,470)		
168	HYDABURG CITY SD	566,000.00	0.01201%	1,659,514	988,180	671,334	86,303	(7,483)		
169	CITY OF TANANA	116,000.00	0.00246%	340,112	202,525	137,588	14,629	(47,952)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,649,000.00	0.05621%	7,766,878	4,624,892	3,141,987	593,517	(35,023)		
171	CITY OF BARROW	2,463,000.00	0.05226%	7,221,526	4,300,154	2,921,372	341,723	(359,702)		
172	CITY OF SAINT PAUL	2,475,000.00	0.05252%	7,256,710	4,321,105	2,935,605	342,412	(277,902)		
173	MUNICIPALITY OF ANCHORAGE	365,901,000.00	7.76436%	1,072,823,179	638,826,899	433,996,281	83,201,915	(4,837,626)		
174	KODIAK ISLAND BOROUGH	6,268,000.00	0.13301%	18,377,801	10,943,307	7,434,494	1,224,795	(82,870)		
175	NOME JOINT UTILITY SYSTEM	1,538,000.00	0.03264%	4,509,422	2,685,196	1,824,226	192,930	(52,887)		
176	CITY OF SAND POINT	2,116,000.00	0.04490%	6,204,120	3,694,326	2,509,794	334,047	(27,976)		
177	KETCHIKAN GATEWAY BOROUGH SD	11,270,000.00	0.23915%	33,043,685	19,676,304	13,367,381	1,640,356	(1,333,388)		
178	CITY OF DILLINGHAM	4,897,000.00	0.10391%	14,358,023	8,549,677	5,808,346	720,009	(64,744)		
179	CITY OF UNALASKA	20,735,000.00	0.43999%	60,795,102	36,201,256	24,593,846	5,101,213	(274,140)		
180	KENAI PENINSULA BOROUGH	39,760,000.00	0.84370%	116,576,477	69,417,021	47,159,456	9,458,464	(525,672)		
181	CITY OF KETCHIKAN	17,051,000.00	0.36182%	49,993,599	29,769,357	20,224,243	3,490,632	(225,434)		
182	CITY OF SEWARD	9,745,000.00	0.20679%	28,572,379	17,013,805	11,558,574	1,721,765	(128,840)		
183	CITY OF FORT YUKON	520,000.00	0.01103%	1,524,642	907,868	616,774	69,871	(6,875)		
184	BRISTOL BAY BOROUGH SD	914,000.00	0.01939%	2,679,852	1,595,753	1,084,098	128,473	(119,140)		
185	CORDOVA CITY SD	1,757,000.00	0.03728%	5,151,531	3,067,548	2,083,983	249,636	(85,597)		
186	CITY OF CRAIG	3,034,000.00	0.06438%	8,895,700	5,297,063	3,598,637	460,719	(40,113)		
187	PETERSBURG MEDICAL CENTER	10,954,000.00	0.23244%	32,117,171	19,124,599	12,992,572	2,479,615	(144,824)		
189	HAINES BOROUGH	4,229,000.00	0.08974%	12,399,445	7,383,415	5,016,030	609,691	(585,640)		
190	KENAI PENINSULA BOROUGH SD	37,435,000.00	0.79436%	109,759,568	65,357,802	44,401,767	5,286,595	(3,486,374)		
191	CITY OF NORTH POLE	4,802,000.00	0.10190%	14,079,483	8,383,816	5,695,667	673,935	(63,488)		
192	CITY OF GALENA	1,738,000.00	0.03688%	5,095,823	3,034,376	2,061,447	212,328	(54,898)		
193	CITY OF NENANA	-	0.01407%	1,943,677	1,157,388	786,289	80,987	(19,117)		
195	YUPIIT SD	3,264,000.00	0.06926%	9,570,061	5,698,621	3,871,440	434,115	(182,261)		
196	NENANA CITY SD	2,770,000.00	0.05878%	8,121,651	4,836,146	3,285,505	384,087	(65,821)		
198	CITY OF SAXMAN	448,000.00	0.00951%	1,313,538	782,164	531,374	117,255	(5,923)		
199	CITY OF HOONAH	2,328,000.00	0.04940%	6,825,705	4,064,457	2,761,248	501,008	(30,779)		
200	CITY OF PELICAN	235,000.00	0.00499%	689,021	410,287	278,734	32,442	(44,008)		
202	CITY OF WHITTIER	1,971,000.00	0.04182%	5,778,980	3,441,171	2,337,809	262,950	(87,952)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,019,000.00	0.08528%	11,783,724	7,016,776	4,766,948	561,718	(229,214)		
204	CRAIG CITY SD	1,797,000.00	0.03813%	5,268,811	3,137,384	2,131,427	255,182	(175,881)		
205	DILLINGHAM CITY SD	2,449,000.00	0.05197%	7,180,478	4,275,711	2,904,766	354,354	(529,186)		
206	CITY OF THORNE BAY	850,000.00	0.01804%	2,492,203	1,484,016	1,008,188	186,028	(11,238)		
208	CITY OF AKUTAN	1,251,000.00	0.02655%	3,667,937	2,184,122	1,483,815	185,131	(352,262)		
209	UNALASKA CITY SD	1,992,000.00	0.04227%	5,840,552	3,477,835	2,362,717	276,945	(224,519)		
211	KASHUNAMIUT SD	3,244,000.00	0.06884%	9,511,421	5,663,703	3,847,718	504,120	(42,889)		
215	CITY OF HOMER	11,985,000.00	0.25432%	35,140,067	20,924,623	14,215,445	2,160,746	(158,455)		
218	SPECIAL EDUCATION SERVICE AGENCY	588,000.00	0.01248%	1,724,018	1,026,590	697,429	188,029	(7,774)		

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
158	KODIAK ISLAND BOROUGH SD		19,935,710	11,719,315
159	YUKON FLATS SD		3,443,302	2,024,164
160	YUKON / KOYUKUK SD		6,582,603	3,869,619
161	NORTH SLOPE BOROUGH SD		35,008,939	20,580,194
162	ALEUTIAN REGION SD		262,754	154,461
163	CORDOVA COMMUNITY MEDICAL CENTER		8,896,979	5,230,137
164	LAKE AND PENINSULA BOROUGH SD		5,534,642	3,253,569
165	SITKA COMMUNITY HOSPITAL		31,253,999	18,372,832
166	TANANA SD		447,599	263,123
167	SOUTHEAST REGIONAL RESOURCE CENTER		3,886,318	2,284,593
168	HYDABURG CITY SD		864,645	508,286
169	CITY OF TANANA		177,206	104,172
170	NORTH PACIFIC FISHERY MGMT COUNCIL		4,046,720	2,378,886
171	CITY OF BARROW		3,762,579	2,211,852
172	CITY OF SAINT PAUL		3,780,910	2,222,629
173	MUNICIPALITY OF ANCHORAGE		558,965,219	328,590,724
174	KODIAK ISLAND BOROUGH		9,575,251	5,628,863
175	NOME JOINT UTILITY SYSTEM		2,349,511	1,381,173
176	CITY OF SAND POINT		3,232,487	1,900,235
177	KETCHIKAN GATEWAY BOROUGH SD		17,216,509	10,120,818
178	CITY OF DILLINGHAM		7,480,856	4,397,662
179	CITY OF UNALASKA		31,675,628	18,620,689
180	KENAI PENINSULA BOROUGH		60,738,990	35,705,743
181	CITY OF KETCHIKAN		26,047,800	15,312,340
182	CITY OF SEWARD		14,886,858	8,751,320
183	CITY OF FORT YUKON		794,373	466,977
184	BRISTOL BAY BOROUGH SD		1,396,263	820,801
185	CORDOVA CITY SD		2,684,065	1,577,842
186	CITY OF CRAIG		4,634,862	2,724,628
187	PETERSBURG MEDICAL CENTER		16,733,775	9,837,040
189	HAINES BOROUGH		6,460,392	3,797,776
190	KENAI PENINSULA BOROUGH SD		57,187,225	33,617,819
191	CITY OF NORTH POLE		7,335,730	4,312,349
192	CITY OF GALENA		2,655,039	1,560,779
193	CITY OF NENANA		1,012,700	595,321
195	YUPIIT SD		4,986,219	2,931,176
196	NENANA CITY SD		4,231,564	2,487,548
198	CITY OF SAXMAN		684,383	402,318
199	CITY OF HOONAH		3,556,347	2,090,618
200	CITY OF PELICAN		358,996	211,037
202	CITY OF WHITTIER		3,010,980	1,770,021
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		6,139,588	3,609,190
204	CRAIG CITY SD		2,745,170	1,613,763
205	DILLINGHAM CITY SD		3,741,192	2,199,280
206	CITY OF THORNE BAY		1,298,495	763,327
208	CITY OF AKUTAN		1,911,078	1,123,438
209	UNALASKA CITY SD		3,043,060	1,788,879
211	KASHUNAMIUT SD		4,955,666	2,913,215
215	CITY OF HOMER		18,308,772	10,762,911
218	SPECIAL EDUCATION SERVICE AGENCY		898,253	528,043

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
219	BARTLETT REGIONAL HOSPITAL	58,278,000.00	1.23665%	170,871,327	101,747,615	69,123,712	15,377,194	(770,501)		
220	NORTHWEST ARCTIC BOROUGH	4,680,000.00	0.09931%	13,721,779	8,170,816	5,550,962	812,214	(61,875)		
221	SAINT MARY'S SD	1,427,000.00	0.03028%	4,183,970	2,491,401	1,692,569	267,872	(18,867)		
222	CITY OF SELAWIK	-	0.00028%	39,059	23,258	15,801	1,627	(739)		
223	BRISTOL BAY RHA	3,179,000.00	0.06746%	9,320,841	5,550,219	3,770,621	490,955	(42,030)		
224	COPPER RIVER BASIN RHA	1,246,000.00	0.02644%	3,653,277	2,175,393	1,477,884	224,623	(16,474)		
225	SKAGWAY CITY SD	577,000.00	0.01224%	1,691,766	1,007,385	684,381	178,986	(12,618)		
227	CITY OF KLAWOCK	1,657,000.00	0.03516%	4,858,331	2,892,958	1,965,373	235,723	(46,177)		
228	PETERSBURG CITY SD	2,234,000.00	0.04741%	6,550,097	3,900,343	2,649,754	306,865	(29,536)		
230	ALEUTIANS EAST BOROUGH	1,720,000.00	0.03650%	5,043,047	3,002,950	2,040,097	308,352	(25,320)		
231	CITY OF KIVALINA	-	0.00097%	134,482	80,079	54,403	6,064	(965)		
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-		
235	CITY OF HUSLIA	275,000.00	0.00584%	806,301	480,123	326,178	38,437	(28,984)		
237	CITY OF KALTAG	77,000.00	0.00163%	225,764	134,434	91,330	11,665	(15,659)		
240	HAINES BOROUGH SD	1,606,000.00	0.03408%	4,708,798	2,803,917	1,904,881	233,085	(200,750)		
241	CITY OF NOORVIK	-	0.00702%	969,653	577,393	392,260	40,403	(13,479)		
242	CITY OF ELIM	22,000.00	0.00047%	64,504	38,410	26,094	5,129	(35,490)		
243	CITY OF ATKA	390,000.00	0.00828%	1,143,482	680,901	462,580	107,083	(5,156)		
244	ALEUTIANS EAST BOROUGH SD	1,455,000.00	0.03087%	4,266,066	2,540,286	1,725,780	222,646	(537,080)		
245	ALEUTIANS WEST CRSA	-	0.00000%	-	-	-	-	(3,687)		
246	DELTA/GREELY SD	3,540,000.00	0.07512%	10,379,294	6,180,489	4,198,805	499,480	(435,248)		
247	LAKE AND PENINSULA BOROUGH	518,000.00	0.01099%	1,518,778	904,377	614,401	96,128	(10,792)		
248	CITY AND BOROUGH OF YAKUTAT	1,501,000.00	0.03185%	4,400,938	2,620,597	1,780,341	239,833	(19,845)		
249	CITY OF UNALAKLEET	802,000.00	0.01702%	2,351,467	1,400,213	951,255	116,141	(211,399)		
251	KLAWOCK CITY SD	1,199,000.00	0.02544%	3,515,473	2,093,335	1,422,138	167,387	(23,077)		
254	CITY OF MEKORYUK	-	0.00106%	146,628	87,311	59,316	6,110	(1,276)		
255	ALASKA GATEWAY SD	2,813,000.00	0.05969%	8,247,727	4,911,219	3,336,508	443,836	(669,054)		
256	CITY OF SAINT GEORGE	-	0.00733%	1,013,101	603,265	409,837	42,213	(12,271)		
257	PELICAN CITY SD	164,000.00	0.00348%	480,849	286,328	194,521	44,255	(4,258)		
258	DENALI BOROUGH	878,000.00	0.01863%	2,574,299	1,532,901	1,041,398	238,145	(11,608)		
259	CITY OF ALLAKAKET	-	0.00069%	95,572	56,910	38,663	4,399	(691)		
260	CITY OF KACHEMAK	48,000.00	0.00102%	140,736	83,803	56,933	8,446	(635)		
262	COOK INLET HOUSING AUTHORITY	14,153,000.00	0.30032%	41,496,652	24,709,736	16,786,916	2,720,684	(187,119)		
263	INTERIOR RHA	2,445,000.00	0.05188%	7,168,750	4,268,728	2,900,022	324,193	(137,810)		
264	YAKUTAT SD	477,000.00	0.01012%	1,398,566	832,795	565,771	62,290	(45,255)		
265	KAKE CITY SD	960,000.00	0.02037%	2,814,724	1,676,065	1,138,659	142,131	(216,000)		
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	(1,535)		
267	ALEUTIAN HOUSING AUTHORITY	2,309,000.00	0.04900%	6,769,997	4,031,285	2,738,712	340,161	(30,528)		
270	BERING STRAITS RHA	3,113,000.00	0.06606%	9,127,328	5,434,990	3,692,339	919,805	(44,542)		
271	CITY OF EGEGIK	203,000.00	0.00431%	595,197	354,418	240,779	42,858	(2,684)		
275	ILISAGVIK COLLEGE	10,118,000.00	0.21470%	29,666,016	17,665,026	12,000,990	2,484,072	(133,771)		
276	NORTH PACIFIC RIM HA	2,722,000.00	0.05776%	7,980,915	4,752,342	3,228,572	434,522	(35,988)		
278	SAXMAN SEAPORT	94,000.00	0.00199%	275,608	164,115	111,494	13,556	(1,961)		
279	TLINGIT-HAIDA RHA	5,804,000.00	0.12316%	17,017,351	10,133,209	6,884,142	1,091,262	(76,735)		
280	CITY OF TOKSOOK BAY	48,000.00	0.00102%	140,736	83,803	56,933	15,325	(970)		
281	BARANOF ISLAND HA	1,106,000.00	0.02347%	3,242,796	1,930,966	1,311,830	156,755	(237,301)		
282	CITY OF DELTA JUNCTION	677,000.00	0.01437%	1,984,967	1,181,975	802,992	194,574	(8,951)		
283	CITY OF ANDERSON	60,000.00	0.00127%	175,920	104,754	71,166	7,330	(17,590)		
284	INTER-ISLAND FERRY AUTHORITY	2,371,000.00	0.05031%	6,951,781	4,139,531	2,812,250	358,894	(31,347)		
285	CITY OF HOOPER BAY	-	0.00176%	242,872	144,621	98,250	11,139	(1,743)		

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
219	BARTLETT REGIONAL HOSPITAL		89,027,838	52,335,496
220	NORTHWEST ARCTIC BOROUGH		7,149,358	4,202,789
221	SAINT MARY'S SD		2,179,943	1,281,491
222	CITY OF SELAWIK		20,351	11,963
223	BRISTOL BAY RHA		4,856,369	2,854,843
224	COPPER RIVER BASIN RHA		1,903,440	1,118,948
225	SKAGWAY CITY SD		881,449	518,164
227	CITY OF KLAWOCK		2,531,300	1,488,039
228	PETERSBURG CITY SD		3,412,749	2,006,203
230	ALEUTIANS EAST BOROUGH		2,627,542	1,544,615
231	CITY OF KIVALINA		70,068	41,190
232	BERING STRAITS CRSA		-	-
235	CITY OF HUSLIA		420,101	246,959
237	CITY OF KALTAG		117,628	69,148
240	HAINES BOROUGH SD		2,453,391	1,442,239
241	CITY OF NOORVIK		505,211	296,991
242	CITY OF ELIM		33,608	19,757
243	CITY OF ATKA		595,780	350,232
244	ALEUTIANS EAST BOROUGH SD		2,222,717	1,306,636
245	ALEUTIANS WEST CRSA		-	-
246	DELTA/GREEELY SD		5,407,848	3,179,032
247	LAKE AND PENINSULA BOROUGH		791,318	465,180
248	CITY AND BOROUGH OF YAKUTAT		2,292,989	1,347,946
249	CITY OF UNALAKLEET		1,225,168	720,221
251	KLAWOCK CITY SD		1,831,641	1,076,740
254	CITY OF MEKORYUK		76,396	44,910
255	ALASKA GATEWAY SD		4,297,253	2,526,163
256	CITY OF SAINT GEORGE		527,849	310,299
257	PELICAN CITY SD		250,533	147,277
258	DENALI BOROUGH		1,341,268	788,472
259	CITY OF ALLAKAKET		49,795	29,272
260	CITY OF KACHEMAK		73,327	43,106
262	COOK INLET HOUSING AUTHORITY		21,620,697	12,709,844
263	INTERIOR RHA		3,735,081	2,195,688
264	YAKUTAT SD		728,685	428,361
265	KAKE CITY SD		1,466,535	862,111
266	CITY OF QUINHAGAK		-	-
267	ALEUTIAN HOUSING AUTHORITY		3,527,322	2,073,555
270	BERING STRAITS RHA		4,755,545	2,795,573
271	CITY OF EGEGIK		310,111	182,300
275	ILISAGVIK COLLEGE		15,456,667	9,086,285
276	NORTH PACIFIC RIM HA		4,158,238	2,444,442
278	SAXMAN SEAPORT		143,598	84,415
279	TLINGIT-HAIDA RHA		8,866,426	5,212,176
280	CITY OF TOKSOOK BAY		73,327	43,106
281	BARANOF ISLAND HA		1,689,570	993,223
282	CITY OF DELTA JUNCTION		1,034,213	607,968
283	CITY OF ANDERSON		91,658	53,882
284	INTER-ISLAND FERRY AUTHORITY		3,622,036	2,129,233
285	CITY OF HOOPER BAY		126,542	74,388

