



**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

(With Independent Auditors' Report Thereon)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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Independent Auditors' Report

The Division of Retirement and Benefits and
Members of the Alaska Retirement Management Board
State of Alaska Public Employees' Retirement System:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of Alaska Public Employees' Retirement System Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2020, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for the total of all entities for the Plan as of and for the year ended June 30, 2020, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Alaska Public Employees' Retirement System, which includes the Defined Benefit Pension Plan, as of and for the year ended June 30, 2020, and our report thereon, dated October 28, 2020, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer allocations of special funding amounts, supplemental schedule of special funding amounts by employer, and supplemental schedule of employer and nonemployer contributions have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of the State of Alaska Public Employees' Retirement System management, the members of the Alaska Retirement Management Board, State of Alaska Public Employees' Retirement System Defined Benefit Pension Plan employers and nonemployers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Anchorage, Alaska
December 22, 2020

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
Employer:			
State of Alaska	101	\$ 2,478,300,000	49.59316 %
Southwest Region School District	102	4,902,000	0.09809
Annette Island School District	103	2,220,000	0.04442
Bering Strait School District	104	13,279,000	0.26573
Chatham School District	105	1,120,000	0.02241
Alaska Municipal League	106	172,000	0.00344
City of Valdez	107	16,318,000	0.32654
Juneau Borough School District	108	22,133,000	0.44290
Matanuska-Susitna Borough	109	39,355,000	0.78753
Matanuska-Susitna Borough School District	110	50,601,000	1.01258
Anchorage School District	111	152,740,000	3.05648
Copper River School District	112	2,114,000	0.04230
University of Alaska	113	186,598,000	3.73401
City of Kenai	115	12,370,000	0.24754
Fairbanks North Star Borough	116	42,307,000	0.84660
Fairbanks North Star Borough School District	117	59,305,000	1.18675
Denali Borough School District	118	1,973,000	0.03948
City And Borough of Sitka	120	17,965,000	0.35950
Chugach School District	121	1,320,000	0.02641
Ketchikan Gateway Borough	122	8,878,000	0.17766
City of Soldotna	123	7,406,000	0.14820
Iditarod Area School District	124	2,538,000	0.05079
Kuspuk School District	125	3,115,000	0.06233
City And Borough of Juneau	126	63,139,000	1.26347
City of Kodiak	128	13,065,000	0.26144
City of Fairbanks	129	14,010,000	0.28035
City of Wasilla	131	13,358,000	0.26731
Sitka Borough School District	133	4,567,000	0.09139
City of Palmer	134	7,136,000	0.14280
City And Borough of Wrangell	135	5,657,000	0.11320
City of Bethel	136	10,461,000	0.20933
Valdez City School District	137	3,750,000	0.07504
Hoonah City School District	138	901,000	0.01803
City of Nome	139	5,311,000	0.10628
City of Kotzebue	140	7,040,000	0.14088
Galena City School District	141	6,344,000	0.12695
City of Petersburg	143	7,782,000	0.15573
Bristol Bay Borough	144	4,258,000	0.08521
North Slope Borough	145	124,445,000	2.49026
Wrangell Public School District	146	1,537,000	0.03076
City of Cordova	148	5,048,000	0.10102
Nome City School District	149	1,992,000	0.03986
City of King Cove	151	1,766,000	0.03534
Alaska Housing Finance Corporation	152	31,471,000	0.62977
Lower Yukon School District	153	13,728,000	0.27471

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
Northwest Arctic Borough School District	154	\$ 12,617,000	0.25248
Southeast Island School District	155	1,992,000	0.03986
Pribilof School District	156	645,000	0.01291
Lower Kuskokwim School District	157	32,052,000	0.64139
Kodiak Island Borough School District	158	10,813,000	0.21638
Yukon Flats School District	159	2,027,000	0.04056
Yukon / Koyukuk School District	160	3,989,000	0.07982
North Slope Borough School District	161	20,606,000	0.41235
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	—	0.10894
Lake And Peninsula Borough School District	164	3,141,000	0.06285
Sitka Community Hospital	165	—	—
Tanana School District	166	298,000	0.00596
Southeast Regional Resource Center	167	2,764,000	0.05531
Hydaburg City School District	168	881,000	0.01763
City of Tanana	169	—	0.00017
North Pacific Fishery Management Council	170	2,455,000	0.04913
City of Barrow	171	2,779,000	0.05561
City of Saint Paul	172	2,527,000	0.05057
Municipality of Anchorage	173	355,110,000	7.10609
Kodiak Island Borough	174	4,396,000	0.08797
Nome Joint Utility System	175	1,670,000	0.03342
City of Sand Point	176	2,080,000	0.04162
Ketchikan Gateway Borough School District	177	10,271,000	0.20553
City of Dillingham	178	4,661,000	0.09327
City of Unalaska	179	19,302,000	0.38625
Kenai Peninsula Borough	180	31,589,000	0.63213
City of Ketchikan	181	15,030,000	0.30076
City of Seward	182	7,554,000	0.15116
City of Fort Yukon	183	1,032,000	0.02065
Bristol Bay Borough School District	184	768,000	0.01537
Cordova City School District	185	1,544,000	0.03090
City of Craig	186	2,680,000	0.05363
Petersburg Medical Center	187	10,919,000	0.21850
Haines Borough	189	4,234,000	0.08473
Kenai Peninsula Borough School District	190	27,322,000	0.54674
City of North Pole	191	4,823,000	0.09651
City of Galena	192	1,494,000	0.02990
City of Nenana	193	—	0.01407
Yupit School District	195	2,835,000	0.05673
Nenana City School District	196	2,637,000	0.05277
City of Saxman	198	132,000	0.00264
City of Hoonah	199	1,587,000	0.03176
City of Pelican	200	157,000	0.00314
City of Whittier	202	2,449,000	0.04901
Anchorage Community Development Authority	203	3,379,000	0.06762
Craig City School District	204	1,614,000	0.03230
Dillingham City School District	205	1,389,000	0.02780