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
286	CITY OF SELDOVIA	183,000.00	0.00388%	536,557	319,500	217,057	31,222	(2,419)		
287	CITY OF KOYUK	-	0.00062%	85,028	50,631	34,397	3,834	(610)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,883,000.00	0.03996%	5,520,963	3,287,531	2,233,432	329,714	(26,992)		
290	CITY OF UPPER KALSKAG	57,000.00	0.00121%	167,124	99,516	67,608	6,964	(13,051)		
291	CITY OF SHAKTOOLIK	67,000.00	0.00142%	196,444	116,975	79,469	9,728	(1,155)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	2,671,000.00	0.05668%	7,831,383	4,663,301	3,168,081	459,588	(35,314)		
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-		
296	MUNICIPALITY OF SKAGWAY	7,232,000.00	0.15346%	21,204,253	12,626,356	8,577,897	1,609,469	(95,615)		
297	CITY OF NULATO	281,000.00	0.00596%	823,893	490,598	333,295	41,804	(16,591)		
298	CITY OF ANIAK	164,000.00	0.00348%	480,849	286,328	194,521	41,969	(3,545)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	6,207,000.00	0.13171%	18,198,949	10,836,807	7,362,141	2,057,350	(82,064)		
Subtotal		4,460,585,000.00	94.68664%	13,083,122,937	7,790,520,389	5,292,602,549	699,926,037	(95,364,271)		
Nonemployer:										
999	STATE OF ALASKA	250,396,000.00	5.31336%	734,162,063	437,166,611	296,995,451	30,590,340	(121,732,685)		
Total		4,710,981,000.00	100.00000%	13,817,285,000	8,227,687,000	5,589,598,000	730,516,377	(217,096,956)	59.55%	1,322,925,000

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

*Same as FY15 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96620% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2016

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
286	CITY OF SELDOVIA		279,558	164,340
287	CITY OF KOYUK		44,302	26,043
288	NORTHWEST INUPIAT HOUSING AUTHORITY		2,876,547	1,690,994
290	CITY OF UPPER KALSKAG		87,076	51,188
291	CITY OF SHAKTOOLIK		102,352	60,168
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT		4,080,328	2,398,643
294	CITY OF MOUNTAIN VILLAGE		-	-
296	MUNICIPALITY OF SKAGWAY		11,047,897	6,494,566
297	CITY OF NULATO		429,267	252,347
298	CITY OF ANIAK		250,533	147,277
299	ALASKA GASLINE DEVELOPMENT CORPORATION		9,482,065	5,574,083
Subtotal			6,816,603,907	4,007,177,436
Nonemployer:				
999	STATE OF ALASKA		382,515,093	224,863,564
Total		422.52%	7,199,119,000	4,232,041,000

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

*Same as FY15 for certain employers who have zero present value of future contributions. All other emplo

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

Employer Number	Employer Name	FY2017 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
Employer:										
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,765,445,000.00	51.14115%	7,217,330,468	4,573,618,239	2,643,712,229	73,223,121	(81,741,107)		
102	SOUTHWEST REGION SD	5,101,000.00	0.09433%	13,312,723	8,436,265	4,876,458	130,804	(477,389)		
103	ANNETTE ISLAND SD	2,096,000.00	0.03876%	5,470,195	3,466,460	2,003,736	53,747	(94,166)		
104	BERING STRAIT SD	14,691,000.00	0.27168%	38,340,955	24,296,641	14,044,313	376,718	(2,107,153)		
105	CHATHAM SD	1,214,000.00	0.02245%	3,168,329	2,007,768	1,160,561	31,130	(107,729)		
106	ALASKA MUNICIPAL LEAGUE	448,000.00	0.00828%	1,169,202	740,923	428,279	11,488	(39,002)		
107	CITY OF VALDEZ	14,439,000.00	0.26702%	37,683,279	23,879,872	13,803,406	478,438	(1,175,915)		
108	JUNEAU BOROUGH SD	22,667,000.00	0.41918%	59,156,928	37,487,712	21,669,216	581,244	(2,189,581)		
109	MATANUSKA-SUSITNA BOROUGH	41,127,000.00	0.76056%	107,334,317	68,017,696	39,316,621	1,467,183	(2,761,776)		
110	MATANUSKA-SUSITNA BOROUGH SD	59,303,000.00	1.09669%	154,770,516	98,077,988	56,692,527	1,520,692	(5,301,408)		
111	ANCHORAGE SD	176,163,000.00	3.25777%	459,754,791	291,346,351	168,408,440	4,517,303	(20,137,994)		
112	COPPER RIVER SD	1,725,000.00	0.03190%	4,501,950	2,852,883	1,649,067	44,234	(311,243)		
113	UNIVERSITY OF ALASKA	193,541,000.00	3.57914%	505,108,348	320,086,875	185,021,473	5,227,398	(17,366,434)		
115	CITY OF KENAI	13,772,000.00	0.25468%	35,942,525	22,776,758	13,165,767	448,477	(1,557,616)		
116	FAIRBANKS NORTH STAR BOROUGH	45,697,000.00	0.84507%	119,261,222	75,575,769	43,685,453	1,379,107	(4,782,211)		
117	FAIRBANKS NORTH STAR BOROUGH SD	62,519,000.00	1.15616%	163,163,716	103,396,755	59,766,961	1,603,159	(8,988,037)		
118	DENALI BOROUGH SD	2,960,000.00	0.05474%	7,725,085	4,895,382	2,829,703	267,655	(50,875)		
120	CITY AND BOROUGH OF SITKA	19,182,000.00	0.35473%	50,061,684	31,724,061	18,337,623	664,330	(2,545,236)		
121	CHUGACH SD	974,000.00	0.01801%	2,541,971	1,610,845	931,125	24,976	(182,444)		
122	KETCHIKAN GATEWAY BOROUGH	10,160,000.00	0.18789%	26,515,833	16,803,068	9,712,765	350,054	(1,168,277)		
123	CITY OF SOLDOTNA	7,638,000.00	0.14125%	19,933,852	12,632,070	7,301,781	275,961	(724,326)		
124	IDITAROD AREA SD	1,455,000.00	0.02691%	3,797,297	2,406,345	1,390,952	37,310	(383,995)		
125	KUSPUK SD	3,089,000.00	0.05712%	8,061,753	5,108,728	2,953,025	79,210	(114,539)		
126	CITY AND BOROUGH OF JUNEAU	65,823,000.00	1.21726%	171,786,582	108,861,060	62,925,522	2,079,125	(6,178,094)		
128	CITY OF KODIAK	12,237,000.00	0.22630%	31,936,442	20,238,105	11,698,337	379,646	(1,457,442)		
129	CITY OF FAIRBANKS	15,191,000.00	0.28093%	39,645,868	25,123,564	14,522,304	497,667	(2,288,169)		
131	CITY OF WASILLA	12,799,000.00	0.23669%	33,403,164	21,167,566	12,235,598	402,628	(1,152,902)		
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-		
133	SITKA BOROUGH SD	5,039,000.00	0.09319%	13,150,914	8,333,727	4,817,187	137,596	(847,554)		
134	CITY OF PALMER	7,406,000.00	0.13696%	19,328,372	12,248,378	7,079,994	219,399	(867,809)		
135	CITY AND BOROUGH OF WRANGELL	5,504,000.00	0.10179%	14,364,483	9,102,765	5,261,718	141,138	(649,657)		
136	CITY OF BETHEL	10,211,000.00	0.18883%	26,648,934	16,887,414	9,761,520	309,987	(1,293,247)		
137	VALDEZ CITY SD	4,117,000.00	0.07614%	10,744,654	6,808,881	3,935,773	127,452	(554,776)		
138	HOONAH CITY SD	1,205,000.00	0.02228%	3,144,840	1,992,884	1,151,957	30,900	(241,481)		
139	CITY OF NOME	5,683,000.00	0.10510%	14,831,642	9,398,803	5,432,839	184,992	(650,264)		
140	CITY OF KOTZEBUE	7,487,000.00	0.13846%	19,539,768	12,382,340	7,157,428	280,484	(1,111,425)		
141	GALENA CITY SD	6,690,000.00	0.12372%	17,459,736	11,064,225	6,395,511	171,550	(856,541)		
143	CITY OF PETERSBURG	8,749,000.00	0.16179%	22,833,368	14,469,493	8,363,876	263,364	(904,676)		
144	BRISTOL BAY BOROUGH	4,354,000.00	0.08052%	11,363,183	7,200,842	4,162,340	142,652	(673,973)		
145	NORTH SLOPE BOROUGH	135,819,000.00	2.51169%	354,463,968	224,623,616	129,840,352	5,034,386	(10,154,312)		
146	WRANGELL PUBLIC SD	1,591,000.00	0.02942%	4,152,233	2,631,268	1,520,965	40,798	(174,826)		
148	CITY OF CORDOVA	6,455,000.00	0.11937%	16,846,427	10,675,571	6,170,856	209,750	(454,748)		
149	NOME CITY SD	3,254,000.00	0.06018%	8,492,374	5,381,613	3,110,761	83,441	(329,263)		
151	CITY OF KING COVE	2,060,000.00	0.03810%	5,376,242	3,406,921	1,969,320	52,824	(96,951)		
152	ALASKA HOUSING FINANCE CORPORATION	37,302,000.00	0.68982%	97,351,732	61,691,738	35,659,995	1,101,704	(4,466,580)		
153	LOWER YUKON SD	12,863,000.00	0.23787%	33,570,193	21,273,412	12,296,781	329,843	(1,495,062)		
154	NORTHWEST ARCTIC BOROUGH SD	13,251,000.00	0.24505%	34,582,805	21,915,104	12,667,701	403,251	(1,888,411)		
155	SOUTHEAST ISLAND SD	2,099,000.00	0.03882%	5,478,025	3,471,421	2,006,604	168,350	(86,949)		
156	PRIBILOF SD	575,000.00	0.01063%	1,500,650	950,961	549,689	14,745	(114,305)		
157	LOWER KUSKOKWIM SD	35,531,000.00	0.65707%	92,729,730	58,762,778	33,966,953	911,112	(3,119,948)		

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

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
Employer:				
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)		3,472,759,922	1,943,613,373
102	SOUTHWEST REGION SD		6,405,677	3,585,091
103	ANNETTE ISLAND SD		2,632,092	1,473,113
104	BERING STRAIT SD		18,448,501	10,325,146
105	CHATHAM SD		1,524,503	853,225
106	ALASKA MUNICIPAL LEAGUE		562,584	314,864
107	CITY OF VALDEZ		18,132,048	10,148,035
108	JUNEAU BOROUGH SD		28,464,514	15,930,848
109	MATANUSKA-SUSITNA BOROUGH		51,646,009	28,904,927
110	MATANUSKA-SUSITNA BOROUGH SD		74,470,865	41,679,406
111	ANCHORAGE SD		221,220,023	123,811,091
112	COPPER RIVER SD		2,166,201	1,212,367
113	UNIVERSITY OF ALASKA		243,042,775	136,024,718
115	CITY OF KENAI		17,294,450	9,679,254
116	FAIRBANKS NORTH STAR BOROUGH		57,384,873	32,116,820
117	FAIRBANKS NORTH STAR BOROUGH SD		78,509,418	43,939,679
118	DENALI BOROUGH SD		3,717,076	2,080,351
120	CITY AND BOROUGH OF SITKA		24,088,160	13,481,516
121	CHUGACH SD		1,223,119	684,548
122	KETCHIKAN GATEWAY BOROUGH		12,758,612	7,140,663
123	CITY OF SOLDOTNA		9,591,563	5,368,148
124	IDITAROD AREA SD		1,827,144	1,022,605
125	KUSPUK SD		3,879,070	2,171,015
126	CITY AND BOROUGH OF JUNEAU		82,658,479	46,261,800
128	CITY OF KODIAK		15,366,844	8,600,423
129	CITY OF FAIRBANKS		19,076,386	10,676,557
131	CITY OF WASILLA		16,072,587	8,995,409
132	CITY OF SKAGWAY		-	-
133	SITKA BOROUGH SD		6,327,820	3,541,516
134	CITY OF PALMER		9,300,225	5,205,094
135	CITY AND BOROUGH OF WRANGELL		6,911,752	3,868,328
136	CITY OF BETHEL		12,822,657	7,176,507
137	VALDEZ CITY SD		5,170,001	2,893,515
138	HOONAH CITY SD		1,513,202	846,900
139	CITY OF NOME		7,136,535	3,994,133
140	CITY OF KOTZEBUE		9,401,942	5,262,022
141	GALENA CITY SD		8,401,094	4,701,874
143	CITY OF PETERSBURG		10,986,722	6,148,983
144	BRISTOL BAY BOROUGH		5,467,618	3,060,084
145	NORTH SLOPE BOROUGH		170,557,281	95,456,473
146	WRANGELL PUBLIC SD		1,997,928	1,118,189
148	CITY OF CORDOVA		8,105,988	4,536,711
149	NOME CITY SD		4,086,272	2,286,980
151	CITY OF KING COVE		2,586,884	1,447,812
152	ALASKA HOUSING FINANCE CORPORATION		46,842,693	26,216,636
153	LOWER YUKON SD		16,152,956	9,040,389
154	NORTHWEST ARCTIC BOROUGH SD		16,640,194	9,313,084
155	SOUTHEAST ISLAND SD		2,635,859	1,475,222
156	PRIBILOF SD		722,067	404,122
157	LOWER KUSKOKWIM SD		44,618,726	24,971,940

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

Employer Number	Employer Name	FY2017 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
158	KODIAK ISLAND BOROUGH SD	13,588,000.00	0.25128%	35,462,317	22,472,450	12,989,867	348,434	(944,447)		
159	YUKON FLATS SD	2,013,000.00	0.03723%	5,253,580	3,329,191	1,924,389	51,619	(364,038)		
160	YUKON / KOYUKUK SD	4,392,000.00	0.08122%	11,462,356	7,263,689	4,198,668	112,623	(413,449)		
161	NORTH SLOPE BOROUGH SD	23,761,000.00	0.43941%	62,012,077	39,297,018	22,715,059	736,334	(1,584,822)		
162	ALEUTIAN REGION SD	163,000.00	0.00301%	425,402	269,577	155,825	4,180	(19,730)		
163	CORDOVA COMMUNITY MEDICAL CENTER	4,194,000.00	0.07756%	10,945,611	6,936,227	4,009,383	143,956	(1,148,997)		
164	LAKE AND PENINSULA BOROUGH SD	3,475,000.00	0.06426%	9,069,146	5,747,112	3,322,033	89,109	(469,465)		
165	SITKA COMMUNITY HOSPITAL	19,079,000.00	0.35283%	49,792,872	31,553,715	18,239,157	711,858	(2,371,900)		
166	TANANA SD	269,000.00	0.00497%	702,043	444,884	257,159	6,898	(40,407)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,649,000.00	0.04899%	6,913,429	4,381,036	2,532,393	67,928	(173,090)		
168	HYDABURG CITY SD	582,000.00	0.01076%	1,518,919	962,538	556,381	15,187	(53,596)		
169	CITY OF TANANA	154,000.00	0.00285%	401,913	254,692	147,221	13,602	(6,867)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,500,000.00	0.04623%	6,524,565	4,134,613	2,389,952	88,424	(272,103)		
171	CITY OF BARROW	2,386,000.00	0.04412%	6,227,045	3,946,075	2,280,970	61,184	(275,248)		
172	CITY OF SAINT PAUL	2,470,000.00	0.04568%	6,446,270	4,084,998	2,361,272	63,338	(249,532)		
173	MUNICIPALITY OF ANCHORAGE	363,853,000.00	6.72870%	949,593,047	601,756,577	347,836,470	12,752,448	(30,331,839)		
174	KODIAK ISLAND BOROUGH	5,949,000.00	0.11001%	15,525,855	9,838,726	5,687,130	191,296	(651,707)		
175	NOME JOINT UTILITY SYSTEM	1,493,000.00	0.02761%	3,896,470	2,469,191	1,427,279	38,285	(135,992)		
176	CITY OF SAND POINT	1,919,000.00	0.03549%	5,008,256	3,173,729	1,834,527	54,453	(265,905)		
177	KETCHIKAN GATEWAY BOROUGH SD	10,669,000.00	0.19730%	27,844,234	17,644,876	10,199,359	273,582	(1,348,978)		
178	CITY OF DILLINGHAM	5,119,000.00	0.09467%	13,359,700	8,466,034	4,893,666	137,854	(337,141)		
179	CITY OF UNALASKA	19,354,000.00	0.35791%	50,510,574	32,008,522	18,502,052	725,270	(2,352,522)		
180	KENAI PENINSULA BOROUGH	36,348,000.00	0.67218%	94,861,958	60,113,969	34,747,989	1,340,683	(4,735,236)		
181	CITY OF KETCHIKAN	16,369,000.00	0.30271%	42,720,243	27,071,794	15,648,449	547,673	(1,576,121)		
182	CITY OF SEWARD	8,461,000.00	0.15647%	22,081,738	13,993,185	8,088,553	257,447	(1,343,223)		
183	CITY OF FORT YUKON	292,000.00	0.00540%	762,069	482,923	279,146	7,975	(132,425)		
184	BRISTOL BAY BOROUGH SD	673,000.00	0.01245%	1,756,413	1,113,038	643,375	17,258	(184,986)		
185	CORDOVA CITY SD	1,334,000.00	0.02467%	3,481,508	2,206,230	1,275,278	34,207	(328,127)		
186	CITY OF CRAIG	3,141,000.00	0.05809%	8,197,464	5,194,728	3,002,736	85,643	(222,873)		
187	PETERSBURG MEDICAL CENTER	10,755,000.00	0.19889%	28,068,679	17,787,106	10,281,573	373,170	(1,014,783)		
189	HAINES BOROUGH	4,140,000.00	0.07656%	10,804,680	6,846,920	3,957,760	106,161	(453,247)		
190	KENAI PENINSULA BOROUGH SD	34,750,000.00	0.64263%	90,691,456	57,471,124	33,220,332	891,085	(4,619,733)		
191	CITY OF NORTH POLE	4,925,000.00	0.09108%	12,853,393	8,145,188	4,708,205	130,032	(356,138)		
192	CITY OF GALENA	1,697,000.00	0.03138%	4,428,875	2,806,575	1,622,299	43,516	(164,853)		
193	CITY OF NENANA	-	0.01407%	1,985,215	1,258,029	727,185	19,506	(22,409)		
195	YUPIIT SD	2,895,000.00	0.05354%	7,555,446	4,787,882	2,767,564	74,236	(405,455)		
196	NENANA CITY SD	3,006,000.00	0.05559%	7,845,137	4,971,459	2,873,678	77,082	(153,802)		
198	CITY OF SAXMAN	143,000.00	0.00264%	373,205	236,500	136,705	8,835	(168,875)		
199	CITY OF HOONAH	2,157,000.00	0.03989%	5,629,395	3,567,344	2,062,051	73,218	(281,551)		
200	CITY OF PELICAN	214,000.00	0.00396%	558,503	353,923	204,580	5,488	(29,581)		
202	CITY OF WHITTIER	1,989,000.00	0.03678%	5,190,944	3,289,498	1,901,446	51,003	(169,586)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,209,000.00	0.07784%	10,984,758	6,961,035	4,023,723	107,930	(299,317)		
204	CRAIG CITY SD	1,773,000.00	0.03279%	4,627,222	2,932,268	1,694,954	45,465	(189,241)		
205	DILLINGHAM CITY SD	2,316,000.00	0.04283%	6,044,357	3,830,306	2,214,051	59,389	(306,069)		
206	CITY OF THORNE BAY	925,000.00	0.01711%	2,414,089	1,529,807	884,282	30,542	(47,170)		
208	CITY OF AKUTAN	1,745,000.00	0.03227%	4,554,146	2,885,960	1,668,186	184,598	(60,513)		
209	UNALASKA CITY SD	1,936,000.00	0.03580%	5,052,623	3,201,845	1,850,779	49,644	(205,663)		
211	KASHUNAMIUT SD	2,986,000.00	0.05522%	7,792,941	4,938,382	2,854,559	82,849	(393,558)		
215	CITY OF HOMER	11,528,000.00	0.21319%	30,086,075	19,065,529	11,020,546	352,352	(1,193,623)		
218	SPECIAL EDUCATION SERVICE AGENCY	523,000.00	0.00967%	1,364,939	864,961	499,978	23,778	(80,324)		

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

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
158	KODIAK ISLAND BOROUGH SD		17,063,388	9,549,934
159	YUKON FLATS SD		2,527,863	1,414,779
160	YUKON / KOYUKUK SD		5,515,337	3,086,791
161	NORTH SLOPE BOROUGH SD		29,838,326	16,699,735
162	ALEUTIAN REGION SD		204,690	114,560
163	CORDOVA COMMUNITY MEDICAL CENTER		5,266,695	2,947,632
164	LAKE AND PENINSULA BOROUGH SD		4,363,797	2,442,304
165	SITKA COMMUNITY HOSPITAL		23,958,816	13,409,126
166	TANANA SD		337,802	189,059
167	SOUTHEAST REGIONAL RESOURCE CENTER		3,326,532	1,861,773
168	HYDABURG CITY SD		730,858	409,042
169	CITY OF TANANA		193,388	108,234
170	NORTH PACIFIC FISHERY MGMT COUNCIL		3,139,422	1,757,053
171	CITY OF BARROW		2,996,265	1,676,931
172	CITY OF SAINT PAUL		3,101,749	1,735,968
173	MUNICIPALITY OF ANCHORAGE		456,915,294	255,723,602
174	KODIAK ISLAND BOROUGH		7,470,569	4,181,083
175	NOME JOINT UTILITY SYSTEM		1,874,863	1,049,312
176	CITY OF SAND POINT		2,409,821	1,348,714
177	KETCHIKAN GATEWAY BOROUGH SD		13,397,799	7,498,399
178	CITY OF DILLINGHAM		6,428,281	3,597,742
179	CITY OF UNALASKA		24,304,152	13,602,402
180	KENAI PENINSULA BOROUGH		45,644,689	25,546,145
181	CITY OF KETCHIKAN		20,555,682	11,504,480
182	CITY OF SEWARD		10,625,061	5,946,570
183	CITY OF FORT YUKON		366,685	205,224
184	BRISTOL BAY BOROUGH SD		845,132	472,999
185	CORDOVA CITY SD		1,675,196	937,563
186	CITY OF CRAIG		3,944,370	2,207,561
187	PETERSBURG MEDICAL CENTER		13,505,795	7,558,842
189	HAINES BOROUGH		5,198,883	2,909,680
190	KENAI PENINSULA BOROUGH SD		43,637,970	24,423,037
191	CITY OF NORTH POLE		6,184,662	3,461,394
192	CITY OF GALENA		2,131,040	1,192,688
193	CITY OF NENANA		955,225	534,614
195	YUPIIT SD		3,635,451	2,034,667
196	NENANA CITY SD		3,774,841	2,112,681
198	CITY OF SAXMAN		179,575	100,503
199	CITY OF HOONAH		2,708,694	1,515,985
200	CITY OF PELICAN		268,735	150,404
202	CITY OF WHITTIER		2,497,724	1,397,911
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		5,285,531	2,958,174
204	CRAIG CITY SD		2,226,478	1,246,102
205	DILLINGHAM CITY SD		2,908,361	1,627,734
206	CITY OF THORNE BAY		1,161,586	650,110
208	CITY OF AKUTAN		2,191,317	1,226,423
209	UNALASKA CITY SD		2,431,169	1,360,662
211	KASHUNAMIUT SD		3,749,726	2,098,624
215	CITY OF HOMER		14,476,504	8,102,123
218	SPECIAL EDUCATION SERVICE AGENCY		656,767	367,575

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

Employer Number	Employer Name	FY2017 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
219	BARTLETT REGIONAL HOSPITAL	56,804,000.00	1.05047%	148,248,560	93,945,029	54,303,531	2,201,054	(5,424,926)		
220	NORTHWEST ARCTIC BOROUGH	3,612,000.00	0.06680%	9,426,692	5,973,689	3,453,003	110,938	(856,835)		
221	SAINT MARY'S SD	1,317,000.00	0.02436%	3,437,141	2,178,114	1,259,027	40,663	(171,338)		
222	CITY OF SELAWIK	-	0.00028%	39,894	25,281	14,613	392	(792)		
223	BRISTOL BAY RHA	3,077,000.00	0.05690%	8,030,435	5,088,882	2,941,553	86,254	(326,056)		
224	COPPER RIVER BASIN RHA	1,141,000.00	0.02110%	2,977,812	1,887,037	1,090,774	34,185	(154,376)		
225	SKAGWAY CITY SD	537,000.00	0.00993%	1,401,477	888,115	513,362	23,633	(61,887)		
227	CITY OF KLAWOCK	1,372,000.00	0.02537%	3,580,681	2,269,076	1,311,606	35,182	(268,457)		
228	PETERSBURG CITY SD	2,077,000.00	0.03841%	5,420,609	3,435,037	1,985,572	53,283	(268,385)		
230	ALEUTIANS EAST BOROUGH	1,647,000.00	0.03046%	4,298,384	2,723,883	1,574,500	51,163	(160,314)		
231	CITY OF KIVALINA	-	0.00097%	137,356	87,042	50,314	1,391	(2,577)		
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-		
235	CITY OF HUSLIA	260,000.00	0.00481%	678,555	430,000	248,555	6,667	(31,381)		
237	CITY OF KALTAG	61,000.00	0.00113%	159,199	100,885	58,315	1,564	(14,567)		
240	HAINES BOROUGH SD	1,598,000.00	0.02955%	4,170,502	2,642,845	1,527,657	40,977	(166,118)		
241	CITY OF NOORVIK	-	0.00702%	990,375	627,600	362,775	9,731	(19,089)		
242	CITY OF ELIM	-	0.00047%	65,883	41,750	24,133	860	(3,634)		
243	CITY OF ATKA	398,000.00	0.00736%	1,038,711	658,230	380,480	15,090	(33,471)		
244	ALEUTIANS EAST BOROUGH SD	1,592,000.00	0.02944%	4,154,843	2,632,922	1,521,921	40,823	(119,327)		
245	ALEUTIANS WEST CRSA	-	0.00000%	-	-	-	-	-		
246	DELTA/GREELY SD	3,829,000.00	0.07081%	9,993,024	6,332,574	3,660,450	98,186	(218,103)		
247	LAKE AND PENINSULA BOROUGH	405,000.00	0.00749%	1,056,980	669,807	387,172	13,371	(84,512)		
248	CITY AND BOROUGH OF YAKUTAT	1,539,000.00	0.02846%	4,016,522	2,545,268	1,471,254	43,618	(105,907)		
249	CITY OF UNALAKLEET	464,000.00	0.00858%	1,210,959	767,384	443,575	11,898	(232,786)		
251	KLAWOCK CITY SD	1,035,000.00	0.01914%	2,701,170	1,711,730	989,440	26,540	(173,634)		
254	CITY OF MEKORYUK	-	0.00106%	149,761	94,904	54,858	1,471	(2,059)		
255	ALASKA GATEWAY SD	2,963,000.00	0.05479%	7,732,915	4,900,344	2,832,571	75,979	(248,299)		
256	CITY OF SAINT GEORGE	-	0.00733%	1,034,752	655,722	379,030	10,167	(19,785)		
257	PELICAN CITY SD	154,000.00	0.00285%	401,913	254,692	147,221	6,151	(15,803)		
258	DENALI BOROUGH	847,000.00	0.01566%	2,210,523	1,400,807	809,716	33,392	(90,067)		
259	CITY OF ALLAKAKET	-	0.00069%	97,615	61,858	35,756	997	(1,831)		
260	CITY OF KACHEMAK	38,000.00	0.00070%	99,173	62,846	36,327	1,195	(8,462)		
262	COOK INLET HOUSING AUTHORITY	15,323,000.00	0.28337%	39,990,365	25,341,872	14,648,493	471,407	(727,055)		
263	INTERIOR RHA	1,898,000.00	0.03510%	4,953,450	3,138,998	1,814,451	48,670	(444,231)		
264	YAKUTAT SD	424,000.00	0.00784%	1,106,566	701,230	405,336	10,873	(63,041)		
265	KAKE CITY SD	1,010,000.00	0.01868%	2,635,924	1,670,384	965,541	25,899	(78,403)		
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-		
267	ALEUTIAN HOUSING AUTHORITY	2,135,000.00	0.03948%	5,571,979	3,530,960	2,041,019	59,088	(264,232)		
270	BERING STRAITS RHA	2,357,000.00	0.04359%	6,151,360	3,898,113	2,253,247	109,485	(572,222)		
271	CITY OF EGEGIK	206,000.00	0.00381%	537,624	340,692	196,932	6,863	(13,435)		
275	ILISAGVIK COLLEGE	9,320,000.00	0.17235%	24,323,579	15,413,838	8,909,741	349,512	(1,196,847)		
276	NORTH PACIFIC RIM HA	2,651,000.00	0.04902%	6,918,649	4,384,344	2,534,305	74,887	(252,155)		
278	SAXMAN SEAPORT	83,000.00	0.00153%	216,616	137,269	79,346	2,317	(10,711)		
279	TLINGIT-HAIDA RHA	5,801,000.00	0.10728%	15,139,601	9,593,957	5,545,644	181,016	(499,858)		
280	CITY OF TOKSOOK BAY	33,000.00	0.00061%	86,124	54,577	31,547	1,706	(10,236)		
281	BARANOF ISLAND HA	1,423,000.00	0.02632%	3,713,783	2,353,422	1,360,361	99,012	(44,701)		
282	CITY OF DELTA JUNCTION	813,000.00	0.01503%	2,121,789	1,344,576	777,212	40,537	(13,974)		
283	CITY OF ANDERSON	48,000.00	0.00089%	125,272	79,385	45,887	1,231	(12,380)		
284	INTER-ISLAND FERRY AUTHORITY	2,121,000.00	0.03922%	5,535,441	3,507,806	2,027,635	57,957	(308,070)		
285	CITY OF HOOPER BAY	-	0.00176%	248,062	157,197	90,865	2,530	(4,654)		

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

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
219	BARTLETT REGIONAL HOSPITAL		71,332,699	39,923,055
220	NORTHWEST ARCTIC BOROUGH		4,535,837	2,538,590
221	SAINT MARY'S SD		1,653,848	925,616
222	CITY OF SELAWIK		19,196	10,743
223	BRISTOL BAY RHA		3,864,001	2,162,581
224	COPPER RIVER BASIN RHA		1,432,832	801,919
225	SKAGWAY CITY SD		674,348	377,415
227	CITY OF KLAWOCK		1,722,915	964,271
228	PETERSBURG CITY SD		2,608,232	1,459,760
230	ALEUTIANS EAST BOROUGH		2,068,251	1,157,547
231	CITY OF KIVALINA		66,092	36,990
232	BERING STRAITS CRSA		-	-
235	CITY OF HUSLIA		326,500	182,734
237	CITY OF KALTAG		76,602	42,872
240	HAINES BOROUGH SD		2,006,719	1,123,108
241	CITY OF NOORVIK		476,538	266,706
242	CITY OF ELIM		31,701	17,742
243	CITY OF ATKA		499,796	279,723
244	ALEUTIANS EAST BOROUGH SD		1,999,184	1,118,891
245	ALEUTIANS WEST CRSA		-	-
246	DELTA/GREELY SD		4,808,339	2,691,102
247	LAKE AND PENINSULA BOROUGH		508,586	284,643
248	CITY AND BOROUGH OF YAKUTAT		1,932,628	1,081,642
249	CITY OF UNALAKLEET		582,677	326,109
251	KLAWOCK CITY SD		1,299,721	727,420
254	CITY OF MEKORYUK		72,061	40,330
255	ALASKA GATEWAY SD		3,720,843	2,082,459
256	CITY OF SAINT GEORGE		497,891	278,657
257	PELICAN CITY SD		193,388	108,234
258	DENALI BOROUGH		1,063,636	595,290
259	CITY OF ALLAKAKET		46,969	26,287
260	CITY OF KACHEMAK		47,719	26,707
262	COOK INLET HOUSING AUTHORITY		19,242,147	10,769,329
263	INTERIOR RHA		2,383,449	1,333,955
264	YAKUTAT SD		532,446	297,996
265	KAKE CITY SD		1,268,327	709,849
266	CITY OF QUINHAGAK		-	-
267	ALEUTIAN HOUSING AUTHORITY		2,681,067	1,500,523
270	BERING STRAITS RHA		2,959,847	1,656,550
271	CITY OF EGEGIK		258,688	144,781
275	ILISAGVIK COLLEGE		11,703,766	6,550,294
276	NORTH PACIFIC RIM HA		3,329,043	1,863,179
278	SAXMAN SEAPORT		104,229	58,334
279	TLINGIT-HAIDA RHA		7,284,716	4,077,066
280	CITY OF TOKSOOK BAY		41,440	23,193
281	BARANOF ISLAND HA		1,786,959	1,000,115
282	CITY OF DELTA JUNCTION		1,020,940	571,394
283	CITY OF ANDERSON		60,277	33,735
284	INTER-ISLAND FERRY AUTHORITY		2,663,486	1,490,684
285	CITY OF HOOPER BAY		119,360	66,803

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

Employer Number	Employer Name	FY2017 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll
286	CITY OF SELDOVIA	169,000.00	0.00313%	441,061	279,500	161,561	4,973	(22,435)		
287	CITY OF KOYUK	-	0.00062%	86,845	55,034	31,811	880	(1,629)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,804,000.00	0.03336%	4,708,126	2,983,537	1,724,589	55,321	(182,939)		
290	CITY OF UPPER KALSKAG	63,000.00	0.00117%	164,419	104,192	60,227	1,615	(3,715)		
291	CITY OF SHAKTOOLIK	58,000.00	0.00107%	151,370	95,923	55,447	1,487	(10,362)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,092,000.00	0.03869%	5,459,756	3,459,844	1,999,912	64,398	(452,406)		
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-		
296	MUNICIPALITY OF SKAGWAY	6,948,000.00	0.12849%	18,133,072	11,490,917	6,642,154	240,851	(734,301)		
297	CITY OF NULATO	303,000.00	0.00560%	790,777	501,115	289,662	7,770	(21,026)		
298	CITY OF ANIAK	395,000.00	0.00730%	1,030,881	653,269	377,612	96,108	(6,789)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,737,000.00	0.08760%	12,362,746	7,834,265	4,528,481	227,555	(1,125,738)		
Subtotal		4,688,944,000.00	86.74653%	12,242,164,069	7,757,852,452	4,484,311,617	133,601,909	(275,730,400)		
Nonemployer: 999	STATE OF ALASKA	716,678,000.00	13.25347%	1,870,404,931	1,185,274,548	685,130,383	209,898,195	(22,048,618)		
Total		5,405,622,000.00	100.00000%	14,112,569,000	8,943,127,000	5,169,442,000	343,500,104	(297,779,018)	63.37%	1,247,884,000

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

*Same as FY16 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96573% based on present value of future contributions.

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

Employer Number	Employer Name	Net Pension Liability as % of Covered Payroll	Net Pension Liability 1% Decrease (7.0% Discount Rate)	Net Pension Liability 1% Increase (9.0% Discount Rate)
286	CITY OF SELDOVIA		212,225	118,777
287	CITY OF KOYUK		41,787	23,387
288	NORTHWEST INUPIAT HOUSING AUTHORITY		2,265,407	1,267,889
290	CITY OF UPPER KALSKAG		79,113	44,278
291	CITY OF SHAKTOOLIK		72,835	40,764
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY		2,627,069	1,470,302
294	CITY OF MOUNTAIN VILLAGE		-	-
296	MUNICIPALITY OF SKAGWAY		8,725,083	4,883,202
297	CITY OF NULATO		380,498	212,955
298	CITY OF ANIAK		496,029	277,614
299	ALASKA GASLINE DEVELOPMENT CORPORATION		5,948,577	3,329,264
Subtotal			5,890,557,031	3,296,791,508
Nonemployer: 999	STATE OF ALASKA		899,981,969	503,696,492
Total		414.26%	6,790,539,000	3,800,488,000

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

*Same as FY16 for certain employers who have zero present value of future contributions. All other empl

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
Employer:									
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,643,712,229	51.14115%	(0)	0	-	70,913,597	2,309,524	73,223,121
102	SOUTHWEST REGION SD	4,876,458	0.09433%	(0)	0	-	130,804	-	130,804
103	ANNETTE ISLAND SD	2,003,736	0.03876%	(0)	0	-	53,747	-	53,747
104	BERING STRAIT SD	14,044,313	0.27168%	(0)	0	-	376,718	-	376,718
105	CHATHAM SD	1,160,561	0.02245%	(0)	0	-	31,130	-	31,130
106	ALASKA MUNICIPAL LEAGUE	428,279	0.00828%	(0)	0	-	11,488	-	11,488
107	CITY OF VALDEZ	13,803,406	0.26702%	(0)	0	-	370,256	108,182	478,438
108	JUNEAU BOROUGH SD	21,669,216	0.41918%	(0)	0	-	581,244	-	581,244
109	MATANUSKA-SUSITNA BOROUGH	39,316,621	0.76056%	(0)	0	-	1,054,609	412,574	1,467,183
110	MATANUSKA-SUSITNA BOROUGH SD	56,692,527	1.09669%	(0)	0	-	1,520,692	-	1,520,692
111	ANCHORAGE SD	168,408,440	3.25777%	(0)	0	-	4,517,303	-	4,517,303
112	COPPER RIVER SD	1,649,067	0.03190%	(0)	0	-	44,234	-	44,234
113	UNIVERSITY OF ALASKA	185,021,473	3.57914%	(0)	0	-	4,962,922	264,476	5,227,398
115	CITY OF KENAI	13,165,767	0.25468%	(0)	0	-	353,152	95,326	448,477
116	FAIRBANKS NORTH STAR BOROUGH	43,685,453	0.84507%	(0)	0	-	1,171,796	207,310	1,379,107
117	FAIRBANKS NORTH STAR BOROUGH SD	59,766,961	1.15616%	(0)	0	-	1,603,159	-	1,603,159
118	DENALI BOROUGH SD	2,829,703	0.05474%	(0)	0	-	75,903	191,752	267,655
120	CITY AND BOROUGH OF SITKA	18,337,623	0.35473%	(0)	0	-	491,879	172,451	664,330
121	CHUGACH SD	931,125	0.01801%	(0)	0	-	24,976	-	24,976
122	KETCHIKAN GATEWAY BOROUGH	9,712,765	0.18789%	(0)	0	-	260,530	89,524	350,054
123	CITY OF SOLDOTNA	7,301,781	0.14125%	(0)	0	-	195,859	80,102	275,961
124	IDITAROD AREA SD	1,390,952	0.02691%	(0)	0	-	37,310	-	37,310
125	KUSPUK SD	2,953,025	0.05712%	(0)	0	-	79,210	-	79,210
126	CITY AND BOROUGH OF JUNEAU	62,925,522	1.21726%	(0)	0	-	1,687,882	391,243	2,079,125
128	CITY OF KODIAK	11,698,337	0.22630%	(0)	0	-	313,790	65,856	379,646
129	CITY OF FAIRBANKS	14,522,304	0.28093%	(0)	0	-	389,539	108,128	497,667
131	CITY OF WASILLA	12,235,598	0.23669%	(0)	0	-	328,201	74,426	402,628
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-	-
133	SITKA BOROUGH SD	4,817,187	0.09319%	(0)	0	-	129,214	8,383	137,596
134	CITY OF PALMER	7,079,994	0.13696%	(0)	0	-	189,910	29,489	219,399
135	CITY AND BOROUGH OF WRANGELL	5,261,718	0.10179%	(0)	0	-	141,138	-	141,138
136	CITY OF BETHEL	9,761,520	0.18883%	(0)	0	-	261,838	48,149	309,987
137	VALDEZ CITY SD	3,935,773	0.07614%	(0)	0	-	105,571	21,881	127,452
138	HOONAH CITY SD	1,151,957	0.02228%	(0)	0	-	30,900	-	30,900
139	CITY OF NOME	5,432,839	0.10510%	(0)	0	-	145,728	39,264	184,992
140	CITY OF KOTZEBUE	7,157,428	0.13846%	(0)	0	-	191,987	88,497	280,484
141	GALENA CITY SD	6,395,511	0.12372%	(0)	0	-	171,550	-	171,550
143	CITY OF PETERSBURG	8,363,876	0.16179%	(0)	0	-	224,348	39,015	263,364
144	BRISTOL BAY BOROUGH	4,162,340	0.08052%	(0)	0	-	111,649	31,004	142,652
145	NORTH SLOPE BOROUGH	129,840,352	2.51169%	(0)	0	-	3,482,772	1,551,614	5,034,386
146	WRANGELL PUBLIC SD	1,520,965	0.02942%	(0)	0	-	40,798	-	40,798
148	CITY OF CORDOVA	6,170,856	0.11937%	(0)	0	-	165,524	44,226	209,750
149	NOME CITY SD	3,110,761	0.06018%	(0)	0	-	83,441	-	83,441
151	CITY OF KING COVE	1,969,320	0.03810%	(0)	0	-	52,824	-	52,824
152	ALASKA HOUSING FINANCE CORPORATION	35,659,995	0.68982%	(0)	0	-	956,526	145,178	1,101,704
153	LOWER YUKON SD	12,296,781	0.23787%	(0)	0	-	329,843	-	329,843
154	NORTHWEST ARCTIC BOROUGH SD	12,667,701	0.24505%	(0)	0	-	339,792	63,459	403,251
155	SOUTHEAST ISLAND SD	2,006,604	0.03882%	(0)	0	-	53,824	114,526	168,350
156	PRIBILOF SD	549,689	0.01063%	(0)	0	-	14,745	-	14,745
157	LOWER KUSKOKWIM SD	33,966,953	0.65707%	(0)	0	-	911,112	-	911,112