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
City of Thorne Bay	206	\$ 798,000	0.01597
City of Akutan	208	1,513,000	0.03028
Unalaska City School District	209	1,579,000	0.03160
Kashunamiut School District	211	2,382,000	0.04767
City of Homer	215	9,748,000	0.19507
Special Education Service Agency	218	403,000	0.00806
Bartlett Regional Hospital	219	57,206,000	1.14475
Northwest Arctic Borough	220	3,373,000	0.06750
Saint Mary's School District	221	2,140,000	0.04282
City of Selawik	222	—	0.00028
Bristol Bay Regional Housing Authority	223	2,071,000	0.04144
Copper River Basin Regional Housing Authority	224	851,000	0.01703
Skagway City School District	225	500,000	0.01001
City of Klawock	227	1,283,000	0.02567
Petersburg City School District	228	1,742,000	0.03486
Aleutians East Borough	230	1,483,000	0.02968
City of Kivalina	231	—	0.00097
City of Huslia	235	281,000	0.00562
City of Kaltag	237	125,000	0.00250
Haines Borough School District	240	1,465,000	0.02932
City of Noorvik	241	—	0.00702
City of Elim	242	—	0.00047
City of Atka	243	102,000	0.00204
Aleutians East Borough School District	244	1,574,000	0.03150
Delta/Greely School District	246	2,777,000	0.05557
Lake And Peninsula Borough	247	819,000	0.01639
City And Borough of Yakutat	248	1,661,000	0.03324
City of Unalakleet	249	308,000	0.00616
Klawock City School District	251	849,000	0.01699
City of Mekoryuk	254	—	0.00106
Alaska Gateway School District	255	3,465,000	0.06934
City of Saint George	256	—	0.00733
Pelican City School District	257	219,000	0.00438
Denali Borough	258	829,000	0.01659
City of Allakaket	259	—	0.00069
City of Kachemak	260	27,000	0.00054
Cook Inlet Housing Authority	262	16,274,000	0.32566
Interior Regional Housing Authority	263	1,962,000	0.03926
Yakutat School District	264	464,000	0.00929
Kake City School District	265	1,150,000	0.02301
City of Quinhagak	266	—	—
Aleutian Housing Authority	267	1,608,000	0.03218
Bering Straits Regional Housing Authority	270	2,527,000	0.05057
City of Egegik	271	179,000	0.00358
Iliisagvik College	275	8,721,000	0.17452
North Pacific Rim Housing Authority	276	2,181,000	0.04364
Saxman Seaport	278	139,000	0.00278
Tlingit-Haida Regional Housing Authority	279	5,723,000	0.11452

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
City of Toksook Bay	280	\$ 27,000	0.00054 %
Baranof Island Housing Authority	281	985,000	0.01971
City of Delta Junction	282	500,000	0.01001
City of Anderson	283	21,000	0.00042
Inter-Island Ferry Authority	284	1,927,000	0.03856
City of Hooper Bay	285	—	0.00176
City of Seldovia	286	161,000	0.00322
City of Koyuk	287	—	0.00062
Northwest Inupiat Housing Authority	288	1,513,000	0.03028
City of Upper Kalskag	290	34,000	0.00068
City of Shaktoolik	291	51,000	0.00102
Tagiugmiullu Nunamiullu Housing Authority	293	1,479,000	0.02960
Municipality of Skagway	296	5,837,000	0.11680
City of Nulato	297	—	0.00421
City of Aniak	298	299,000	0.00598
Alaska Gasline Development Corporation	299	3,421,000	0.06846
Total present value of projected future employer contributions		<u>4,254,795,000</u>	<u>85.29016</u>
Nonemployer:			
State of Alaska	999	735,089,000	14.70984 %
Total for all entities		<u>\$ 4,989,884,000</u>	<u>100.00000 %</u>

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer.

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**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Difference between expected and actual experience	Deferred outflows of resources		
				Net difference between projected and actual investment earnings on pension plan investments	Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employers:						
State of Alaska	101	\$ 2,926,581,017	9,283,849	119,112,107	—	128,395,956
Southwest Region School District	102	5,788,686	18,363	235,600	—	253,963
Annette Island School District	103	2,621,559	8,316	106,698	—	115,014
Bering Strait School District	104	15,680,938	49,744	638,216	—	687,960
Chatham School District	105	1,322,588	4,196	53,829	—	58,025
Alaska Municipal League	106	203,112	644	8,267	—	8,911
City of Valdez	107	19,269,640	61,128	784,276	666,809	1,512,213
Juneau Borough School District	108	26,136,472	82,911	1,063,757	—	1,146,668
Matanuska-Susitna Borough	109	46,473,629	147,426	1,891,481	41,452	2,080,359
Matanuska-Susitna Borough School District	110	59,753,834	189,554	2,431,986	—	2,621,540
Anchorage School District	111	180,367,988	572,172	7,340,994	—	7,913,166
Copper River School District	112	2,496,386	7,919	101,603	17,605	127,127
University of Alaska	113	220,350,306	699,006	8,968,278	—	9,667,284
City of Kenai	115	14,607,516	46,339	594,527	193,302	834,168
Fairbanks North Star Borough	116	49,959,594	158,484	2,033,360	596,946	2,788,790
Fairbanks North Star Borough School District	117	70,032,235	222,160	2,850,318	114,499	3,186,977
Denali Borough School District	118	2,329,881	7,391	94,826	—	102,217
City And Borough of Sitka	120	21,214,553	67,298	863,434	705,302	1,636,034
Chugach School District	121	1,558,765	4,945	63,442	76,291	144,678
Ketchikan Gateway Borough	122	10,483,875	33,257	426,695	—	459,952
City of Soldotna	123	8,745,616	27,743	355,947	212,598	596,288
Iditarod Area School District	124	2,997,080	9,507	121,981	142,509	273,997
Kuspuk School District	125	3,678,449	11,669	149,713	—	161,382
City And Borough of Juneau	126	74,559,738	236,522	3,034,588	315,493	3,586,603
City of Kodiak	128	15,428,229	48,942	627,930	350,030	1,026,902
City of Fairbanks	129	16,544,163	52,482	673,349	34,802	760,633
City of Wasilla	131	15,774,228	50,040	642,013	294,387	986,440
Sitka Borough School District	133	5,393,090	17,108	219,499	—	236,607
City of Palmer	134	8,426,777	26,732	342,971	179,557	549,260
City And Borough of Wrangell	135	6,680,252	21,191	271,887	88,257	381,335
City of Bethel	136	12,353,211	39,187	502,777	299,253	841,217
Valdez City School District	137	4,428,309	14,048	180,233	106,745	301,026
Hoonah City School District	138	1,063,975	3,375	43,304	—	46,679
City of Nome	139	6,271,667	19,895	255,257	—	275,152
City of Kotzebue	140	8,313,413	26,372	338,357	172,705	537,434
Galena City School District	141	7,491,518	23,765	304,905	47,821	376,491
City of Petersburg	143	9,189,627	29,152	374,019	—	403,171
Bristol Bay Borough	144	5,028,198	15,951	204,648	—	220,599
North Slope Borough	145	146,954,918	466,178	5,981,079	—	6,447,257
Wrangell Public School District	146	1,815,016	5,758	73,871	—	79,629
City of Cordova	148	5,961,095	18,910	242,617	—	261,527
Nome City School District	149	2,352,318	7,462	95,740	—	103,202
City of King Cove	151	2,085,438	6,616	84,878	16,197	107,691
Alaska Housing Finance Corporation	152	37,163,552	117,892	1,512,560	—	1,630,452
Lower Yukon School District	153	16,211,154	51,426	659,795	293,999	1,005,220
Northwest Arctic Borough School District	154	14,899,194	47,264	606,399	—	653,663
Southeast Island School District	155	2,352,318	7,462	95,740	58,097	161,299
Pribilof School District	156	761,669	2,416	31,000	28,967	62,383
Lower Kuskokwim School District	157	37,849,645	120,068	1,540,484	126	1,660,678
Kodiak Island Borough School District	158	12,768,882	40,506	519,695	—	560,201
Yukon Flats School District	159	2,393,649	7,593	97,422	—	105,015
Yukon / Koyukuk School District	160	4,710,540	14,943	191,719	—	206,662
North Slope Borough School District	161	24,333,264	77,191	990,366	—	1,067,557
Aleutian Region School District	162	—	—	—	—	—