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

Employer Number	Employer Name	Deferred Inflows of Resources					Proportionate Share of Pension 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
Employer:								
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(47,531,306)	-	-	-	(34,209,800)	(81,741,107)	209,835,389
102	SOUTHWEST REGION SD	(87,674)	-	-	-	(389,715)	(477,389)	387,052
103	ANNETTE ISLAND SD	(36,025)	-	-	-	(58,141)	(94,166)	159,039
104	BERING STRAIT SD	(252,503)	-	-	-	(1,854,650)	(2,107,153)	1,114,718
105	CHATHAM SD	(20,866)	-	-	-	(86,863)	(107,729)	92,115
106	ALASKA MUNICIPAL LEAGUE	(7,700)	-	-	-	(31,302)	(39,002)	33,993
107	CITY OF VALDEZ	(248,171)	-	-	-	(927,744)	(1,175,915)	1,095,597
108	JUNEAU BOROUGH SD	(389,591)	-	-	-	(1,799,990)	(2,189,581)	1,719,918
109	MATANUSKA-SUSITNA BOROUGH	(706,874)	-	-	-	(2,054,903)	(2,761,776)	3,120,619
110	MATANUSKA-SUSITNA BOROUGH SD	(1,019,275)	-	-	-	(4,282,133)	(5,301,408)	4,499,771
111	ANCHORAGE SD	(3,027,816)	-	-	-	(17,110,179)	(20,137,994)	13,366,829
112	COPPER RIVER SD	(29,649)	-	-	-	(281,595)	(311,243)	130,889
113	UNIVERSITY OF ALASKA	(3,326,501)	-	-	-	(14,039,932)	(17,366,434)	14,685,431
115	CITY OF KENAI	(236,707)	-	-	-	(1,320,909)	(1,557,616)	1,044,987
116	FAIRBANKS NORTH STAR BOROUGH	(785,421)	-	-	-	(3,996,790)	(4,782,211)	3,467,380
117	FAIRBANKS NORTH STAR BOROUGH SD	(1,074,550)	-	-	-	(7,913,486)	(8,988,037)	4,743,793
118	DENALI BOROUGH SD	(50,875)	-	-	-	-	(50,875)	224,598
120	CITY AND BOROUGH OF SITKA	(329,692)	-	-	-	(2,215,543)	(2,545,236)	1,455,485
121	CHUGACH SD	(16,741)	-	-	-	(165,704)	(182,444)	73,905
122	KETCHIKAN GATEWAY BOROUGH	(174,626)	-	-	-	(993,651)	(1,168,277)	770,917
123	CITY OF SOLDOTNA	(131,279)	-	-	-	(593,047)	(724,326)	579,553
124	IDITAROD AREA SD	(25,008)	-	-	-	(358,987)	(383,995)	110,402
125	KUSPUK SD	(53,092)	-	-	-	(61,447)	(114,539)	234,386
126	CITY AND BOROUGH OF JUNEAU	(1,131,338)	-	-	-	(5,046,756)	(6,178,094)	4,994,493
128	CITY OF KODIAK	(210,324)	-	-	-	(1,247,117)	(1,457,442)	928,514
129	CITY OF FAIRBANKS	(261,097)	-	-	-	(2,027,072)	(2,288,169)	1,152,657
131	CITY OF WASILLA	(219,984)	-	-	-	(932,919)	(1,152,902)	971,158
132	CITY OF SKAGWAY	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	(86,608)	-	-	-	(760,946)	(847,554)	382,347
134	CITY OF PALMER	(127,291)	-	-	-	(740,518)	(867,809)	561,950
135	CITY AND BOROUGH OF WRANGELL	(94,600)	-	-	-	(555,056)	(649,657)	417,630
136	CITY OF BETHEL	(175,502)	-	-	-	(1,117,744)	(1,293,247)	774,786
137	VALDEZ CITY SD	(70,761)	-	-	-	(484,014)	(554,776)	312,388
138	HOONAH CITY SD	(20,711)	-	-	-	(220,770)	(241,481)	91,433
139	CITY OF NOME	(97,677)	-	-	-	(552,587)	(650,264)	431,213
140	CITY OF KOTZEBUE	(128,683)	-	-	-	(982,742)	(1,111,425)	568,096
141	GALENA CITY SD	(114,985)	-	-	-	(741,556)	(856,541)	507,621
143	CITY OF PETERSBURG	(150,374)	-	-	-	(754,302)	(904,676)	663,853
144	BRISTOL BAY BOROUGH	(74,835)	-	-	-	(599,139)	(673,973)	330,371
145	NORTH SLOPE BOROUGH	(2,334,400)	-	-	-	(7,819,912)	(10,154,312)	10,305,623
146	WRANGELL PUBLIC SD	(27,345)	-	-	-	(147,481)	(174,826)	120,721
148	CITY OF CORDOVA	(110,946)	-	-	-	(343,803)	(454,748)	489,790
149	NOME CITY SD	(55,928)	-	-	-	(273,335)	(329,263)	246,906
151	CITY OF KING COVE	(35,406)	-	-	-	(61,545)	(96,951)	156,308
152	ALASKA HOUSING FINANCE CORPORATION	(641,131)	-	-	-	(3,825,449)	(4,466,580)	2,830,387
153	LOWER YUKON SD	(221,084)	-	-	-	(1,273,978)	(1,495,062)	976,014
154	NORTHWEST ARCTIC BOROUGH SD	(227,753)	-	-	-	(1,660,658)	(1,888,411)	1,005,454
155	SOUTHEAST ISLAND SD	(36,077)	-	-	-	(50,872)	(86,949)	159,267
156	PRIBILOF SD	(9,883)	-	-	-	(104,422)	(114,305)	43,630
157	LOWER KUSKOKWIM SD	(610,692)	-	-	-	(2,509,256)	(3,119,948)	2,696,008

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

		Pension Expense Recognized	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
Employer:			
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(18,092,323)	191,743,066
102	SOUTHWEST REGION SD	(852,996)	(465,945)
103	ANNETTE ISLAND SD	(365,365)	(206,326)
104	BERING STRAIT SD	(2,621,791)	(1,507,073)
105	CHATHAM SD	(332,358)	(240,242)
106	ALASKA MUNICIPAL LEAGUE	(34,691)	(698)
107	CITY OF VALDEZ	107,503	1,203,100
108	JUNEAU BOROUGH SD	(2,173,295)	(453,376)
109	MATANUSKA-SUSITNA BOROUGH	1,979,930	5,100,549
110	MATANUSKA-SUSITNA BOROUGH SD	(4,652,141)	(152,371)
111	ANCHORAGE SD	(22,972,891)	(9,606,061)
112	COPPER RIVER SD	(468,646)	(337,757)
113	UNIVERSITY OF ALASKA	(12,892,014)	1,793,417
115	CITY OF KENAI	(439,904)	605,082
116	FAIRBANKS NORTH STAR BOROUGH	(2,039,728)	1,427,651
117	FAIRBANKS NORTH STAR BOROUGH SD	(10,746,781)	(6,002,988)
118	DENALI BOROUGH SD	544,732	769,330
120	CITY AND BOROUGH OF SITKA	(665,800)	789,685
121	CHUGACH SD	(262,472)	(188,567)
122	KETCHIKAN GATEWAY BOROUGH	(177,644)	593,273
123	CITY OF SOLDOTNA	175,503	755,056
124	IDITAROD AREA SD	(615,892)	(505,490)
125	KUSPUK SD	(147,142)	87,244
126	CITY AND BOROUGH OF JUNEAU	(1,313,522)	3,680,971
128	CITY OF KODIAK	(650,406)	278,108
129	CITY OF FAIRBANKS	(1,126,087)	26,570
131	CITY OF WASILLA	(211,821)	759,337
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	(691,057)	(308,710)
134	CITY OF PALMER	(469,406)	92,544
135	CITY AND BOROUGH OF WRANGELL	(602,199)	(184,569)
136	CITY OF BETHEL	(728,123)	46,664
137	VALDEZ CITY SD	(270,810)	41,579
138	HOONAH CITY SD	(405,677)	(314,245)
139	CITY OF NOME	(183,247)	247,966
140	CITY OF KOTZEBUE	(179,194)	388,902
141	GALENA CITY SD	(1,510,935)	(1,003,314)
143	CITY OF PETERSBURG	(389,709)	274,145
144	BRISTOL BAY BOROUGH	(319,285)	11,086
145	NORTH SLOPE BOROUGH	7,235,215	17,540,838
146	WRANGELL PUBLIC SD	(414,729)	(294,007)
148	CITY OF CORDOVA	116,894	606,684
149	NOME CITY SD	(382,302)	(135,396)
151	CITY OF KING COVE	(246,948)	(90,640)
152	ALASKA HOUSING FINANCE CORPORATION	(2,712,964)	117,423
153	LOWER YUKON SD	(1,527,896)	(551,882)
154	NORTHWEST ARCTIC BOROUGH SD	(1,067,649)	(62,194)
155	SOUTHEAST ISLAND SD	(311,591)	(152,324)
156	PRIBILOF SD	(122,005)	(78,375)
157	LOWER KUSKOKWIM SD	(2,347,212)	348,796

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
158	KODIAK ISLAND BOROUGH SD	12,989,867	0.25128%	(0)	0	-	348,434	-	348,434
159	YUKON FLATS SD	1,924,389	0.03723%	(0)	0	-	51,619	-	51,619
160	YUKON / KOYUKUK SD	4,198,668	0.08122%	(0)	0	-	112,623	-	112,623
161	NORTH SLOPE BOROUGH SD	22,715,059	0.43941%	(0)	0	-	609,297	127,036	736,334
162	ALEUTIAN REGION SD	155,825	0.00301%	(0)	0	-	4,180	-	4,180
163	CORDOVA COMMUNITY MEDICAL CENTER	4,009,383	0.07756%	(0)	0	-	107,546	36,411	143,956
164	LAKE AND PENINSULA BOROUGH SD	3,322,033	0.06426%	(0)	0	-	89,109	-	89,109
165	SITKA COMMUNITY HOSPITAL	18,239,157	0.35283%	(0)	0	-	489,238	222,620	711,858
166	TANANA SD	257,159	0.00497%	(0)	0	-	6,898	-	6,898
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,532,393	0.04899%	(0)	0	-	67,928	-	67,928
168	HYDABURG CITY SD	556,381	0.01076%	(0)	0	-	14,924	263	15,187
169	CITY OF TANANA	147,221	0.00285%	(0)	0	-	3,949	9,653	13,602
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,389,952	0.04623%	(0)	0	-	64,107	24,317	88,424
171	CITY OF BARROW	2,280,970	0.04412%	(0)	0	-	61,184	-	61,184
172	CITY OF SAINT PAUL	2,361,272	0.04568%	(0)	0	-	63,338	-	63,338
173	MUNICIPALITY OF ANCHORAGE	347,836,470	6.72870%	(0)	0	-	9,330,189	3,422,259	12,752,448
174	KODIAK ISLAND BOROUGH	5,687,130	0.11001%	(0)	0	-	152,549	38,747	191,296
175	NOME JOINT UTILITY SYSTEM	1,427,279	0.02761%	(0)	0	-	38,285	-	38,285
176	CITY OF SAND POINT	1,834,527	0.03549%	(0)	0	-	49,208	5,245	54,453
177	KETCHIKAN GATEWAY BOROUGH SD	10,199,359	0.19730%	(0)	0	-	273,582	-	273,582
178	CITY OF DILLINGHAM	4,893,666	0.09467%	(0)	0	-	131,265	6,589	137,854
179	CITY OF UNALASKA	18,502,052	0.35791%	(0)	0	-	496,290	228,980	725,270
180	KENAI PENINSULA BOROUGH	34,747,989	0.67218%	(0)	0	-	932,062	408,621	1,340,683
181	CITY OF KETCHIKAN	15,648,449	0.30271%	(0)	0	-	419,746	127,927	547,673
182	CITY OF SEWARD	8,088,553	0.15647%	(0)	0	-	216,963	40,483	257,447
183	CITY OF FORT YUKON	279,146	0.00540%	(0)	0	-	7,488	487	7,975
184	BRISTOL BAY BOROUGH SD	643,375	0.01245%	(0)	0	-	17,258	-	17,258
185	CORDOVA CITY SD	1,275,278	0.02467%	(0)	0	-	34,207	-	34,207
186	CITY OF CRAIG	3,002,736	0.05809%	(0)	0	-	80,544	5,099	85,643
187	PETERSBURG MEDICAL CENTER	10,281,573	0.19889%	(0)	0	-	275,788	97,382	373,170
189	HAINES BOROUGH	3,957,760	0.07656%	(0)	0	-	106,161	-	106,161
190	KENAI PENINSULA BOROUGH SD	33,220,332	0.64263%	(0)	0	-	891,085	-	891,085
191	CITY OF NORTH POLE	4,708,205	0.09108%	(0)	0	-	126,291	3,741	130,032
192	CITY OF GALENA	1,622,299	0.03138%	(0)	0	-	43,516	-	43,516
193	CITY OF NENANA	727,185	0.01407%	(0)	0	-	19,506	-	19,506
195	YUPIIT SD	2,767,564	0.05354%	(0)	0	-	74,236	-	74,236
196	NENANA CITY SD	2,873,678	0.05559%	(0)	0	-	77,082	-	77,082
198	CITY OF SAXMAN	136,705	0.00264%	(0)	0	-	3,667	5,169	8,835
199	CITY OF HOONAH	2,062,051	0.03989%	(0)	0	-	55,311	17,907	73,218
200	CITY OF PELICAN	204,580	0.00396%	(0)	0	-	5,488	-	5,488
202	CITY OF WHITTIER	1,901,446	0.03678%	(0)	0	-	51,003	-	51,003
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,023,723	0.07784%	(0)	0	-	107,930	-	107,930
204	CRAIG CITY SD	1,694,954	0.03279%	(0)	0	-	45,465	-	45,465
205	DILLINGHAM CITY SD	2,214,051	0.04283%	(0)	0	-	59,389	-	59,389
206	CITY OF THORNE BAY	884,282	0.01711%	(0)	0	-	23,720	6,823	30,542
208	CITY OF AKUTAN	1,668,186	0.03227%	(0)	0	-	44,747	139,852	184,598
209	UNALASKA CITY SD	1,850,779	0.03580%	(0)	0	-	49,644	-	49,644
211	KASHUNAMIUT SD	2,854,559	0.05522%	(0)	0	-	76,569	6,280	82,849
215	CITY OF HOMER	11,020,546	0.21319%	(0)	0	-	295,610	56,743	352,352
218	SPECIAL EDUCATION SERVICE AGENCY	499,978	0.00967%	(0)	0	-	13,411	10,366	23,778

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

Employer Number	Employer Name	Deferred Inflows of Resources					Proportionate Share of Pension 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
158	KODIAK ISLAND BOROUGH SD	(233,545)	-	-	-	(710,902)	(944,447)	1,031,025
159	YUKON FLATS SD	(34,599)	-	-	-	(329,439)	(364,038)	152,742
160	YUKON / KOYUKUK SD	(75,488)	-	-	-	(337,962)	(413,449)	333,255
161	NORTH SLOPE BOROUGH SD	(408,394)	-	-	-	(1,176,428)	(1,584,822)	1,802,928
162	ALEUTIAN REGION SD	(2,802)	-	-	-	(16,929)	(19,730)	12,368
163	CORDOVA COMMUNITY MEDICAL CENTER	(72,085)	-	-	-	(1,076,912)	(1,148,997)	318,231
164	LAKE AND PENINSULA BOROUGH SD	(59,727)	-	-	-	(409,738)	(469,465)	263,675
165	SITKA COMMUNITY HOSPITAL	(327,922)	-	-	-	(2,043,978)	(2,371,900)	1,447,669
166	TANANA SD	(4,623)	-	-	-	(35,783)	(40,407)	20,411
167	SOUTHEAST REGIONAL RESOURCE CENTER	(45,530)	-	-	-	(127,560)	(173,090)	201,000
168	HYDABURG CITY SD	(10,003)	-	-	-	(43,593)	(53,596)	44,161
169	CITY OF TANANA	(2,647)	-	-	-	(4,220)	(6,867)	11,685
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(42,969)	-	-	-	(229,134)	(272,103)	189,694
171	CITY OF BARROW	(41,010)	-	-	-	(234,239)	(275,248)	181,044
172	CITY OF SAINT PAUL	(42,453)	-	-	-	(207,078)	(249,532)	187,418
173	MUNICIPALITY OF ANCHORAGE	(6,253,752)	-	-	-	(24,078,087)	(30,331,839)	27,608,300
174	KODIAK ISLAND BOROUGH	(102,249)	-	-	-	(549,458)	(651,707)	451,396
175	NOME JOINT UTILITY SYSTEM	(25,661)	-	-	-	(110,331)	(135,992)	113,285
176	CITY OF SAND POINT	(32,983)	-	-	-	(232,922)	(265,905)	145,609
177	KETCHIKAN GATEWAY BOROUGH SD	(183,374)	-	-	-	(1,165,604)	(1,348,978)	809,538
178	CITY OF DILLINGHAM	(87,983)	-	-	-	(249,158)	(337,141)	388,418
179	CITY OF UNALASKA	(332,648)	-	-	-	(2,019,873)	(2,352,522)	1,468,535
180	KENAI PENINSULA BOROUGH	(624,734)	-	-	-	(4,110,502)	(4,735,236)	2,758,000
181	CITY OF KETCHIKAN	(281,343)	-	-	-	(1,294,777)	(1,576,121)	1,242,041
182	CITY OF SEWARD	(145,424)	-	-	-	(1,197,799)	(1,343,223)	642,001
183	CITY OF FORT YUKON	(5,019)	-	-	-	(127,406)	(132,425)	22,156
184	BRISTOL BAY BOROUGH SD	(11,567)	-	-	-	(173,419)	(184,986)	51,066
185	CORDOVA CITY SD	(22,928)	-	-	-	(305,199)	(328,127)	101,221
186	CITY OF CRAIG	(53,986)	-	-	-	(168,887)	(222,873)	238,332
187	PETERSBURG MEDICAL CENTER	(184,852)	-	-	-	(829,931)	(1,014,783)	816,064
189	HAINES BOROUGH	(71,157)	-	-	-	(382,090)	(453,247)	314,133
190	KENAI PENINSULA BOROUGH SD	(597,268)	-	-	-	(4,022,465)	(4,619,733)	2,636,747
191	CITY OF NORTH POLE	(84,649)	-	-	-	(271,489)	(356,138)	373,697
192	CITY OF GALENA	(29,167)	-	-	-	(135,686)	(164,853)	128,764
193	CITY OF NENANA	(13,074)	-	-	-	(9,335)	(22,409)	57,718
195	YUPIIT SD	(49,758)	-	-	-	(355,697)	(405,455)	219,666
196	NENANA CITY SD	(51,666)	-	-	-	(102,136)	(153,802)	228,088
198	CITY OF SAXMAN	(2,458)	-	-	-	(166,417)	(168,875)	10,850
199	CITY OF HOONAH	(37,074)	-	-	-	(244,478)	(281,551)	163,668
200	CITY OF PELICAN	(3,678)	-	-	-	(25,903)	(29,581)	16,238
202	CITY OF WHITTIER	(34,186)	-	-	-	(135,400)	(169,586)	150,921
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(72,343)	-	-	-	(226,975)	(299,317)	319,369
204	CRAIG CITY SD	(30,474)	-	-	-	(158,768)	(189,241)	134,531
205	DILLINGHAM CITY SD	(39,806)	-	-	-	(266,262)	(306,069)	175,733
206	CITY OF THORNE BAY	(15,899)	-	-	-	(31,271)	(47,170)	70,187
208	CITY OF AKUTAN	(29,992)	-	-	-	(30,520)	(60,513)	132,406
209	UNALASKA CITY SD	(33,275)	-	-	-	(172,388)	(205,663)	146,899
211	KASHUNAMIUT SD	(51,322)	-	-	-	(342,236)	(393,558)	226,571
215	CITY OF HOMER	(198,138)	-	-	-	(995,485)	(1,193,623)	874,717
218	SPECIAL EDUCATION SERVICE AGENCY	(8,989)	-	-	-	(71,335)	(80,324)	39,684

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

		Pension Expense Recognized	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	
			Total
158	KODIAK ISLAND BOROUGH SD	(753,612)	277,413
159	YUKON FLATS SD	(836,017)	(683,276)
160	YUKON / KOYUKUK SD	(829,422)	(496,168)
161	NORTH SLOPE BOROUGH SD	159,119	1,962,047
162	ALEUTIAN REGION SD	(46,200)	(33,832)
163	CORDOVA COMMUNITY MEDICAL CENTER	(792,927)	(474,696)
164	LAKE AND PENINSULA BOROUGH SD	(1,179,888)	(916,214)
165	SITKA COMMUNITY HOSPITAL	106,260	1,553,929
166	TANANA SD	(54,565)	(34,154)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(223,049)	(22,050)
168	HYDABURG CITY SD	(31,544)	12,617
169	CITY OF TANANA	(31,017)	(19,331)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(9,016)	180,678
171	CITY OF BARROW	(483,796)	(302,752)
172	CITY OF SAINT PAUL	(388,166)	(200,748)
173	MUNICIPALITY OF ANCHORAGE	8,324,889	35,933,190
174	KODIAK ISLAND BOROUGH	(190,209)	261,187
175	NOME JOINT UTILITY SYSTEM	(143,860)	(30,574)
176	CITY OF SAND POINT	(188,507)	(42,898)
177	KETCHIKAN GATEWAY BOROUGH SD	(1,988,670)	(1,179,132)
178	CITY OF DILLINGHAM	(161,678)	226,740
179	CITY OF UNALASKA	94,779	1,563,315
180	KENAI PENINSULA BOROUGH	(374,774)	2,383,226
181	CITY OF KETCHIKAN	(159,020)	1,083,021
182	CITY OF SEWARD	(840,132)	(198,131)
183	CITY OF FORT YUKON	(135,706)	(113,550)
184	BRISTOL BAY BOROUGH SD	(262,387)	(211,321)
185	CORDOVA CITY SD	(354,521)	(253,300)
186	CITY OF CRAIG	(102,689)	135,642
187	PETERSBURG MEDICAL CENTER	121,861	937,925
189	HAINES BOROUGH	(759,564)	(445,431)
190	KENAI PENINSULA BOROUGH SD	(6,173,490)	(3,536,743)
191	CITY OF NORTH POLE	(218,111)	155,587
192	CITY OF GALENA	(180,960)	(52,195)
193	CITY OF NENANA	(20,050)	37,668
195	YUPIIT SD	(472,269)	(252,604)
196	NENANA CITY SD	(91,396)	136,692
198	CITY OF SAXMAN	(127,553)	(116,703)
199	CITY OF HOONAH	(72,948)	90,720
200	CITY OF PELICAN	(58,100)	(41,862)
202	CITY OF WHITTIER	(178,302)	(27,381)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(323,754)	(4,385)
204	CRAIG CITY SD	(263,689)	(129,158)
205	DILLINGHAM CITY SD	(642,143)	(466,410)
206	CITY OF THORNE BAY	40,617	110,804
208	CITY OF AKUTAN	(117,512)	14,894
209	UNALASKA CITY SD	(318,103)	(171,204)
211	KASHUNAMIUT SD	(278,735)	(52,164)
215	CITY OF HOMER	(466,273)	408,444
218	SPECIAL EDUCATION SERVICE AGENCY	26,567	66,251

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
219	BARTLETT REGIONAL HOSPITAL	54,303,531	1.05047%	(0)	0	-	1,456,610	744,444	2,201,054
220	NORTHWEST ARCTIC BOROUGH	3,453,003	0.06680%	(0)	0	-	92,622	18,316	110,938
221	SAINT MARY'S SD	1,259,027	0.02436%	(0)	0	-	33,771	6,891	40,663
222	CITY OF SELAWIK	14,613	0.00028%	(0)	0	-	392	-	392
223	BRISTOL BAY RHA	2,941,553	0.05690%	(0)	0	-	78,903	7,351	86,254
224	COPPER RIVER BASIN RHA	1,090,774	0.02110%	(0)	0	-	29,258	4,927	34,185
225	SKAGWAY CITY SD	513,362	0.00993%	(0)	0	-	13,770	9,863	23,633
227	CITY OF KLAWOCK	1,311,606	0.02537%	(0)	0	-	35,182	-	35,182
228	PETERSBURG CITY SD	1,985,572	0.03841%	(0)	0	-	53,260	23	53,283
230	ALEUTIANS EAST BOROUGH	1,574,500	0.03046%	(0)	0	-	42,234	8,929	51,163
231	CITY OF KIVALINA	50,314	0.00097%	(0)	0	-	1,350	42	1,391
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-
235	CITY OF HUSLIA	248,555	0.00481%	(0)	0	-	6,667	-	6,667
237	CITY OF KALTAG	58,315	0.00113%	(0)	0	-	1,564	-	1,564
240	HAINES BOROUGH SD	1,527,657	0.02955%	(0)	0	-	40,977	-	40,977
241	CITY OF NOORVIK	362,775	0.00702%	(0)	0	-	9,731	-	9,731
242	CITY OF ELIM	24,133	0.00047%	(0)	0	-	647	213	860
243	CITY OF ATKA	380,480	0.00736%	(0)	0	-	10,206	4,884	15,090
244	ALEUTIANS EAST BOROUGH SD	1,521,921	0.02944%	(0)	0	-	40,823	-	40,823
245	ALEUTIANS WEST CRSA	-	0.00000%	-	-	-	-	-	-
246	DELTA/GREELY SD	3,660,450	0.07081%	(0)	0	-	98,186	-	98,186
247	LAKE AND PENINSULA BOROUGH	387,172	0.00749%	(0)	0	-	10,385	2,986	13,371
248	CITY AND BOROUGH OF YAKUTAT	1,471,254	0.02846%	(0)	0	-	39,464	4,154	43,618
249	CITY OF UNALAKLEET	443,575	0.00858%	(0)	0	-	11,898	-	11,898
251	KLAWOCK CITY SD	989,440	0.01914%	(0)	0	-	26,540	-	26,540
254	CITY OF MEKORYUK	54,858	0.00106%	(0)	0	-	1,471	-	1,471
255	ALASKA GATEWAY SD	2,832,571	0.05479%	(0)	0	-	75,979	-	75,979
256	CITY OF SAINT GEORGE	379,030	0.00733%	(0)	0	-	10,167	-	10,167
257	PELICAN CITY SD	147,221	0.00285%	(0)	0	-	3,949	2,202	6,151
258	DENALI BOROUGH	809,716	0.01566%	(0)	0	-	21,719	11,672	33,392
259	CITY OF ALLAKAKET	35,756	0.00069%	(0)	0	-	959	38	997
260	CITY OF KACHEMAK	36,327	0.00070%	(0)	0	-	974	221	1,195
262	COOK INLET HOUSING AUTHORITY	14,648,493	0.28337%	(0)	0	-	392,924	78,483	471,407
263	INTERIOR RHA	1,814,451	0.03510%	(0)	0	-	48,670	-	48,670
264	YAKUTAT SD	405,336	0.00784%	(0)	0	-	10,873	-	10,873
265	KAKE CITY SD	965,541	0.01868%	(0)	0	-	25,899	-	25,899
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,041,019	0.03948%	(0)	0	-	54,747	4,341	59,088
270	BERING STRAITS RHA	2,253,247	0.04359%	(0)	0	-	60,440	49,045	109,485
271	CITY OF EGEGIK	196,932	0.00381%	(0)	0	-	5,282	1,581	6,863
275	ILISAGVIK COLLEGE	8,909,741	0.17235%	(0)	0	-	238,990	110,522	349,512
276	NORTH PACIFIC RIM HA	2,534,305	0.04902%	(0)	0	-	67,979	6,908	74,887
278	SAXMAN SEAPORT	79,346	0.00153%	(0)	0	-	2,128	188	2,317
279	TLINGIT-HAIDA RHA	5,545,644	0.10728%	(0)	0	-	148,754	32,263	181,016
280	CITY OF TOKSOOK BAY	31,547	0.00061%	(0)	0	-	846	860	1,706
281	BARANOF ISLAND HA	1,360,361	0.02632%	(0)	0	-	36,490	62,522	99,012
282	CITY OF DELTA JUNCTION	777,212	0.01503%	(0)	0	-	20,848	19,689	40,537
283	CITY OF ANDERSON	45,887	0.00089%	(0)	0	-	1,231	-	1,231
284	INTER-ISLAND FERRY AUTHORITY	2,027,635	0.03922%	(0)	0	-	54,388	3,569	57,957
285	CITY OF HOOPER BAY	90,865	0.00176%	(0)	0	-	2,437	93	2,530

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Employer Number	Employer Name	Deferred Inflows of Resources					Proportionate Share of Pension 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
219	BARTLETT REGIONAL HOSPITAL	(976,323)	-	-	-	(4,448,603)	(5,424,926)	4,310,152
220	NORTHWEST ARCTIC BOROUGH	(62,082)	-	-	-	(794,754)	(856,835)	274,070
221	SAINT MARY'S SD	(22,636)	-	-	-	(148,702)	(171,338)	99,931
222	CITY OF SELAWIK	(263)	-	-	-	(529)	(792)	1,160
223	BRISTOL BAY RHA	(52,886)	-	-	-	(273,170)	(326,056)	233,475
224	COPPER RIVER BASIN RHA	(19,611)	-	-	-	(134,765)	(154,376)	86,576
225	SKAGWAY CITY SD	(9,230)	-	-	-	(52,658)	(61,887)	40,746
227	CITY OF KLAWOCK	(23,581)	-	-	-	(244,876)	(268,457)	104,104
228	PETERSBURG CITY SD	(35,699)	-	-	-	(232,687)	(268,385)	157,598
230	ALEUTIANS EAST BOROUGH	(28,308)	-	-	-	(132,007)	(160,314)	124,970
231	CITY OF KIVALINA	(905)	-	-	-	(1,672)	(2,577)	3,993
232	BERING STRAITS CRSA	-	-	-	-	-	-	-
235	CITY OF HUSLIA	(4,469)	-	-	-	(26,912)	(31,381)	19,728
237	CITY OF KALTAG	(1,048)	-	-	-	(13,519)	(14,567)	4,629
240	HAINES BOROUGH SD	(27,466)	-	-	-	(138,652)	(166,118)	121,252
241	CITY OF NOORVIK	(6,522)	-	-	-	(12,567)	(19,089)	28,794
242	CITY OF ELIM	(434)	-	-	-	(3,200)	(3,634)	1,915
243	CITY OF ATKA	(6,841)	-	-	-	(26,631)	(33,471)	30,199
244	ALEUTIANS EAST BOROUGH SD	(27,363)	-	-	-	(91,965)	(119,327)	120,797
245	ALEUTIANS WEST CRSA	-	-	-	-	-	-	-
246	DELTA/GREELY SD	(65,811)	-	-	-	(152,292)	(218,103)	290,535
247	LAKE AND PENINSULA BOROUGH	(6,961)	-	-	-	(77,551)	(84,512)	30,730
248	CITY AND BOROUGH OF YAKUTAT	(26,452)	-	-	-	(79,455)	(105,907)	116,776
249	CITY OF UNALAKLEET	(7,975)	-	-	-	(224,811)	(232,786)	35,207
251	KLAWOCK CITY SD	(17,789)	-	-	-	(155,845)	(173,634)	78,533
254	CITY OF MEKORYUK	(986)	-	-	-	(1,073)	(2,059)	4,354
255	ALASKA GATEWAY SD	(50,927)	-	-	-	(197,372)	(248,299)	224,825
256	CITY OF SAINT GEORGE	(6,815)	-	-	-	(12,970)	(19,785)	30,084
257	PELICAN CITY SD	(2,647)	-	-	-	(13,156)	(15,803)	11,685
258	DENALI BOROUGH	(14,558)	-	-	-	(75,510)	(90,067)	64,268
259	CITY OF ALLAKAKET	(643)	-	-	-	(1,189)	(1,831)	2,838
260	CITY OF KACHEMAK	(653)	-	-	-	(7,809)	(8,462)	2,883
262	COOK INLET HOUSING AUTHORITY	(263,365)	-	-	-	(463,690)	(727,055)	1,162,673
263	INTERIOR RHA	(32,622)	-	-	-	(411,609)	(444,231)	144,016
264	YAKUTAT SD	(7,288)	-	-	-	(55,753)	(63,041)	32,172
265	KAKE CITY SD	(17,359)	-	-	-	(61,044)	(78,403)	76,636
266	CITY OF QUINHAGAK	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(36,695)	-	-	-	(227,536)	(264,232)	161,999
270	BERING STRAITS RHA	(40,511)	-	-	-	(531,711)	(572,222)	178,844
271	CITY OF EGEGIK	(3,541)	-	-	-	(9,895)	(13,435)	15,631
275	ILISAGVIK COLLEGE	(160,188)	-	-	-	(1,036,658)	(1,196,847)	707,179
276	NORTH PACIFIC RIM HA	(45,564)	-	-	-	(206,590)	(252,155)	201,152
278	SAXMAN SEAPORT	(1,427)	-	-	-	(9,285)	(10,711)	6,298
279	TLINGIT-HAIDA RHA	(99,705)	-	-	-	(400,152)	(499,858)	440,166
280	CITY OF TOKSOOK BAY	(567)	-	-	-	(9,669)	(10,236)	2,504
281	BARANOF ISLAND HA	(24,458)	-	-	-	(20,244)	(44,701)	107,974
282	CITY OF DELTA JUNCTION	(13,974)	-	-	-	-	(13,974)	61,689
283	CITY OF ANDERSON	(825)	-	-	-	(11,555)	(12,380)	3,642
284	INTER-ISLAND FERRY AUTHORITY	(36,455)	-	-	-	(271,615)	(308,070)	160,936
285	CITY OF HOOPER BAY	(1,634)	-	-	-	(3,020)	(4,654)	7,212

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

		Pension Expense Recognized	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
219	BARTLETT REGIONAL HOSPITAL	2,570,161	6,880,313
220	NORTHWEST ARCTIC BOROUGH	(660,908)	(386,838)
221	SAINT MARY'S SD	(78,577)	21,354
222	CITY OF SELAWIK	(1,059)	100
223	BRISTOL BAY RHA	(208,290)	25,186
224	COPPER RIVER BASIN RHA	(82,265)	4,312
225	SKAGWAY CITY SD	35,134	75,880
227	CITY OF KLAWOCK	(258,405)	(154,301)
228	PETERSBURG CITY SD	(224,622)	(67,024)
230	ALEUTIANS EAST BOROUGH	(59,960)	65,010
231	CITY OF KIVALINA	(1,798)	2,196
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	(45,545)	(25,817)
237	CITY OF KALTAG	(24,593)	(19,964)
240	HAINES BOROUGH SD	(262,239)	(140,986)
241	CITY OF NOORVIK	(21,997)	6,797
242	CITY OF ELIM	(29,321)	(27,405)
243	CITY OF ATKA	24,964	55,163
244	ALEUTIANS EAST BOROUGH SD	(475,751)	(354,953)
245	ALEUTIANS WEST CRSA	(3,687)	(3,687)
246	DELTA/GREELY SD	(416,102)	(125,567)
247	LAKE AND PENINSULA BOROUGH	(60,252)	(29,522)
248	CITY AND BOROUGH OF YAKUTAT	(35,978)	80,797
249	CITY OF UNALAKLEET	(393,886)	(358,679)
251	KLAWOCK CITY SD	(158,093)	(79,559)
254	CITY OF MEKORYUK	(1,766)	2,588
255	ALASKA GATEWAY SD	(629,720)	(404,895)
256	CITY OF SAINT GEORGE	(21,331)	8,753
257	PELICAN CITY SD	5,311	16,996
258	DENALI BOROUGH	35,310	99,579
259	CITY OF ALLAKAKET	(1,201)	1,637
260	CITY OF KACHEMAK	(6,316)	(3,433)
262	COOK INLET HOUSING AUTHORITY	397,948	1,560,621
263	INTERIOR RHA	(517,091)	(373,075)
264	YAKUTAT SD	(89,405)	(57,233)
265	KAKE CITY SD	(207,266)	(130,629)
266	CITY OF QUINHAGAK	(1,535)	(1,535)
267	ALEUTIAN HOUSING AUTHORITY	(199,083)	(37,084)
270	BERING STRAITS RHA	(103,724)	75,119
271	CITY OF EGEGIK	5,482	21,113
275	ILISAGVIK COLLEGE	(14,387)	692,792
276	NORTH PACIFIC RIM HA	(134,472)	66,680
278	SAXMAN SEAPORT	(9,150)	(2,852)
279	TLINGIT-HAIDA RHA	(94,677)	345,489
280	CITY OF TOKSOOK BAY	(2,478)	26
281	BARANOF ISLAND HA	(111,329)	(3,355)
282	CITY OF DELTA JUNCTION	112,721	174,410
283	CITY OF ANDERSON	(26,585)	(22,943)
284	INTER-ISLAND FERRY AUTHORITY	(236,128)	(75,192)
285	CITY OF HOOPER BAY	(3,077)	4,135