Deferred inflows of resources		Pension expense (benefit)		
Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
			Proportionate share of allocable plan pension expense	Total pension expense (benefit)
7,979,227	7,979,227	378,201,609	(23,451,245)	354,750,364
116,087	116,087	748,071	(334,350)	413,721
19,850	19,850	338,784	(34,364)	304,420
190,625	190,625	2,026,445	(1,291,843)	734,602
40,405	40,405	170,918	(166,048)	4,870
504	504	26,248	(92,649)	(66,401)
—	—	2,490,213	1,769,654	4,259,867
113,183	113,183	3,377,612	(928,015)	2,449,597
—	—	6,005,780	(528,825)	5,476,955
613,641	613,641	7,721,979	(4,088,294)	3,633,685
3,122,261	3,122,261	23,308,927	(16,552,586)	6,756,341
—	—	322,608	21,385	343,993
412,314	412,314	28,475,836	(3,671,811)	24,804,025
—	—	1,887,727	161,322	2,049,049
—	—	6,456,271	211,008	6,667,279
—	—	9,050,255	(1,316,088)	7,734,167
43,744	43,744	301,090	(341,834)	(40,744)
—	—	2,741,553	1,559,738	4,301,291
—	—	201,439	209,312	410,751
60,083	60,083	1,354,829	(565,009)	789,820
—	—	1,130,195	322,448	1,452,643
—	—	387,312	312,553	699,865
38,770	38,770	475,365	(174,966)	300,399
—	—	9,635,343	(992,047)	8,643,296
—	—	1,993,788	776,149	2,769,937
—	—	2,138,000	(301,201)	1,836,799
—	—	2,038,501	432,076	2,470,577
104,912	104,912	696,948	(534,378)	162,570
—	—	1,088,991	331,312	1,420,303
—	—	863,288	235,540	1,098,828
—	—	1,596,404	534,102	2,130,506
—	—	572,270	98,512	670,782
40,836	40,836	137,497	(156,755)	(19,258)
7,504	7,504	810,487	(174,068)	636,419
—	—	1,074,341	(124,047)	950,294
—	—	968,128	(371,229)	596,899
163,335	163,335	1,187,574	(842,553)	345,021
218,354	218,354	649,793	(540,055)	109,738
1,095,006	1,095,006	18,990,962	(7,068,487)	11,922,475
10,675	10,675	234,554	(116,109)	118,445
153,697	153,697	770,351	(810,641)	(40,290)
53,002	53,002	303,990	(440,886)	(136,896)
—	—	269,501	(15,636)	253,865
363,159	363,159	4,802,640	(2,215,574)	2,587,066
—	—	2,094,965	689,071	2,784,036
210,871	210,871	1,925,421	(1,244,306)	681,115
—	—	303,990	228,128	532,118
—	—	98,430	44,251	142,681
—	—	4,891,304	(892,173)	3,999,131
133,943	133,943	1,650,121	(1,278,129)	371,992
56,198	56,198	309,331	(151,205)	158,126
105,221	105,221	608,742	(469,937)	138,805
750,845	750,845	3,144,584	(2,999,333)	145,251
38,763	38,763	-	(133,575)	(133,575)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Difference between expected and actual experience	Deferred outflows of resources		
				Net difference between projected and actual investment earnings on pension plan investments	Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Cordova Community Medical Center	163	\$ 6,428,846	20,394	261,655	85,869	367,918
Lake And Peninsula Borough School District	164	3,709,152	11,766	150,963	—	162,729
Sitka Community Hospital	165	—	—	—	—	—
Tanana School District	166	351,903	1,116	14,322	—	15,438
Southeast Regional Resource Center	167	3,263,959	10,354	132,843	4,270	147,467
Hydaburg City School District	168	1,040,357	3,300	42,343	84,646	130,289
City of Tanana	169	10,041	32	409	—	441
North Pacific Fishery Management Council	170	2,899,066	9,197	117,992	—	127,189
City of Barrow	171	3,281,672	10,410	133,564	1,326	145,300
City of Saint Paul	172	2,984,090	9,466	121,453	66,791	197,710
Municipality of Anchorage	173	419,343,172	1,330,261	17,067,305	7,223,059	25,620,625
Kodiak Island Borough	174	5,191,159	16,468	211,281	—	227,749
Nome Joint Utility System	175	1,972,074	6,256	80,264	32,249	118,769
City of Sand Point	176	2,456,236	7,792	99,969	25,131	132,892
Ketchikan Gateway Borough School District	177	12,128,844	38,476	493,645	—	532,121
City of Dillingham	178	5,504,093	17,460	224,017	93,213	334,690
City of Unalaska	179	22,793,393	72,306	927,693	237,358	1,237,357
Kenai Peninsula Borough	180	37,302,896	118,334	1,518,231	—	1,636,565
City of Ketchikan	181	17,748,663	56,303	722,372	—	778,675
City of Seward	182	8,920,386	28,298	363,061	—	391,359
City of Fort Yukon	183	1,218,671	3,866	49,600	42,636	96,102
Bristol Bay Borough School District	184	906,918	2,877	36,912	—	39,789
Cordova City School District	185	1,823,283	5,784	74,208	—	79,992
City of Craig	186	3,164,765	10,039	128,806	—	138,845
Petersburg Medical Center	187	12,894,056	40,903	524,789	132,645	698,337
Haines Borough	189	4,999,856	15,861	203,495	—	219,356
Kenai Peninsula Borough School District	190	32,264,071	102,350	1,313,151	—	1,415,501
City of North Pole	191	5,695,396	18,067	231,803	—	249,870
City of Galena	192	1,764,238	5,597	71,805	—	77,402
City of Nenana	193	830,118	2,633	33,786	9,471	45,890
Yupit School District	195	3,347,802	10,620	136,256	35,868	182,744
Nenana City School District	196	3,113,987	9,878	126,740	—	136,618
City of Saxman	198	155,876	494	6,344	18,096	24,934
City of Hoonah	199	1,874,060	5,945	76,274	—	82,219
City of Pelican	200	185,399	588	7,546	20,580	28,714
City of Whittier	202	2,891,981	9,174	117,704	206,596	333,474
Anchorage Community Development Authority	203	3,990,202	12,658	162,402	2,309	177,369
Craig City School District	204	1,905,944	6,046	77,572	555	84,173
Dillingham City School District	205	1,640,246	5,203	66,758	—	71,961
City of Thorne Bay	206	942,344	2,989	38,353	21,446	62,788
City of Akutan	208	1,786,675	5,668	72,718	—	78,386
Unalaska City School District	209	1,864,613	5,915	75,890	—	81,805
Kashunamiut School District	211	2,812,862	8,923	114,484	—	123,407
City of Homer	215	11,511,242	36,517	468,509	—	505,026
Special Education Service Agency	218	475,896	1,510	19,369	9,209	30,088
Bartlett Regional Hospital	219	67,553,562	214,297	2,749,436	—	2,963,733
Northwest Arctic Borough	220	3,983,117	12,635	162,113	—	174,748
Saint Mary's School District	221	2,527,088	8,017	102,853	240,074	350,944
City of Selawik	222	16,682	53	679	—	732
Bristol Bay Regional Housing Authority	223	2,445,608	7,758	99,536	34,563	141,857
Copper River Basin Regional Housing Authority	224	1,004,931	3,188	40,901	—	44,089
Skagway City School District	225	590,441	1,873	24,031	1,363	27,267
City of Klawock	227	1,515,072	4,806	61,664	25,251	91,721
Petersburg City School District	228	2,057,097	6,526	83,724	25,141	115,391