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
286	CITY OF SELDOVIA	161,561	0.00313%	(0)	0	-	4,334	639	4,973
287	CITY OF KOYUK	31,811	0.00062%	(0)	0	-	853	26	880
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,724,589	0.03336%	(0)	0	-	46,260	9,061	55,321
290	CITY OF UPPER KALSKAG	60,227	0.00117%	(0)	0	-	1,615	-	1,615
291	CITY OF SHAKTOOLIK	55,447	0.00107%	(0)	0	-	1,487	-	1,487
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,999,912	0.03869%	(0)	0	-	53,645	10,754	64,398
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	6,642,154	0.12849%	(0)	0	-	178,166	62,685	240,851
297	CITY OF NULATO	289,662	0.00560%	(0)	0	-	7,770	-	7,770
298	CITY OF ANIAK	377,612	0.00730%	(0)	0	-	10,129	85,979	96,108
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,528,481	0.08760%	(0)	0	-	121,470	106,086	227,555
Subtotal		4,484,311,617	86.74653%	(0)	0	-	120,284,903	13,317,007	133,601,909
Nonemployer:									
999	STATE OF ALASKA	685,130,383	13.25347%	(0)	0	-	18,377,590	191,520,604	209,898,195
Total		5,169,442,000	100.00000%	(0)	0	-	138,662,493	204,837,611	343,500,104

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

*Same as FY16 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96573% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

Employer Number	Employer Name	Deferred Inflows of Resources					Total Deferred Inflows	Proportionate Share of Pension 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		
286	CITY OF SELDOVIA	(2,905)	-	-	-	(19,530)	(22,435)	12,823
287	CITY OF KOYUK	(572)	-	-	-	(1,057)	(1,629)	2,525
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(31,006)	-	-	-	(151,933)	(182,939)	136,883
290	CITY OF UPPER KALSKAG	(1,083)	-	-	-	(2,632)	(3,715)	4,780
291	CITY OF SHAKTOOLIK	(997)	-	-	-	(9,365)	(10,362)	4,401
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(35,956)	-	-	-	(416,449)	(452,406)	158,736
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(119,419)	-	-	-	(614,882)	(734,301)	527,198
297	CITY OF NULATO	(5,208)	-	-	-	(15,818)	(21,026)	22,991
298	CITY OF ANIAK	(6,789)	-	-	-	-	(6,789)	29,972
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(81,418)	-	-	-	(1,044,321)	(1,125,738)	359,432
Subtotal		(80,623,446)	-	-	-	(195,106,954)	(275,730,400)	355,926,512
Nonemployer:								
999	STATE OF ALASKA	(12,317,960)	-	-	-	(9,730,658)	(22,048,618)	54,379,822
Total		(92,941,406)	-	-	-	(204,837,612)	(297,779,018)	410,306,334

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

*Same as FY16 for certain employers who have zero present value of future contributions. All other emp

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2017

		<u>Pension Expense Recognized</u>	
Employer Number	Employer Name	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
286	CITY OF SELDOVIA	(13,474)	(651)
287	CITY OF KOYUK	(1,137)	1,388
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(80,300)	56,583
290	CITY OF UPPER KALSKAG	(12,901)	(8,121)
291	CITY OF SHAKTOOLIK	(9,080)	(4,679)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(340,197)	(181,461)
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	(19,936)	507,261
297	CITY OF NULATO	(20,505)	2,486
298	CITY OF ANIAK	111,879	141,851
299	ALASKA GASLINE DEVELOPMENT CORPORATION	32,612	392,044
Subtotal		(104,109,164)	251,817,348
Nonemployer:			
999	STATE OF ALASKA	104,109,163	158,488,985
Total		(0)	410,306,334

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

*Same as FY16 for certain employers who have zero present value of future contributions. All other emp

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2017

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Employer:							
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(74,484,652)	73,842,608	33,148,979	(41,024,921)	-	-
102	SOUTHWEST REGION SD	(468,264)	136,206	61,145	(75,672)	-	-
103	ANNETTE ISLAND SD	(90,417)	55,967	25,124	(31,094)	-	-
104	BERING STRAIT SD	(2,080,873)	392,277	176,099	(217,939)	-	-
105	CHATHAM SD	(105,557)	32,416	14,552	(18,009)	-	-
106	ALASKA MUNICIPAL LEAGUE	(38,201)	11,962	5,370	(6,646)	-	-
107	CITY OF VALDEZ	(1,041,904)	385,549	173,078	(214,200)	-	-
108	JUNEAU BOROUGH SD	(2,149,033)	605,252	271,706	(336,261)	-	-
109	MATANUSKA-SUSITNA BOROUGH	(2,275,633)	1,098,169	492,983	(610,112)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(5,195,325)	1,583,502	710,856	(879,750)	-	-
111	ANCHORAGE SD	(19,822,867)	4,703,885	2,111,640	(2,613,349)	-	-
112	COPPER RIVER SD	(308,158)	46,061	20,677	(25,590)	-	-
113	UNIVERSITY OF ALASKA	(16,755,745)	5,167,910	2,319,947	(2,871,149)	-	-
115	CITY OF KENAI	(1,437,654)	367,738	165,083	(204,305)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(4,493,156)	1,220,196	547,763	(677,907)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(8,876,200)	1,669,375	749,406	(927,459)	-	-
118	DENALI BOROUGH SD	146,172	79,038	35,481	(43,911)	-	-
120	CITY AND BOROUGH OF SITKA	(2,338,471)	512,196	229,932	(284,562)	-	-
121	CHUGACH SD	(180,702)	26,008	11,675	(14,449)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(1,060,578)	271,291	121,786	(150,722)	-	-
123	CITY OF SOLDOTNA	(630,561)	203,949	91,556	(113,308)	-	-
124	IDITAROD AREA SD	(381,392)	38,851	17,441	(21,585)	-	-
125	KUSPUK SD	(109,014)	82,482	37,027	(45,825)	-	-
126	CITY AND BOROUGH OF JUNEAU	(5,669,104)	1,757,599	789,011	(976,473)	-	-
128	CITY OF KODIAK	(1,369,696)	326,751	146,683	(181,534)	-	-
129	CITY OF FAIRBANKS	(2,152,867)	405,628	182,092	(225,356)	-	-
131	CITY OF WASILLA	(1,055,581)	341,757	153,420	(189,871)	-	-
132	CITY OF SKAGWAY	-	-	-	-	-	-
133	SITKA BOROUGH SD	(830,158)	134,551	60,402	(74,753)	-	-
134	CITY OF PALMER	(825,072)	197,754	88,775	(109,867)	-	-
135	CITY AND BOROUGH OF WRANGELL	(639,811)	146,967	65,976	(81,651)	-	-
136	CITY OF BETHEL	(1,226,832)	272,653	122,398	(151,479)	-	-
137	VALDEZ CITY SD	(525,530)	109,932	49,350	(61,075)	-	-
138	HOONAH CITY SD	(239,325)	32,176	14,444	(17,876)	-	-
139	CITY OF NOME	(600,834)	151,747	68,121	(84,306)	-	-
140	CITY OF KOTZEBUE	(1,009,535)	199,917	89,746	(111,068)	-	-
141	GALENA CITY SD	(844,573)	178,636	80,192	(99,245)	-	-
143	CITY OF PETERSBURG	(850,010)	233,615	104,873	(129,790)	-	-
144	BRISTOL BAY BOROUGH	(635,181)	116,260	52,191	(64,591)	-	-
145	NORTH SLOPE BOROUGH	(8,359,739)	3,626,624	1,628,042	(2,014,853)	-	-
146	WRANGELL PUBLIC SD	(171,980)	42,483	19,071	(23,602)	-	-
148	CITY OF CORDOVA	(398,975)	172,361	77,375	(95,759)	-	-
149	NOME CITY SD	(323,442)	86,888	39,005	(48,273)	-	-
151	CITY OF KING COVE	(93,266)	55,006	24,693	(30,560)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(4,254,675)	996,034	447,134	(553,369)	-	-
153	LOWER YUKON SD	(1,472,053)	343,466	154,187	(190,820)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(1,801,248)	353,827	158,838	(196,576)	-	-
155	SOUTHEAST ISLAND SD	31,332	56,047	25,160	(31,138)	-	-
156	PRIBILOF SD	(113,276)	15,354	6,892	(8,530)	-	-
157	LOWER KUSKOKWIM SD	(3,056,389)	948,745	425,905	(527,097)	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2017

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
158	KODIAK ISLAND BOROUGH SD	(920,140)	362,825	162,877	(201,576)	-	-
159	YUKON FLATS SD	(360,437)	53,751	24,130	(29,863)	-	-
160	YUKON / KOYUKUK SD	(405,593)	117,275	52,646	(65,155)	-	-
161	NORTH SLOPE BOROUGH SD	(1,415,281)	634,464	284,820	(352,491)	-	-
162	ALEUTIAN REGION SD	(19,439)	4,352	1,954	(2,418)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(1,105,084)	111,988	50,273	(62,217)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(463,249)	92,789	41,654	(51,551)	-	-
165	SITKA COMMUNITY HOSPITAL	(2,115,151)	509,445	228,697	(283,034)	-	-
166	TANANA SD	(39,926)	7,183	3,224	(3,991)	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	(168,351)	70,733	31,753	(39,297)	-	-
168	HYDABURG CITY SD	(52,292)	15,540	6,976	(8,634)	-	-
169	CITY OF TANANA	3,061	4,112	1,846	(2,285)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(243,313)	66,755	29,967	(37,087)	-	-
171	CITY OF BARROW	(270,980)	63,711	28,601	(35,396)	-	-
172	CITY OF SAINT PAUL	(245,113)	65,954	29,608	(36,642)	-	-
173	MUNICIPALITY OF ANCHORAGE	(26,258,707)	9,715,563	4,361,452	(5,397,699)	-	-
174	KODIAK ISLAND BOROUGH	(602,318)	158,850	71,310	(88,252)	-	-
175	NOME JOINT UTILITY SYSTEM	(133,321)	39,866	17,896	(22,148)	-	-
176	CITY OF SAND POINT	(257,228)	51,241	23,003	(28,468)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(1,329,893)	284,882	127,888	(158,273)	-	-
178	CITY OF DILLINGHAM	(321,396)	136,687	61,361	(75,940)	-	-
179	CITY OF UNALASKA	(2,088,920)	516,788	231,994	(287,113)	-	-
180	KENAI PENINSULA BOROUGH	(4,261,594)	970,560	435,698	(539,217)	-	-
181	CITY OF KETCHIKAN	(1,418,912)	437,083	196,213	(242,831)	-	-
182	CITY OF SEWARD	(1,287,604)	225,925	101,421	(125,518)	-	-
183	CITY OF FORT YUKON	(131,416)	7,797	3,500	(4,332)	-	-
184	BRISTOL BAY BOROUGH SD	(183,782)	17,970	8,067	(9,984)	-	-
185	CORDOVA CITY SD	(325,741)	35,620	15,990	(19,790)	-	-
186	CITY OF CRAIG	(212,156)	83,871	37,651	(46,596)	-	-
187	PETERSBURG MEDICAL CENTER	(898,162)	287,179	128,919	(159,549)	-	-
189	HAINES BOROUGH	(445,841)	110,546	49,626	(61,416)	-	-
190	KENAI PENINSULA BOROUGH SD	(4,557,571)	927,891	416,543	(515,511)	-	-
191	CITY OF NORTH POLE	(343,587)	131,507	59,035	(73,062)	-	-
192	CITY OF GALENA	(161,818)	45,313	20,342	(25,175)	-	-
193	CITY OF NENANA	(21,048)	20,311	9,118	(11,284)	-	-
195	YUPIIT SD	(400,276)	77,302	34,702	(42,947)	-	-
196	NENANA CITY SD	(148,424)	80,266	36,032	(44,594)	-	-
198	CITY OF SAXMAN	(163,451)	3,818	1,714	(2,121)	-	-
199	CITY OF HOONAH	(259,786)	57,596	25,856	(31,999)	-	-
200	CITY OF PELICAN	(29,198)	5,714	2,565	(3,175)	-	-
202	CITY OF WHITTIER	(166,028)	53,110	23,842	(29,506)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(291,788)	112,388	50,453	(62,440)	-	-
204	CRAIG CITY SD	(186,070)	47,342	21,253	(26,302)	-	-
205	DILLINGHAM CITY SD	(301,926)	61,842	27,762	(34,357)	-	-
206	CITY OF THORNE BAY	(38,693)	24,699	11,088	(13,722)	-	-
208	CITY OF AKUTAN	82,461	46,595	20,917	(25,887)	-	-
209	UNALASKA CITY SD	(202,200)	51,695	23,207	(28,720)	-	-
211	KASHUNAMIUT SD	(381,937)	79,732	35,793	(44,297)	-	-
215	CITY OF HOMER	(1,116,259)	307,819	138,184	(171,016)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(69,022)	13,965	6,269	(7,759)	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2017

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
219	BARTLETT REGIONAL HOSPITAL	(4,578,869)	1,516,774	680,901	(842,678)	-	-
220	NORTHWEST ARCTIC BOROUGH	(832,058)	96,447	43,297	(53,583)	-	-
221	SAINT MARY'S SD	(162,091)	35,166	15,787	(19,537)	-	-
222	CITY OF SELAWIK	(765)	408	183	(227)	-	-
223	BRISTOL BAY RHA	(313,200)	82,162	36,884	(45,647)	-	-
224	COPPER RIVER BASIN RHA	(147,408)	30,467	13,677	(16,927)	-	-
225	SKAGWAY CITY SD	(51,064)	14,339	6,437	(7,966)	-	-
227	CITY OF KLAWOCK	(266,003)	36,635	16,446	(20,353)	-	-
228	PETERSBURG CITY SD	(264,647)	55,460	24,897	(30,812)	-	-
230	ALEUTIANS EAST BOROUGH	(148,439)	43,978	19,742	(24,433)	-	-
231	CITY OF KIVALINA	(2,441)	1,405	631	(781)	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	(30,916)	6,942	3,117	(3,857)	-	-
237	CITY OF KALTAG	(14,458)	1,629	731	(905)	-	-
240	HAINES BOROUGH SD	(163,259)	42,670	19,155	(23,706)	-	-
241	CITY OF NOORVIK	(18,410)	10,133	4,549	(5,630)	-	-
242	CITY OF ELIM	(3,376)	674	303	(374)	-	-
243	CITY OF ATKA	(27,875)	10,627	4,771	(5,904)	-	-
244	ALEUTIANS EAST BOROUGH SD	(116,479)	42,509	19,083	(23,617)	-	-
245	ALEUTIANS WEST CRSA	-	-	-	-	-	-
246	DELTA/GREELY SD	(211,253)	102,242	45,898	(56,803)	-	-
247	LAKE AND PENINSULA BOROUGH	(80,802)	10,814	4,855	(6,008)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(99,000)	41,094	18,448	(22,831)	-	-
249	CITY OF UNALAKLEET	(231,956)	12,390	5,562	(6,883)	-	-
251	KLAWOCK CITY SD	(171,783)	27,636	12,406	(15,354)	-	-
254	CITY OF MEKORYUK	(1,957)	1,532	688	(851)	-	-
255	ALASKA GATEWAY SD	(242,998)	79,118	35,517	(43,956)	-	-
256	CITY OF SAINT GEORGE	(19,076)	10,587	4,753	(5,882)	-	-
257	PELICAN CITY SD	(13,325)	4,112	1,846	(2,285)	-	-
258	DENALI BOROUGH	(76,880)	22,617	10,153	(12,565)	-	-
259	CITY OF ALLAKAKET	(1,727)	999	448	(555)	-	-
260	CITY OF KACHEMAK	(8,173)	1,015	456	(564)	-	-
262	COOK INLET HOUSING AUTHORITY	(621,161)	409,153	183,675	(227,314)	-	-
263	INTERIOR RHA	(440,836)	50,680	22,751	(28,157)	-	-
264	YAKUTAT SD	(62,282)	11,322	5,082	(6,290)	-	-
265	KAKE CITY SD	(76,596)	26,969	12,107	(14,983)	-	-
266	CITY OF QUINHAGAK	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(256,071)	57,009	25,592	(31,672)	-	-
270	BERING STRAITS RHA	(518,961)	62,936	28,253	(34,966)	-	-
271	CITY OF EGEGIK	(11,486)	5,501	2,469	(3,056)	-	-
275	ILISAGVIK COLLEGE	(1,069,653)	248,862	111,717	(138,261)	-	-
276	NORTH PACIFIC RIM HA	(240,504)	70,787	31,777	(39,327)	-	-
278	SAXMAN SEAPORT	(10,374)	2,216	995	(1,231)	-	-
279	TLINGIT-HAIDA RHA	(457,218)	154,898	69,536	(86,057)	-	-
280	CITY OF TOKSOOK BAY	(9,317)	881	396	(490)	-	-
281	BARANOF ISLAND HA	20,366	37,997	17,057	(21,110)	-	-
282	CITY OF DELTA JUNCTION	7,170	21,709	9,745	(12,061)	-	-
283	CITY OF ANDERSON	(12,294)	1,282	575	(712)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(300,707)	56,635	25,424	(31,465)	-	-
285	CITY OF HOOPER BAY	(4,391)	2,538	1,139	(1,410)	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2017

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
286	CITY OF SELDOVIA	(21,493)	4,513	2,026	(2,507)	-	-
287	CITY OF KOYUK	(1,543)	889	399	(494)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(170,651)	48,170	21,624	(26,762)	-	-
290	CITY OF UPPER KALSKAG	(3,602)	1,682	755	(935)	-	-
291	CITY OF SHAKTOOLIK	(10,258)	1,549	695	(860)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(437,910)	55,860	25,076	(31,034)	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(659,187)	185,525	83,285	(103,072)	-	-
297	CITY OF NULATO	(20,484)	8,091	3,632	(4,495)	-	-
298	CITY OF ANIAK	79,896	10,547	4,735	(5,860)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(1,011,179)	126,487	56,782	(70,273)	-	-
Subtotal		(254,022,321)	125,253,143	56,227,887	(69,587,200)	-	-
Nonemployer:							
999	STATE OF ALASKA	170,754,007	19,136,657	8,590,713	(10,631,800)	-	-
Total		(83,268,314)	144,389,800	64,818,600	(80,219,000)	-	-