Deferred inflows of resources		Pension expense (benefit)		
Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
			Proportionate share of contributions	Total pension expense (benefit)
—	—	830,799	266,632	1,097,431
20,402	20,402	479,333	(292,555)	186,778
4,231,640	4,231,640	-	(14,024,692)	(14,024,692)
2,871	2,871	45,476	29,231	74,707
—	—	421,801	27,016	448,817
—	—	134,445	303,238	437,683
658	658	1,298	(43,469)	(42,171)
8,001	8,001	374,646	(4,341)	370,305
—	—	424,090	(21,123)	402,967
—	—	385,633	338,793	724,426
—	—	54,191,654	11,166,366	65,358,020
303,133	303,133	670,853	(1,142,114)	(471,261)
—	—	254,851	263,361	518,212
—	—	317,419	(54,726)	262,693
332,120	332,120	1,567,409	(1,339,621)	227,788
—	—	711,293	72,599	783,892
—	—	2,945,587	421,200	3,366,787
285,525	285,525	4,820,648	(2,268,012)	2,552,636
17,212	17,212	2,293,657	(341,443)	1,952,214
96,082	96,082	1,152,780	(840,381)	312,399
—	—	157,489	127,594	285,083
40,376	40,376	117,201	(101,677)	15,524
19,897	19,897	235,623	(115,969)	119,654
23,150	23,150	408,982	(156,070)	252,912
—	—	1,666,297	(45,693)	1,620,604
42,770	42,770	646,131	(299,370)	346,761
1,531,767	1,531,767	4,169,481	(5,788,234)	(1,618,753)
28,502	28,502	736,015	(100,567)	635,448
34,733	34,733	227,992	(198,950)	29,042
—	—	107,276	8,569	115,845
—	—	432,636	(168,984)	263,652
45,366	45,366	402,420	(237,779)	164,641
—	—	20,144	40,705	60,849
5,905	5,905	242,185	(190,355)	51,830
—	—	23,959	7,432	31,391
—	—	373,730	595,436	969,166
—	—	515,653	(189,997)	325,656
—	—	246,305	(30,058)	216,247
172,616	172,616	211,969	(577,271)	(365,302)
—	—	121,779	36,005	157,784
23,392	23,392	230,892	(169,903)	60,989
81,374	81,374	240,964	(272,908)	(31,944)
26,316	26,316	363,506	(138,746)	224,760
228,037	228,037	1,487,596	(1,045,801)	441,795
—	—	61,500	(7,786)	53,714
233,567	233,567	8,729,936	(1,928,746)	6,801,190
101,270	101,270	514,738	(265,708)	249,030
—	—	326,575	765,282	1,091,857
280	280	2,156	(1,328)	828
—	—	316,045	(53,893)	262,152
23,957	23,957	129,867	(106,364)	23,503
—	—	76,303	27,870	104,173
—	—	195,793	34,263	230,056
—	—	265,838	(34,439)	231,399