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	FY2017	FY2016	FY2015	FY2014	FY2013
Employer:						
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	181,986,238.88	166,567,055.06	645,749,494.21	203,123,590.20	180,328,470.47
102	SOUTHWEST REGION SD	308,857.17	259,441.64	258,053.73	227,600.21	194,436.30
103	ANNETTE ISLAND SD	105,128.29	77,600.18	68,553.36	63,109.03	55,404.65
104	BERING STRAIT SD	969,199.20	839,669.74	830,840.22	775,389.45	684,184.40
105	CHATHAM SD	59,025.45	50,165.69	41,996.51	35,142.37	33,055.65
106	ALASKA MUNICIPAL LEAGUE	38,346.18	32,974.13	31,218.29	27,792.01	23,219.80
107	CITY OF VALDEZ	953,829.06	799,354.15	761,411.14	708,410.31	626,906.26
108	JUNEAU BOROUGH SD	1,465,114.81	1,250,459.51	1,139,170.98	1,043,253.87	957,448.24
109	MATANUSKA-SUSITNA BOROUGH	2,667,192.33	2,309,531.07	2,137,388.06	1,846,295.37	1,634,409.55
110	MATANUSKA-SUSITNA BOROUGH SD	3,594,966.87	3,169,853.99	2,912,592.97	2,601,245.18	2,323,289.65
111	ANCHORAGE SD	10,851,565.21	9,435,119.16	9,078,003.83	8,383,077.64	7,701,318.45
112	COPPER RIVER SD	127,690.10	115,059.00	112,741.91	111,647.79	94,742.03
113	UNIVERSITY OF ALASKA	17,237,198.30	15,357,992.75	14,140,058.59	13,145,372.88	11,933,529.68
115	CITY OF KENAI	891,552.21	810,981.43	781,642.59	709,806.70	617,567.64
116	FAIRBANKS NORTH STAR BOROUGH	3,052,823.37	2,695,185.71	2,610,355.43	2,337,334.03	2,063,693.15
117	FAIRBANKS NORTH STAR BOROUGH SD	3,967,085.07	3,576,531.84	3,529,996.31	3,204,009.53	2,847,179.03
118	DENALI BOROUGH SD	124,644.03	112,628.88	106,877.46	91,427.75	73,650.62
120	CITY AND BOROUGH OF SITKA	1,274,776.17	1,141,912.74	1,123,085.43	1,033,902.52	868,674.71
121	CHUGACH SD	46,790.28	40,188.97	39,261.94	37,594.96	30,468.72
122	KETCHIKAN GATEWAY BOROUGH	695,793.78	610,901.77	576,532.23	540,060.47	467,890.05
123	CITY OF SOLDOTNA	491,105.79	423,167.57	384,739.27	348,524.73	287,694.29
124	IDITAROD AREA SD	120,470.54	83,660.56	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	197,688.51	172,613.95	179,781.70	150,884.37	131,850.47
126	CITY AND BOROUGH OF JUNEAU	4,480,029.89	3,828,035.28	3,551,867.39	3,289,968.12	2,893,101.37
128	CITY OF KODIAK	842,825.73	719,906.05	672,927.18	648,803.70	555,580.13
129	CITY OF FAIRBANKS	1,172,391.25	1,045,142.64	1,045,979.94	934,532.27	830,645.89
131	CITY OF WASILLA	878,391.92	732,713.82	696,649.74	626,760.60	565,123.14
132	CITY OF SKAGWAY	-	-	-	-	-
133	SITKA BOROUGH SD	301,611.03	269,023.19	272,455.61	255,130.91	212,699.65
134	CITY OF PALMER	481,100.12	454,523.41	428,235.59	387,280.22	344,646.24
135	CITY AND BOROUGH OF WRANGELL	537,368.57	448,064.47	340,898.58	363,637.99	317,532.54
136	CITY OF BETHEL	672,657.59	583,636.74	579,755.54	606,834.75	518,318.76
137	VALDEZ CITY SD	248,669.06	212,803.56	205,937.39	186,104.03	175,715.60
138	HOONAH CITY SD	78,876.12	65,419.31	70,758.51	67,925.87	54,895.36
139	CITY OF NOME	320,168.83	276,562.63	284,173.83	273,419.08	218,018.19
140	CITY OF KOTZEBUE	470,027.95	420,002.67	389,550.86	382,307.27	319,182.66
141	GALENA CITY SD	437,622.68	376,866.58	367,303.01	291,335.91	296,252.26
143	CITY OF PETERSBURG	567,502.42	498,118.66	471,327.18	450,068.59	388,792.15
144	BRISTOL BAY BOROUGH	308,543.37	276,569.35	265,763.93	228,067.63	179,752.39
145	NORTH SLOPE BOROUGH	8,864,375.36	7,653,784.25	6,910,089.48	6,028,824.97	5,054,002.32
146	WRANGELL PUBLIC SD	100,105.46	82,685.54	81,932.44	83,628.42	76,728.99
148	CITY OF CORDOVA	387,473.88	324,432.24	290,829.31	257,744.08	188,929.67
149	NOME CITY SD	195,576.05	178,347.51	165,369.24	169,655.47	144,978.70
151	CITY OF KING COVE	110,643.38	113,153.59	92,121.05	96,788.67	87,124.06
152	ALASKA HOUSING FINANCE CORPORATION	2,678,131.55	2,474,822.80	2,402,690.05	2,332,816.68	2,064,192.76
153	LOWER YUKON SD	816,452.04	696,932.24	689,089.78	593,793.58	520,220.08
154	NORTHWEST ARCTIC BOROUGH SD	864,328.78	707,834.46	689,719.34	645,490.88	535,251.58
155	SOUTHEAST ISLAND SD	89,319.45	77,282.64	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	60,827.03	47,351.98	78,638.48	44,571.99	38,563.94
157	LOWER KUSKOKWIM SD	2,130,766.04	2,014,546.73	1,880,663.32	1,639,060.49	1,434,010.70

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

Employer Number	Employer Name	FY2017	FY2016	FY2015	FY2014	FY2013
158	KODIAK ISLAND BOROUGH SD	756,346.25	679,880.92	587,334.98	524,878.35	477,178.81
159	YUKON FLATS SD	109,176.70	89,850.50	101,478.89	97,263.06	84,598.98
160	YUKON / KOYUKUK SD	234,173.43	201,178.06	187,462.25	186,520.96	160,101.59
161	NORTH SLOPE BOROUGH SD	1,490,393.35	1,280,285.23	1,154,751.25	1,020,577.71	900,636.03
162	ALEUTIAN REGION SD	13,542.17	16,135.15	13,792.07	18,527.58	15,612.94
163	CORDOVA COMMUNITY MEDICAL CENTER	344,185.80	227,258.49	248,861.44	260,285.87	201,408.54
164	LAKE AND PENINSULA BOROUGH SD	210,665.95	174,505.24	157,251.25	163,507.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	1,092,304.34	902,943.92	943,164.73	781,560.09	683,658.31
166	TANANA SD	10,952.38	11,709.41	11,672.02	9,892.38	9,288.04
167	SOUTHEAST REGIONAL RESOURCE CENTER	187,298.66	143,383.12	157,317.14	144,711.08	131,026.21
168	HYDABURG CITY SD	10,341.12	6,298.66	7,475.06	11,277.74	16,475.08
169	CITY OF TANANA	11,094.10	8,125.00	7,707.44	12,677.22	12,788.60
170	NORTH PACIFIC FISHERY MGMT COUNCIL	190,540.11	157,921.21	165,757.08	139,546.66	126,800.67
171	CITY OF BARROW	141,563.80	103,461.26	125,574.57	134,529.14	110,978.87
172	CITY OF SAINT PAUL	122,880.84	122,736.92	133,701.33	128,370.40	111,596.21
173	MUNICIPALITY OF ANCHORAGE	26,149,320.30	22,648,726.80	20,997,055.81	18,293,257.88	16,677,049.87
174	KODIAK ISLAND BOROUGH	406,215.17	377,364.74	370,431.63	311,697.73	277,124.34
175	NOME JOINT UTILITY SYSTEM	128,623.00	96,776.83	111,422.79	99,452.05	84,681.11
176	CITY OF SAND POINT	114,845.27	101,324.81	96,047.22	101,352.77	87,815.27
177	KETCHIKAN GATEWAY BOROUGH SD	606,526.88	500,171.03	485,539.41	454,270.54	376,810.88
178	CITY OF DILLINGHAM	286,868.19	253,525.66	240,624.90	232,117.67	190,076.27
179	CITY OF UNALASKA	1,200,784.27	1,079,554.22	1,034,494.42	964,672.39	811,762.94
180	KENAI PENINSULA BOROUGH	2,467,348.42	2,191,262.14	2,115,691.71	1,889,346.82	1,601,726.79
181	CITY OF KETCHIKAN	1,365,168.20	1,087,351.87	1,016,121.42	960,244.76	846,825.30
182	CITY OF SEWARD	593,188.53	520,461.61	505,599.23	447,420.24	400,507.46
183	CITY OF FORT YUKON	36,631.27	29,925.52	24,407.02	31,608.17	40,643.40
184	BRISTOL BAY BOROUGH SD	52,341.27	46,349.16	49,166.61	46,313.69	39,112.35
185	CORDOVA CITY SD	97,445.82	81,499.09	74,642.75	65,675.03	59,711.81
186	CITY OF CRAIG	173,706.12	145,753.57	143,027.57	135,972.60	121,694.88
187	PETERSBURG MEDICAL CENTER	672,520.14	543,713.86	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	241,701.22	190,011.51	201,274.78	191,333.61	165,734.57
190	KENAI PENINSULA BOROUGH SD	2,115,823.70	1,883,310.01	1,801,402.29	1,674,223.18	1,421,241.87
191	CITY OF NORTH POLE	306,495.00	255,809.64	240,246.66	235,377.68	197,079.62
192	CITY OF GALENA	108,184.93	98,842.64	87,750.42	149,890.65	135,131.66
193	CITY OF NENANA	31,998.56	38,856.92	28,910.28	53,954.25	37,806.28
195	YUPIIT SD	268,198.46	188,579.72	190,322.87	176,839.06	158,183.93
196	NENANA CITY SD	153,532.87	135,603.07	113,524.96	110,027.46	91,099.99
198	CITY OF SAXMAN	6,595.19	9,929.50	9,803.77	11,651.84	8,824.85
199	CITY OF HOONAH	111,355.40	98,493.38	115,456.55	95,347.84	81,085.60
200	CITY OF PELICAN	19,765.20	11,524.31	17,659.79	14,777.67	13,383.43
202	CITY OF WHITTIER	115,400.65	96,415.10	92,436.15	100,116.70	95,306.74
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	214,948.21	193,298.76	169,226.85	168,978.13	140,576.51
204	CRAIG CITY SD	84,237.08	73,919.17	80,321.44	77,720.79	70,154.16
205	DILLINGHAM CITY SD	152,456.89	124,402.20	127,452.19	133,413.38	124,333.62
206	CITY OF THORNE BAY	43,291.46	37,467.03	34,968.48	34,043.87	31,346.80
208	CITY OF AKUTAN	121,738.97	81,948.03	61,711.50	72,553.44	47,446.94
209	UNALASKA CITY SD	132,290.61	105,126.45	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	169,055.98	147,958.89	158,415.85	140,471.80	119,604.08
215	CITY OF HOMER	759,780.86	653,441.50	644,308.00	595,070.63	534,938.35
218	SPECIAL EDUCATION SERVICE AGENCY	26,900.00	22,882.89	24,676.70	20,206.10	16,601.43

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

Employer Number	Employer Name	FY2017	FY2016	FY2015	FY2014	FY2013
219	BARTLETT REGIONAL HOSPITAL	3,869,928.45	3,161,219.15	2,984,175.99	2,699,543.46	2,414,840.76
220	NORTHWEST ARCTIC BOROUGH	214,885.54	212,012.19	230,145.66	216,552.55	163,631.44
221	SAINT MARY'S SD	75,215.03	63,597.89	57,575.51	54,254.05	41,804.59
222	CITY OF SELAWIK	-	-	1,710.52	1,084.24	985.39
223	BRISTOL BAY RHA	165,526.77	163,865.39	173,991.33	163,779.48	133,550.54
224	COPPER RIVER BASIN RHA	63,081.84	55,032.70	51,469.69	44,665.08	44,207.99
225	SKAGWAY CITY SD	42,278.15	36,723.97	40,503.44	33,350.35	30,329.45
227	CITY OF KLAWOCK	76,644.75	66,974.41	66,322.40	56,395.26	41,457.88
228	PETERSBURG CITY SD	104,727.03	97,319.92	97,419.79	90,429.21	82,930.15
230	ALEUTIANS EAST BOROUGH	138,424.15	135,647.09	126,858.38	109,612.91	98,443.63
231	CITY OF KIVALINA	-	4,033.05	4,399.69	3,733.07	3,392.75
232	BERING STRAITS CRSA	-	-	-	-	-
235	CITY OF HUSLIA	17,639.38	14,369.40	15,502.85	13,523.32	12,323.53
237	CITY OF KALTAG	4,041.12	3,440.74	3,849.87	3,224.16	2,215.50
240	HAINES BOROUGH SD	78,762.23	71,531.31	68,143.61	67,003.94	65,906.95
241	CITY OF NOORVIK	-	12,067.90	12,129.99	26,916.46	26,096.37
242	CITY OF ELIM	2,142.95	3,903.32	2,993.68	2,199.92	2,355.23
243	CITY OF ATKA	16,954.41	19,573.72	17,896.90	9,812.00	4,131.41
244	ALEUTIANS EAST BOROUGH SD	84,835.22	84,983.69	90,618.86	89,123.69	70,705.53
245	ALEUTIANS WEST CRSA	-	-	-	5,708.11	5,961.86
246	DELTA/GREELY SD	228,638.98	218,292.34	187,769.22	175,538.63	151,031.28
247	LAKE AND PENINSULA BOROUGH	41,230.65	36,807.18	35,902.22	37,095.73	51,215.64
248	CITY AND BOROUGH OF YAKUTAT	107,607.02	88,576.50	77,818.93	76,016.52	64,363.29
249	CITY OF UNALAKLEET	23,370.43	24,717.11	37,085.54	46,775.10	32,938.60
251	KLAWOCK CITY SD	61,734.87	56,056.88	54,856.08	45,473.50	48,777.59
254	CITY OF MEKORYUK	1,625.14	3,031.76	4,564.01	4,070.22	3,747.20
255	ALASKA GATEWAY SD	151,940.61	116,168.25	107,602.20	99,079.56	89,669.28
256	CITY OF SAINT GEORGE	-	15,961.71	13,836.37	28,122.53	25,689.99
257	PELICAN CITY SD	14,646.69	13,039.90	12,497.50	11,552.86	9,822.93
258	DENALI BOROUGH	48,048.44	41,137.77	36,328.96	36,768.80	34,167.31
259	CITY OF ALLAKAKET	-	3,037.19	3,027.57	2,652.98	2,411.12
260	CITY OF KACHEMAK	2,095.51	2,671.47	3,130.17	2,650.03	2,147.65
262	COOK INLET HOUSING AUTHORITY	909,830.93	748,313.20	661,663.73	612,411.06	490,014.27
263	INTERIOR RHA	130,551.19	119,833.91	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	33,998.30	26,845.93	26,311.58	29,711.94	28,902.61
265	KAKE CITY SD	63,854.50	51,290.07	46,392.29	48,232.20	38,336.76
266	CITY OF QUINHAGAK	-	-	-	2,376.05	2,159.44
267	ALEUTIAN HOUSING AUTHORITY	145,831.60	126,353.37	121,383.23	128,809.24	108,392.22
270	BERING STRAITS RHA	176,211.67	172,838.49	165,770.11	143,539.40	120,405.00
271	CITY OF EGEGIK	18,214.23	15,238.32	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	586,407.26	487,530.42	453,488.90	453,401.65	413,068.29
276	NORTH PACIFIC RIM HA	185,145.74	159,396.18	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	9,304.94	8,770.85	8,943.98	7,514.61	7,255.96
279	TLINGIT-HAIDA RHA	350,619.04	315,998.92	298,630.33	292,815.98	265,527.92
280	CITY OF TOKSOOK BAY	2,526.35	3,564.54	3,606.44	2,648.39	4,224.67
281	BARANOF ISLAND HA	82,971.18	75,480.29	73,555.43	67,515.96	59,359.63
282	CITY OF DELTA JUNCTION	41,128.84	40,054.78	29,485.84	27,078.15	23,277.80
283	CITY OF ANDERSON	1,447.05	1,591.10	4,018.65	7,179.13	6,723.71
284	INTER-ISLAND FERRY AUTHORITY	131,762.97	115,014.15	119,015.18	102,105.29	93,354.43
285	CITY OF HOOPER BAY	-	7,640.14	7,945.74	6,741.84	6,127.22

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

Employer Number	Employer Name	FY2017	FY2016	FY2015	FY2014	FY2013
286	CITY OF SELDOVIA	8,580.62	6,647.51	8,884.27	7,978.22	6,402.76
287	CITY OF KOYUK	-	2,549.95	2,781.76	2,360.28	2,145.10
288	NORTHWEST INUPIAT HOUSING AUTHORITY	135,084.97	115,081.44	105,199.97	115,228.75	108,781.76
290	CITY OF UPPER KALSKAG	3,248.53	3,383.63	3,686.71	5,558.68	2,854.84
291	CITY OF SHAKTOOLIK	1,895.18	1,567.94	1,576.41	1,736.65	1,947.21
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	174,426.45	130,326.99	151,235.52	136,498.26	120,374.22
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	435,699.83	379,737.11	364,106.21	329,903.72	265,607.56
297	CITY OF NULATO	7,649.51	5,828.84	4,837.61	6,965.31	4,396.44
298	CITY OF ANIAK	9,654.32	5,095.40	6,009.26	9,745.64	9,548.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	352,235.67	319,809.73	346,160.10	59,834.16	-
Subtotal		313,417,916.47	281,059,443.65	753,680,641.72	300,998,446.84	267,092,321.80
Nonemployer:						
999	STATE OF ALASKA	49,345,975.15	42,976,825.15	472,536,547.57	82,553,589.50	77,689,124.75
Total		362,763,891.62	324,036,268.80	1,226,217,189.29	383,552,036.34	344,781,446.55

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

		FY2012	FY2011	FY2010	FY2009
Total	Total Plan Contributions	313,607,000	204,262,000	186,617,000	192,740,000
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		FY2008			
Total	Total Plan Contributions	151,198,000			