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Difference between expected and actual experience	Deferred outflows of resources		
				Net difference between projected and actual investment earnings on pension plan investments	Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Aleutians East Borough	230	\$ 1,751,249	5,555	71,276	7,086	83,917
City of Kivalina	231	57,436	182	2,338	—	2,520
City of Huslia	235	331,828	1,053	13,505	—	14,558
City of Kaltag	237	147,610	468	6,008	10,945	17,421
Haines Borough School District	240	1,729,993	5,488	70,411	—	75,899
City of Noorvik	241	414,126	1,314	16,855	—	18,169
City of Elim	242	27,549	87	1,121	5,583	6,791
City of Atka	243	120,450	382	4,902	—	5,284
Aleutians East Borough School District	244	1,858,709	5,896	75,650	92,713	174,259
Delta/Greely School District	246	3,279,311	10,403	133,468	—	143,871
Lake And Peninsula Borough	247	967,143	3,068	39,363	16,375	58,806
City And Borough of Yakutat	248	1,961,446	6,222	79,831	66,700	152,753
City of Unalakleet	249	363,712	1,154	14,803	22,416	38,373
Klawock City School District	251	1,002,569	3,180	40,805	—	43,985
City of Mekoryuk	254	62,623	199	2,549	477	3,225
Alaska Gateway School District	255	4,091,758	12,980	166,535	34,125	213,640
City of Saint George	256	432,682	1,373	17,610	—	18,983
Pelican City School District	257	258,613	820	10,526	17,175	28,521
Denali Borough	258	978,952	3,105	39,843	21,035	63,983
City of Allakaket	259	40,818	129	1,661	—	1,790
City of Kachemak	260	31,884	101	1,298	—	1,399
Cook Inlet Housing Authority	262	19,217,681	60,963	782,161	216,220	1,059,344
Interior Regional Housing Authority	263	2,316,891	7,350	94,298	12,238	113,886
Yakutat School District	264	547,929	1,738	22,301	29,047	53,086
Take City School District	265	1,358,015	4,308	55,271	41,793	101,372
City of Quinhagak	266	—	—	—	—	—
Aleutian Housing Authority	267	1,898,859	6,024	77,284	28,852	112,160
Bering Straits Regional Housing Authority	270	2,984,090	9,466	121,453	17,242	148,161
City of Egegik	271	211,378	671	8,603	569	9,843
Ilisagvik College	275	10,298,476	32,669	419,149	—	451,818
North Pacific Rim Housing Authority	276	2,575,505	8,170	104,823	67,696	180,689
Saxman Seaport	278	164,143	521	6,681	—	7,202
Tlingit-Haida Regional Housing Authority	279	6,758,190	21,439	275,059	229,890	526,388
City of Toksook Bay	280	31,884	101	1,298	—	1,399
Baranof Island Housing Authority	281	1,163,169	3,690	47,341	—	51,031
City of Delta Junction	282	590,441	1,873	24,031	—	25,904
City of Anderson	283	24,799	79	1,009	—	1,088
Inter-Island Ferry Authority	284	2,275,561	7,219	92,616	—	99,835
City of Hooper Bay	285	103,727	329	4,222	—	4,551
City of Seldovia	286	190,122	603	7,738	—	8,341
City of Koyuk	287	36,314	115	1,478	—	1,593
Northwest Inupiat Housing Authority	288	1,786,675	5,668	72,718	—	78,386
City of Upper Kalskag	290	40,150	127	1,634	—	1,761
City of Shaktoolik	291	60,225	191	2,451	—	2,642
Tagiugmiullu Nunamiullu Housing Authority	293	1,746,525	5,540	71,084	—	76,624
Municipality of Skagway	296	6,892,811	21,866	280,538	—	302,404
City of Nulato	297	248,518	788	10,115	—	10,903
City of Aniak	298	353,084	1,120	14,371	—	15,491
Alaska Gasline Development Corporation	299	4,039,799	12,815	164,420	—	177,235
Total attributable to employer contributions		\$ 5,033,122,289	15,966,317	204,848,535	14,671,641	235,486,493
Nonemployer:						
State of Alaska	999	868,053,711	2,753,683	35,329,865	10,929,599	49,013,147
Total for all entities		\$ 5,901,176,000	18,720,000	240,178,400	25,601,240	284,499,640

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer

Deferred inflows of resources		Pension expense (benefit)		
Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
			and proportionate share of contributions	Total pension expense (benefit)
—	—	226,314	37,442	263,756
965	965	7,422	(4,573)	2,849
6,253	6,253	42,882	(12,100)	30,782
—	—	19,076	44,482	63,558
9,135	9,135	223,567	(28,677)	194,890
6,956	6,956	53,517	(33,264)	20,253
—	—	3,560	17,957	21,517
49,255	49,255	15,566	(147,054)	(131,488)
—	—	240,201	206,497	446,698
61,153	61,153	423,785	(338,777)	85,008
—	—	124,984	154,286	279,270
—	—	253,477	198,028	451,505
—	—	47,002	(63,847)	(16,845)
10,587	10,587	129,562	(71,037)	58,525
—	—	8,093	109	8,202
—	—	528,777	102,483	631,260
7,268	7,268	55,915	(35,845)	20,070
—	—	33,421	52,976	86,397
—	—	126,510	56,305	182,815
686	686	5,275	(3,250)	2,025
200	200	4,120	(24,487)	(20,367)
—	—	2,483,498	872,338	3,355,836
—	—	299,412	11,365	310,777
—	—	70,809	85,691	156,500
—	—	175,496	162,848	338,344
—	—	—	—	—
—	—	245,389	7,119	252,508
—	—	385,633	24,096	409,729
—	—	27,316	(71,603)	(44,287)
546,417	546,417	1,330,870	(1,581,682)	(250,812)
—	—	332,832	15,357	348,189
1,243	1,243	21,212	19,256	40,468
—	—	873,360	579,449	1,452,809
339	339	4,120	(1,446)	2,674
19,576	19,576	150,316	(129,894)	20,422
7,631	7,631	76,303	(64,994)	11,309
2,549	2,549	3,205	(15,074)	(11,869)
11,655	11,655	294,070	(55,011)	239,059
1,742	1,742	13,405	(8,259)	5,146
962	962	24,569	(73,980)	(49,411)
610	610	4,693	(2,892)	1,801
23,802	23,802	230,892	(120,278)	110,614
4,624	4,624	5,189	(17,780)	(12,591)
2,082	2,082	7,783	(17,101)	(9,318)
28,427	28,427	225,703	(211,539)	14,164
143,948	143,948	890,757	(611,141)	279,616
1,019	1,019	32,116	(35,427)	(3,311)
624	624	45,629	2,773	48,402
433,598	433,598	522,063	(1,116,979)	(594,916)
25,601,240	25,601,240	650,429,619	(87,788,305)	562,641,314
—	—	112,178,448	87,788,305	199,966,753
25,601,240	25,601,240	762,608,067	—	762,608,067

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

(1) Plan Description

The State of Alaska Public Employees' Retirement System (the System) Defined Benefit Pension Plan (the Plan) is a cost-sharing multiple-employer defined benefit pension plan that provides pension benefits to State and local government employees.

Benefit and contribution provisions are established by Chapter 35 of Alaska Statute Title 39, and may be amended only by the state legislature. The 24th Alaska State Legislature enacted into law Senate Bill 141, which closed the Plan to new members effective July 1, 2006.

There are three tiers within the Plan:

- Tier 1 employee: Entered the System between January 1, 1961 and June 30, 1986 – 5 years of credited service.
- Tier 2 employee: Entered the System between July 1, 1986 and June 30, 1996 – 5 years of credited service.
- Tier 3 employee: Entered the System between July 1, 1996 and June 30, 2006 – 5 years of credited service for the pension plan.

Members hired prior to July 1, 1986 with five or more paid-up years of credited service are entitled to monthly pension benefits beginning at normal retirement age, 55, or early retirement age, 50. For members first hired after June 30, 1986, the normal and early retirement ages are 60 and 55, respectively. Members with 30 or more years of credited service (20 years for peace officers and firefighters) may retire at any age and receive a normal benefit.

The normal monthly pension benefit is based on years of service and average monthly compensation. For members hired prior to July 1, 1996, and all peace officers and firefighters, the average monthly compensation is based upon the members' three highest, consecutive years' salaries. For all other members hired after June 30, 1996, average monthly compensation is based upon the members' five highest, consecutive years' salaries.

The benefit related to all years of service prior to July 1, 1986 and for years of service through a total of 10 years for general members is equal to 2% of the member's average monthly compensation for each year of service. The benefit for each year over 10 years of service subsequent to June 30, 1986 is equal to 2.25% of the member's average monthly compensation for the second 10 years and 2.5% for all remaining years of service. For peace officers and firefighters, the benefit for years of service through a total of 10 years is equal to 2% of the member's average monthly compensation and 2.5% for all remaining years of service.

Minimum benefits for members eligible for retirement are \$25 per month for each year of credited service.

Married members must receive their benefits in the form of a joint and survivor annuity unless their spouse consents to another form of benefit or another person is eligible for benefits under a qualified domestic relations order.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

The Plan has two types of postretirement pension adjustments (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The automatic PRPA increase is paid beginning July 1 of each year. The discretionary PRPA may be granted to eligible recipients by the Plan's Administrator if the funding ratio of the Plan meets or exceeds 105%. If both an automatic and discretionary PRPA are granted, and a retiree is eligible for both adjustments, the one that provides the retiree the greater increase will be paid.

(2) Basis of Presentation

The schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of the Plan, its participating employers, or the State of Alaska (State) as a nonemployer entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan, its participating employers, or the State. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the Plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense (benefit). The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of pension amounts by employer and nonemployer are based on the ratio of the present value of projected future contributions for each employer to the total present value of projected future contributions for the Plan for the fiscal years 2022 to 2039. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of pension amounts by employer and nonemployer may result in immaterial differences.

(4) Contributions

Employer contributions are actuarially determined and adopted by the Alaska Retirement Management Board (Board). As set by Alaska Statute 14.25.070(a), employer contributions were 15.72% of annual payroll for the fiscal year 2020.

Alaska Statute 39.35.280 requires the State, as a nonemployer contributing entity, to contribute each July 1, or as soon after July 1 for the ensuing fiscal year, an amount that when combined with the total employer contributions is sufficient to pay the Plan's past service liability at the actuarially determined contribution rate adopted by the Board for that fiscal year.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

(5) Collective Net Pension Liability

(a) Components of Collective Net Pension Liability

The components of the collective net pension liability of the Plan as of June 30, 2020 are as follows:

Total pension liability	\$ 15,370,337,000
Plan fiduciary net position	<u>(9,469,161,000)</u>
Net pension liability	<u>\$ 5,901,176,000</u>

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions:

Inflation	2.50% per year
Salary increases	For peace officer/firefighter, increases range from 7.75% to 2.75% based on service. For all others, increases range from 6.75% to 2.75% based on service.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013–2017 actual mortality experience. Pre-commencement mortality rates were based on 100% of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of male and 96% of female rates of the RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Deaths are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for all others.

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from DB Pension Plan assets.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

(b) Long-Term Expected Rate of Return

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return, excluding the inflation component of 2.50%, for each major asset class included in the Plan's target asset allocation is summarized in the following table:

Asset class	Long-term expected real rate of return
Domestic equity	6.24 %
Global equity (non-U.S.)	6.67
Aggregate bonds	(0.16)
Opportunistic	3.01
Real assets	3.82
Private equity	10.00
Cash equivalents	(1.09)

(c) Discount rate

The discount rate used to measure the total pension liability was 7.38%. The projection of cash flows used to determine the discount rate assumed that employer and nonemployer contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(d) Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the Plan as of June 30, 2020 calculated using the discount rate of 7.38%, as well as what the Plan's collective net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% decrease (6.38%)	Current discount rate (7.38%)	1% increase (8.38%)
\$ 7,672,776,000	5,901,176,000	4,415,297,000

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer-specific amounts) for the year ended June 30, 2020:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Change in assumptions	2019	1.5 years	\$ 167,596,667	—	167,596,667	—
Difference between expected and actual experience	2020	1.3 years	—	81,120,000	62,400,000	18,720,000
Difference between projected and actual investment earnings on pension plan investments						
	2016	5 years	145,037,600	—	145,037,600	—
	2017	5 years	(160,438,000)	—	(80,219,000)	(80,219,000)
	2018	5 years	(14,434,800)	—	(4,811,600)	(9,623,200)
	2019	5 years	108,324,000	—	27,081,000	81,243,000
	2020	5 years	—	310,972,000	62,194,400	248,777,600
			<u>78,488,800</u>	<u>310,972,000</u>	<u>149,282,400</u>	<u>240,178,400</u>
Total deferred outflows of resources			<u>\$ 246,085,467</u>	<u>392,092,000</u>	<u>379,279,067</u>	<u>258,898,400</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2019	1.7 years	\$ 81,040,000	—	81,040,000	—
Total deferred inflows of resources			<u>\$ 81,040,000</u>	<u>—</u>	<u>81,040,000</u>	<u>—</u>

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of Pension Amounts by Employer and Nonemployer

June 30, 2020

Amounts reported as deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to pensions will be recognized in pension expense, as follows:

Year ending June 30:	
2021	\$ 22,964,800
2022	84,463,800
2023	89,275,400
2024	<u>62,194,400</u>
Total	<u>\$ 258,898,400</u>

(7) Collective Pension Expense

The components of the collective pension expense (excluding employer specific amounts) for the year ending June 30, 2020 are as follows:

Service cost	\$ 141,556,000
Interest on total pension liability	1,079,549,000
Member contributions	(74,514,000)
Administrative expense	7,017,000
Expected investment return net of investment expenses	(689,091,000)
Other	(148,000)
Recognition (amortization) of deferred outflows/inflows of resources:	
Change in assumptions	167,596,667
Difference between expected and actual experience	(18,640,000)
Difference between projected and actual investment earnings on pension plan investments	<u>149,282,400</u>
Total pension expense	<u>\$ 762,608,067</u>