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2017

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	1,902,000.00	0.26539%
103	ANNETTE ISLAND SD	781,000.00	0.10898%
104	BERING STRAIT SD	5,473,000.00	0.76366%
105	CHATHAM SD	451,000.00	0.06293%
106	ALASKA MUNICIPAL LEAGUE	165,000.00	0.02302%
107	CITY OF VALDEZ	5,379,000.00	0.75055%
108	JUNEAU BOROUGH SD	8,447,000.00	1.17863%
109	MATANUSKA-SUSITNA BOROUGH	15,323,000.00	2.13806%
110	MATANUSKA-SUSITNA BOROUGH SD	22,096,000.00	3.08311%
111	ANCHORAGE SD	65,632,000.00	9.15781%
112	COPPER RIVER SD	642,000.00	0.08958%
113	UNIVERSITY OF ALASKA	72,105,000.00	10.06100%
115	CITY OF KENAI	5,130,000.00	0.71580%
116	FAIRBANKS NORTH STAR BOROUGH	17,025,000.00	2.37554%
117	FAIRBANKS NORTH STAR BOROUGH SD	23,293,000.00	3.25013%
118	DENALI BOROUGH SD	1,102,000.00	0.15377%
120	CITY AND BOROUGH OF SITKA	7,149,000.00	0.99752%
121	CHUGACH SD	363,000.00	0.05065%
122	KETCHIKAN GATEWAY BOROUGH	3,785,000.00	0.52813%
123	CITY OF SOLDOTNA	2,845,000.00	0.39697%
124	IDITAROD AREA SD	543,000.00	0.07577%
125	KUSPUK SD	1,153,000.00	0.16088%
126	CITY AND BOROUGH OF JUNEAU	24,522,000.00	3.42162%
128	CITY OF KODIAK	4,559,000.00	0.63613%
129	CITY OF FAIRBANKS	5,661,000.00	0.78989%
131	CITY OF WASILLA	4,768,000.00	0.66529%
132	CITY OF SKAGWAY	-	0.00000%
133	SITKA BOROUGH SD	1,879,000.00	0.26218%
134	CITY OF PALMER	2,760,000.00	0.38511%
135	CITY AND BOROUGH OF WRANGELL	2,051,000.00	0.28618%
136	CITY OF BETHEL	3,804,000.00	0.53078%
137	VALDEZ CITY SD	1,535,000.00	0.21418%
138	HOONAH CITY SD	448,000.00	0.06251%
139	CITY OF NOME	2,117,000.00	0.29539%
140	CITY OF KOTZEBUE	2,790,000.00	0.38930%
141	GALENA CITY SD	2,493,000.00	0.34785%
143	CITY OF PETERSBURG	3,260,000.00	0.45488%
144	BRISTOL BAY BOROUGH	1,622,000.00	0.22632%
145	NORTH SLOPE BOROUGH	50,602,000.00	7.06063%
146	WRANGELL PUBLIC SD	594,000.00	0.08288%
148	CITY OF CORDOVA	2,405,000.00	0.33558%
149	NOME CITY SD	1,211,000.00	0.16897%
151	CITY OF KING COVE	765,000.00	0.10674%
152	ALASKA HOUSING FINANCE CORPORATION	13,897,000.00	1.93909%
153	LOWER YUKON SD	4,794,000.00	0.66892%
154	NORTHWEST ARCTIC BOROUGH SD	4,937,000.00	0.68887%
155	SOUTHEAST ISLAND SD	782,000.00	0.10911%
156	PRIBILOF SD	215,000.00	0.03000%
157	LOWER KUSKOKWIM SD	13,238,000.00	1.84713%
158	KODIAK ISLAND BOROUGH SD	5,061,000.00	0.70617%
159	YUKON FLATS SD	752,000.00	0.10493%
160	YUKON / KOYUKUK SD	1,640,000.00	0.22883%
161	NORTH SLOPE BOROUGH SD	8,853,000.00	1.23528%
162	ALEUTIAN REGION SD	60,000.00	0.00837%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,564,000.00	0.21823%
164	LAKE AND PENINSULA BOROUGH SD	1,293,000.00	0.18042%
165	SITKA COMMUNITY HOSPITAL	7,106,000.00	0.99152%
166	TANANA SD	101,000.00	0.01409%
167	SOUTHEAST REGIONAL RESOURCE CENTER	989,000.00	0.13800%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2017

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
168	HYDABURG CITY SD	219,000.00	0.03056%
169	CITY OF TANANA	57,000.00	0.00795%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	934,000.00	0.13032%
171	CITY OF BARROW	890,000.00	0.12418%
172	CITY OF SAINT PAUL	921,000.00	0.12851%
173	MUNICIPALITY OF ANCHORAGE	135,557,000.00	18.91463%
174	KODIAK ISLAND BOROUGH	2,216,000.00	0.30920%
175	NOME JOINT UTILITY SYSTEM	557,000.00	0.07772%
176	CITY OF SAND POINT	714,000.00	0.09963%
177	KETCHIKAN GATEWAY BOROUGH SD	3,974,000.00	0.55450%
178	CITY OF DILLINGHAM	1,908,000.00	0.26623%
179	CITY OF UNALASKA	7,210,000.00	1.00603%
180	KENAI PENINSULA BOROUGH	13,544,000.00	1.88983%
181	CITY OF KETCHIKAN	6,100,000.00	0.85115%
182	CITY OF SEWARD	3,152,000.00	0.43981%
183	CITY OF FORT YUKON	107,000.00	0.01493%
184	BRISTOL BAY BOROUGH SD	254,000.00	0.03544%
185	CORDOVA CITY SD	499,000.00	0.06963%
186	CITY OF CRAIG	1,170,000.00	0.16325%
187	PETERSBURG MEDICAL CENTER	4,008,000.00	0.55925%
189	HAINES BOROUGH	1,543,000.00	0.21530%
190	KENAI PENINSULA BOROUGH SD	12,946,000.00	1.80639%
191	CITY OF NORTH POLE	1,834,000.00	0.25590%
192	CITY OF GALENA	637,000.00	0.08888%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	1,079,000.00	0.15056%
196	NENANA CITY SD	1,122,000.00	0.15656%
198	CITY OF SAXMAN	53,000.00	0.00740%
199	CITY OF HOONAH	806,000.00	0.11246%
200	CITY OF PELICAN	79,000.00	0.01102%
202	CITY OF WHITTIER	741,000.00	0.10339%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,569,000.00	0.21893%
204	CRAIG CITY SD	661,000.00	0.09223%
205	DILLINGHAM CITY SD	862,000.00	0.12028%
206	CITY OF THORNE BAY	343,000.00	0.04786%
208	CITY OF AKUTAN	649,000.00	0.09056%
209	UNALASKA CITY SD	724,000.00	0.10102%
211	KASHUNAMIUT SD	1,109,000.00	0.15474%
215	CITY OF HOMER	4,295,000.00	0.59929%
218	SPECIAL EDUCATION SERVICE AGENCY	193,000.00	0.02693%
219	BARTLETT REGIONAL HOSPITAL	21,165,000.00	2.95321%
220	NORTHWEST ARCTIC BOROUGH	1,348,000.00	0.18809%
221	SAINT MARY'S SD	489,000.00	0.06823%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	1,149,000.00	0.16032%
224	COPPER RIVER BASIN RHA	426,000.00	0.05944%
225	SKAGWAY CITY SD	202,000.00	0.02819%
227	CITY OF KLAWOCK	510,000.00	0.07116%
228	PETERSBURG CITY SD	775,000.00	0.10814%
230	ALEUTIANS EAST BOROUGH	616,000.00	0.08595%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA	-	0.00000%
235	CITY OF HUSLIA	96,000.00	0.01340%
237	CITY OF KALTAG	23,000.00	0.00321%
240	HAINES BOROUGH SD	595,000.00	0.08302%
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	151,000.00	0.02107%
244	ALEUTIANS EAST BOROUGH SD	594,000.00	0.08288%
245	ALEUTIANS WEST CRSA	-	0.00000%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2017

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
246	DELTA/GREELY SD	1,428,000.00	0.19925%
247	LAKE AND PENINSULA BOROUGH	153,000.00	0.02135%
248	CITY AND BOROUGH OF YAKUTAT	570,000.00	0.07953%
249	CITY OF UNALAKLEET	173,000.00	0.02414%
251	KLAWOCK CITY SD	388,000.00	0.05414%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	1,103,000.00	0.15390%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	57,000.00	0.00795%
258	DENALI BOROUGH	317,000.00	0.04423%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	18,000.00	0.00251%
262	COOK INLET HOUSING AUTHORITY	5,708,000.00	0.79645%
263	INTERIOR RHA	708,000.00	0.09879%
264	YAKUTAT SD	157,000.00	0.02191%
265	KAKE CITY SD	378,000.00	0.05274%
266	CITY OF QUINHAGAK	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	797,000.00	0.11121%
270	BERING STRAITS RHA	878,000.00	0.12251%
271	CITY OF EGEGIK	76,000.00	0.01060%
275	ILISAGVIK COLLEGE	3,470,000.00	0.48418%
276	NORTH PACIFIC RIM HA	989,000.00	0.13800%
278	SAXMAN SEAPORT	30,000.00	0.00419%
279	TLINGIT-HAIDA RHA	2,162,000.00	0.30167%
280	CITY OF TOKSOOK BAY	15,000.00	0.00209%
281	BARANOF ISLAND HA	528,000.00	0.07367%
282	CITY OF DELTA JUNCTION	305,000.00	0.04256%
283	CITY OF ANDERSON	21,000.00	0.00293%
284	INTER-ISLAND FERRY AUTHORITY	789,000.00	0.11009%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	61,000.00	0.00851%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	673,000.00	0.09391%
290	CITY OF UPPER KALSKAG	23,000.00	0.00321%
291	CITY OF SHAKTOOLIK	22,000.00	0.00307%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	779,000.00	0.10870%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	2,588,000.00	0.36111%
297	CITY OF NULATO	111,000.00	0.01549%
298	CITY OF ANIAK	150,000.00	0.02093%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,766,000.00	0.24641%
Total		716,678,000.00	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 6/30/2017

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-
102	SOUTHWEST REGION SD	1,818,275.42	144,319.24
103	ANNETTE ISLAND SD	746,620.98	59,260.42
104	BERING STRAIT SD	5,232,082.73	415,278.22
105	CHATHAM SD	431,147.33	34,220.81
106	ALASKA MUNICIPAL LEAGUE	157,736.83	12,519.81
107	CITY OF VALDEZ	5,142,220.54	408,145.73
108	JUNEAU BOROUGH SD	8,075,169.53	640,938.27
109	MATANUSKA-SUSITNA BOROUGH	14,648,493.27	1,162,672.79
110	MATANUSKA-SUSITNA BOROUGH SD	21,123,351.00	1,676,591.92
111	ANCHORAGE SD	62,742,929.62	4,980,000.05
112	COPPER RIVER SD	613,739.65	48,713.43
113	UNIVERSITY OF ALASKA	68,930,993.12	5,471,155.90
115	CITY OF KENAI	4,904,181.33	389,252.20
116	FAIRBANKS NORTH STAR BOROUGH	16,275,572.54	1,291,816.51
117	FAIRBANKS NORTH STAR BOROUGH SD	22,267,659.98	1,767,417.44
118	DENALI BOROUGH SD	1,053,490.80	83,617.14
120	CITY AND BOROUGH OF SITKA	6,834,306.49	542,449.12
121	CHUGACH SD	347,021.02	27,543.58
122	KETCHIKAN GATEWAY BOROUGH	3,618,387.20	287,196.80
123	CITY OF SOLDOTNA	2,719,765.28	215,871.83
124	IDITAROD AREA SD	519,097.56	41,201.55
125	KUSPUK SD	1,102,245.82	87,486.90
126	CITY AND BOROUGH OF JUNEAU	23,442,560.34	1,860,671.03
128	CITY OF KODIAK	4,358,316.31	345,926.08
129	CITY OF FAIRBANKS	5,411,807.12	429,543.22
131	CITY OF WASILLA	4,558,116.29	361,784.50
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	1,796,287.86	142,574.05
134	CITY OF PALMER	2,638,506.91	209,422.24
135	CITY AND BOROUGH OF WRANGELL	1,960,716.55	155,625.00
136	CITY OF BETHEL	3,636,550.83	288,638.47
137	VALDEZ CITY SD	1,467,430.48	116,472.15
138	HOONAH CITY SD	428,279.38	33,993.17
139	CITY OF NOME	2,023,811.28	160,632.92
140	CITY OF KOTZEBUE	2,667,186.34	211,698.56
141	GALENA CITY SD	2,383,260.05	189,162.91
143	CITY OF PETERSBURG	3,116,497.30	247,361.05
144	BRISTOL BAY BOROUGH	1,550,600.80	123,073.50
145	NORTH SLOPE BOROUGH	48,374,538.71	3,839,559.40
146	WRANGELL PUBLIC SD	567,852.57	45,071.31
148	CITY OF CORDOVA	2,299,133.74	182,485.68
149	NOME CITY SD	1,157,692.71	91,887.80
151	CITY OF KING COVE	731,325.29	58,046.38
152	ALASKA HOUSING FINANCE CORPORATION	13,285,264.70	1,054,471.31
153	LOWER YUKON SD	4,582,971.79	363,757.32
154	NORTHWEST ARCTIC BOROUGH SD	4,719,677.04	374,607.82
155	SOUTHEAST ISLAND SD	747,576.96	59,336.30
156	PRIBILOF SD	205,535.86	16,313.69
157	LOWER KUSKOKWIM SD	12,655,273.38	1,004,467.95
158	KODIAK ISLAND BOROUGH SD	4,838,218.66	384,016.64
159	YUKON FLATS SD	718,897.54	57,059.97
160	YUKON / KOYUKUK SD	1,567,808.46	124,439.30
161	NORTH SLOPE BOROUGH SD	8,463,297.72	671,744.58
162	ALEUTIAN REGION SD	57,358.85	4,552.66
163	CORDOVA COMMUNITY MEDICAL CENTER	1,495,153.92	118,672.60
164	LAKE AND PENINSULA BOROUGH SD	1,236,083.13	98,109.76
165	SITKA COMMUNITY HOSPITAL	6,793,199.32	539,186.38
166	TANANA SD	96,554.06	7,663.64
167	SOUTHEAST REGIONAL RESOURCE CENTER	945,464.98	75,042.97

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2017

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
168	HYDABURG CITY SD	209,359.79	16,617.20
169	CITY OF TANANA	54,490.90	4,325.02
170	NORTH PACIFIC FISHERY MGMT COUNCIL	892,886.04	70,869.70
171	CITY OF BARROW	850,822.88	67,531.08
172	CITY OF SAINT PAUL	880,458.29	69,883.29
173	MUNICIPALITY OF ANCHORAGE	129,589,884.67	10,285,742.74
174	KODIAK ISLAND BOROUGH	2,118,453.38	168,144.81
175	NOME JOINT UTILITY SYSTEM	532,481.29	42,263.84
176	CITY OF SAND POINT	682,570.27	54,176.62
177	KETCHIKAN GATEWAY BOROUGH SD	3,799,067.56	301,537.67
178	CITY OF DILLINGHAM	1,824,011.30	144,774.50
179	CITY OF UNALASKA	6,892,621.32	547,077.65
180	KENAI PENINSULA BOROUGH	12,947,803.49	1,027,686.51
181	CITY OF KETCHIKAN	5,831,482.67	462,853.49
182	CITY OF SEWARD	3,013,251.37	239,166.26
183	CITY OF FORT YUKON	102,289.94	8,118.91
184	BRISTOL BAY BOROUGH SD	242,819.11	19,272.92
185	CORDOVA CITY SD	477,034.40	37,862.93
186	CITY OF CRAIG	1,118,497.50	88,776.82
187	PETERSBURG MEDICAL CENTER	3,831,570.91	304,117.51
189	HAINES BOROUGH	1,475,078.32	117,079.17
190	KENAI PENINSULA BOROUGH SD	12,376,126.99	982,311.69
191	CITY OF NORTH POLE	1,753,268.72	139,159.56
192	CITY OF GALENA	608,959.75	48,334.04
193	CITY OF NENANA	-	-
195	YUPIIT SD	1,031,503.25	81,871.95
196	NENANA CITY SD	1,072,610.42	85,134.69
198	CITY OF SAXMAN	50,666.98	4,021.51
199	CITY OF HOONAH	770,520.50	61,157.36
200	CITY OF PELICAN	75,522.48	5,994.33
202	CITY OF WHITTIER	708,381.75	56,225.32
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,499,933.82	119,051.99
204	CRAIG CITY SD	631,903.29	50,155.11
205	DILLINGHAM CITY SD	824,055.42	65,406.51
206	CITY OF THORNE BAY	327,901.40	26,026.02
208	CITY OF AKUTAN	620,431.52	49,244.58
209	UNALASKA CITY SD	692,130.07	54,935.40
211	KASHUNAMIUT SD	1,060,182.67	84,148.28
215	CITY OF HOMER	4,105,937.39	325,894.38
218	SPECIAL EDUCATION SERVICE AGENCY	184,504.29	14,644.38
219	BARTLETT REGIONAL HOSPITAL	20,233,332.91	1,605,949.86
220	NORTHWEST ARCTIC BOROUGH	1,288,662.07	102,283.03
221	SAINT MARY'S SD	467,474.59	37,104.16
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	1,098,421.90	87,183.39
224	COPPER RIVER BASIN RHA	407,247.81	32,323.87
225	SKAGWAY CITY SD	193,108.11	15,327.28
227	CITY OF KLAWOCK	487,550.19	38,697.59
228	PETERSBURG CITY SD	740,885.09	58,805.16
230	ALEUTIANS EAST BOROUGH	588,884.15	46,740.61
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	91,774.15	7,284.25
237	CITY OF KALTAG	21,987.56	1,745.19
240	HAINES BOROUGH SD	568,808.56	45,147.18
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	-	-
243	CITY OF ATKA	144,353.10	11,457.52
244	ALEUTIANS EAST BOROUGH SD	567,852.57	45,071.31
245	ALEUTIANS WEST CRSA	-	-

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2017

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
246	DELTA/GREELY SD	1,365,140.53	108,353.24
247	LAKE AND PENINSULA BOROUGH	146,265.06	11,609.28
248	CITY AND BOROUGH OF YAKUTAT	544,909.04	43,250.24
249	CITY OF UNALAKLEET	165,384.67	13,126.83
251	KLAWOCK CITY SD	370,920.54	29,440.52
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	1,054,446.78	83,693.02
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	54,490.90	4,325.02
258	DENALI BOROUGH	303,045.90	24,053.21
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	17,207.65	1,365.80
262	COOK INLET HOUSING AUTHORITY	5,456,738.21	433,109.46
263	INTERIOR RHA	676,834.38	53,721.36
264	YAKUTAT SD	150,088.98	11,912.79
265	KAKE CITY SD	361,360.73	28,681.74
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	761,916.67	60,474.46
270	BERING STRAITS RHA	839,351.11	66,620.55
271	CITY OF EGEGIK	72,654.54	5,766.70
275	ILISAGVIK COLLEGE	3,317,253.26	263,295.35
276	NORTH PACIFIC RIM HA	945,464.98	75,042.97
278	SAXMAN SEAPORT	28,679.42	2,276.33
279	TLINGIT-HAIDA RHA	2,066,830.42	164,047.42
280	CITY OF TOKSOOK BAY	14,339.71	1,138.16
281	BARANOF ISLAND HA	504,757.84	40,063.38
282	CITY OF DELTA JUNCTION	291,574.13	23,142.67
283	CITY OF ANDERSON	20,075.60	1,593.43
284	INTER-ISLAND FERRY AUTHORITY	754,268.82	59,867.44
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	58,314.83	4,628.53
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	643,375.06	51,065.64
290	CITY OF UPPER KALSKAG	21,987.56	1,745.19
291	CITY OF SHAKTOOLIK	21,031.58	1,669.31
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	744,709.02	59,108.67
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	2,474,078.22	196,371.28
297	CITY OF NULATO	106,113.87	8,422.42
298	CITY OF ANIAK	143,397.11	11,381.64
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,688,262.03	133,999.88
Total		685,130,383.30	54,379,822.02

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