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2020

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 2,029,000	0.27608 %
Annette Island School District	103	920,000	0.12515
Bering Strait School District	104	5,493,000	0.74726
Chatham School District	105	463,000	0.06299
Alaska Municipal League	106	72,000	0.00979
City of Valdez	107	6,752,000	0.91853
Juneau Borough School District	108	9,156,000	1.24556
Matanuska-Susitna Borough	109	16,282,000	2.21497
Matanuska-Susitna Borough School District	110	20,939,000	2.84850
Anchorage School District	111	63,204,000	8.59814
Copper River School District	112	875,000	0.11903
University of Alaska	113	77,215,000	10.50417
City of Kenai	115	5,120,000	0.69651
Fairbanks North Star Borough	116	17,505,000	2.38134
Fairbanks North Star Borough School District	117	24,540,000	3.33837
Denali Borough School District	118	815,000	0.11087
City And Borough of Sitka	120	7,433,000	1.01117
Chugach School District	121	547,000	0.07441
Ketchikan Gateway Borough	122	3,675,000	0.49994
City of Soldotna	123	3,065,000	0.41696
Iditarod Area School District	124	1,052,000	0.14311
Kuspuk School District	125	1,291,000	0.17562
City And Borough of Juneau	126	26,129,000	3.55454
City of Kodiak	128	5,407,000	0.73556
City of Fairbanks	129	5,798,000	0.78875
City of Wasilla	131	5,529,000	0.75215
Sitka Borough School District	133	1,889,000	0.25698
City of Palmer	134	2,955,000	0.40199
City And Borough of Wrangell	135	2,340,000	0.31833
City of Bethel	136	4,329,000	0.58891
Valdez City School District	137	1,550,000	0.21086
Hoonah City School District	138	376,000	0.05115
City of Nome	139	2,198,000	0.29901
City of Kotzebue	140	2,912,000	0.39614
Galena City School District	141	2,626,000	0.35724
City of Petersburg	143	3,220,000	0.43804
Bristol Bay Borough	144	1,761,000	0.23956
North Slope Borough	145	51,497,000	7.00555
Wrangell Public School District	146	638,000	0.08679
City of Cordova	148	2,089,000	0.28418
Nome City School District	149	824,000	0.11210
City of King Cove	151	729,000	0.09917
Alaska Housing Finance Corporation	152	13,021,000	1.77135
Lower Yukon School District	153	5,682,000	0.77297
Northwest Arctic Borough School District	154	5,222,000	0.71039
Southeast Island School District	155	823,000	0.11196
Pribilof School District	156	267,000	0.03632
Lower Kuskokwim School District	157	13,263,000	1.80427

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2020

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Kodiak Island Borough School District	158	\$ 4,472,000	0.60836 %
Yukon Flats School District	159	838,000	0.11400
Yukon / Koyukuk School District	160	1,651,000	0.22460
North Slope Borough School District	161	8,528,000	1.16013
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	-	—
Lake And Peninsula Borough School District	164	1,299,000	0.17671
Sitka Community Hospital	165	-	—
Tanana School District	166	124,000	0.01687
Southeast Regional Resource Center	167	1,143,000	0.15549
Hydaburg City School District	168	363,000	0.04938
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	1,015,000	0.13808
City of Barrow	171	1,148,000	0.15617
City of Saint Paul	172	1,046,000	0.14230
Municipality of Anchorage	173	146,943,000	19.98982
Kodiak Island Borough	174	1,816,000	0.24704
Nome Joint Utility System	175	692,000	0.09414
City of Sand Point	176	861,000	0.11713
Ketchikan Gateway Borough School District	177	4,252,000	0.57843
City of Dillingham	178	1,926,000	0.26201
City of Unalaska	179	7,988,000	1.08667
Kenai Peninsula Borough	180	13,071,000	1.77815
City of Ketchikan	181	6,218,000	0.84588
City of Seward	182	3,127,000	0.42539
City of Fort Yukon	183	429,000	0.05836
Bristol Bay Borough School District	184	316,000	0.04299
Cordova City School District	185	640,000	0.08706
City of Craig	186	1,108,000	0.15073
Petersburg Medical Center	187	4,517,000	0.61448
Haines Borough	189	1,750,000	0.23807
Kenai Peninsula Borough School District	190	11,306,000	1.53805
City of North Pole	191	1,998,000	0.27180
City of Galena	192	619,000	0.08421
City of Nenana	193	—	—
Yupiiit School District	195	1,174,000	0.15971
Nenana City School District	196	1,090,000	0.14828
City of Saxman	198	55,000	0.00748
City of Hoonah	199	655,000	0.08910
City of Pelican	200	65,000	0.00884
City of Whittier	202	1,013,000	0.13781
Anchorage Community Development Authority	203	1,400,000	0.19045
Craig City School District	204	668,000	0.09087
Dillingham City School District	205	571,000	0.07768
City of Thorne Bay	206	329,000	0.04476
City of Akutan	208	625,000	0.08502
Unalaska City School District	209	654,000	0.08897
Kashunamiut School District	211	986,000	0.13413

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2020

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Homer	215	\$ 4,033,000	0.54864 %
Special Education Service Agency	218	166,000	0.02258
Bartlett Regional Hospital	219	23,671,000	3.22015
Northwest Arctic Borough	220	1,396,000	0.18991
Saint Mary's School District	221	886,000	0.12053
City of Selawik	222	—	—
Bristol Bay Regional Housing Authority	223	857,000	0.11658
Copper River Basin Regional Housing Authority	224	351,000	0.04775
Skagway City School District	225	206,000	0.02802
City of Klawock	227	530,000	0.07210
Petersburg City School District	228	723,000	0.09836
Aleutians East Borough	230	614,000	0.08353
City of Kivalina	231	—	—
City of Huslia	235	115,000	0.01564
City of Kaltag	237	51,000	0.00694
Haines Borough School District	240	604,000	0.08217
City of Noorvik	241	—	—
City of Elim	242	—	—
City of Atka	243	43,000	0.00585
Aleutians East Borough School District	244	651,000	0.08856
Delta/Greely School District	246	1,146,000	0.15590
Lake And Peninsula Borough	247	339,000	0.04612
City And Borough of Yakutat	248	687,000	0.09346
City of Unalakleet	249	126,000	0.01714
Klawock City School District	251	350,000	0.04761
City of Mekoryuk	254	—	—
Alaska Gateway School District	255	1,436,000	0.19535
City of Saint George	256	—	—
Pelican City School District	257	89,000	0.01211
Denali Borough	258	345,000	0.04693
City of Allakaket	259	—	—
City of Kachemak	260	8,000	0.00109
Cook Inlet Housing Authority	262	6,734,000	0.91608
Interior Regional Housing Authority	263	809,000	0.11005
Yakutat School District	264	193,000	0.02626
Take City School District	265	475,000	0.06462
City of Quinhagak	266	—	—
Aleutian Housing Authority	267	666,000	0.09060
Bering Straits Regional Housing Authority	270	1,046,000	0.14230
City of Egegik	271	75,000	0.01020
Ilisagvik College	275	3,606,000	0.49055
North Pacific Rim Housing Authority	276	902,000	0.12271
Saxman Seaport	278	57,000	0.00775
Tlingit-Haida Regional Housing Authority	279	2,365,000	0.32173
City of Toksook Bay	280	12,000	0.00163
Baranof Island Housing Authority	281	407,000	0.05537
City of Delta Junction	282	206,000	0.02802
City of Anderson	283	8,000	0.00109

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2020

<u>Employer</u>	<u>Employer number</u>	<u>Present value of projected future State contributions</u>	<u>Employer proportionate share</u>
Inter-Island Ferry Authority	284	\$ 800,000	0.10883 %
City of Hooper Bay	285	—	—
City of Seldovia	286	67,000	0.00911
City of Koyuk	287	—	—
Northwest Inupiat Housing Authority	288	625,000	0.08502
City of Upper Kalskag	290	17,000	0.00231
City of Shaktoolik	291	21,000	0.00286
Tagiugmiullu Nunamiullu Housing Authority	293	613,000	0.08339
Municipality of Skagway	296	2,416,000	0.32867
City of Nulato	297	—	—
City of Aniak	298	124,000	0.01687
Alaska Gasline Development Corporation	299	1,416,000	0.19263
		<u>\$ 735,089,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

Employer	Employer number	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
Southwest Region School District	102	\$ 2,396,012	309,634
Annette Island School District	103	1,086,412	140,397
Bering Strait School District	104	6,486,587	838,261
Chatham School District	105	546,749	70,656
Alaska Municipal League	106	85,024	10,988
City of Valdez	107	7,973,318	1,030,391
Juneau Borough School District	108	10,812,160	1,397,254
Matanuska-Susitna Borough	109	19,227,128	2,484,719
Matanuska-Susitna Borough School District	110	24,726,498	3,195,402
Anchorage School District	111	74,636,495	9,645,263
Copper River School District	112	1,033,272	133,530
University of Alaska	113	91,181,840	11,783,415
City of Kenai	115	6,046,118	781,339
Fairbanks North Star Borough	116	20,671,348	2,671,355
Fairbanks North Star Borough School District	117	28,978,856	3,744,933
Denali Borough School District	118	962,419	124,373
City And Borough of Sitka	120	8,777,499	1,134,315
Chugach School District	121	645,943	83,475
Ketchikan Gateway Borough	122	4,339,743	560,824
City of Soldotna	123	3,619,405	467,735
Iditarod Area School District	124	1,242,288	160,541
Kuspuk School District	125	1,524,519	197,013
City And Borough of Juneau	126	30,855,278	3,987,423
City of Kodiak	128	6,385,031	825,137
City of Fairbanks	129	6,846,757	884,805
City of Wasilla	131	6,529,099	843,754
Sitka Borough School District	133	2,230,687	288,271
City of Palmer	134	3,489,508	450,949
City And Borough of Wrangell	135	2,763,265	357,096
City of Bethel	136	5,112,040	660,628
Valdez City School District	137	1,830,368	236,538
Hoonah City School District	138	444,012	57,380
City of Nome	139	2,595,580	335,426
City of Kotzebue	140	3,438,730	444,387
Galena City School District	141	3,100,997	400,741
City of Petersburg	143	3,802,442	491,389
Bristol Bay Borough	144	2,079,534	268,738
North Slope Borough	145	60,811,904	7,858,713
Wrangell Public School District	146	753,403	97,362
City of Cordova	148	2,466,863	318,792
Nome City School District	149	973,047	125,747

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

Employer	Employer number	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
City of King Cove	151	\$ 860,863	111,249
Alaska Housing Finance Corporation	152	15,376,271	1,987,073
Lower Yukon School District	153	6,709,774	867,103
Northwest Arctic Borough School District	154	6,166,568	796,905
Southeast Island School District	155	971,866	125,594
Pribilof School District	156	315,296	40,746
Lower Kuskokwim School District	157	15,662,044	2,024,004
Kodiak Island Borough School District	158	5,280,906	682,451
Yukon Flats School District	159	989,580	127,883
Yukon / Koyukuk School District	160	1,949,637	251,951
North Slope Borough School District	161	10,070,566	1,301,418
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	—	—
Lake And Peninsula Borough School District	164	1,533,966	198,234
Sitka Community Hospital	165	—	—
Tanana School District	166	146,429	18,923
Southeast Regional Resource Center	167	1,349,749	174,428
Hydaburg City School District	168	428,660	55,396
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	1,198,596	154,894
City of Barrow	171	1,355,653	175,191
City of Saint Paul	172	1,235,203	159,625
Municipality of Anchorage	173	173,522,412	22,424,275
Kodiak Island Borough	174	2,144,483	277,131
Nome Joint Utility System	175	817,171	105,603
City of Sand Point	176	1,016,740	131,393
Ketchikan Gateway Borough School District	177	5,021,112	648,878
City of Dillingham	178	2,274,380	293,918
City of Unalaska	179	9,432,889	1,219,011
Kenai Peninsula Borough	180	15,435,315	1,994,703
City of Ketchikan	181	7,342,727	948,900
City of Seward	182	3,692,619	477,197
City of Fort Yukon	183	506,599	65,468
Bristol Bay Borough School District	184	373,159	48,223
Cordova City School District	185	755,765	97,667
City of Craig	186	1,308,418	169,087
Petersburg Medical Center	187	5,334,046	689,318
Haines Borough	189	2,066,544	267,059
Kenai Peninsula Borough School District	190	13,351,057	1,725,355

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

Employer	Employer number	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
City of North Pole	191	\$ 2,359,403	304,905
City of Galena	192	730,966	94,463
City of Nenana	193	—	—
Yupit School District	195	1,386,356	179,159
Nenana City School District	196	1,287,162	166,340
City of Saxman	198	64,949	8,393
City of Hoonah	199	773,478	99,956
City of Pelican	200	76,757	9,919
City of Whittier	202	1,196,234	154,589
Anchorage Community Development Authority	203	1,653,235	213,647
Craig City School District	204	788,829	101,940
Dillingham City School District	205	674,284	87,138
City of Thorne Bay	206	388,510	50,207
City of Akutan	208	738,052	95,378
Unalaska City School District	209	772,297	99,804
Kashunamiut School District	211	1,164,350	150,469
City of Homer	215	4,762,499	615,457
Special Education Service Agency	218	196,026	25,332
Bartlett Regional Hospital	219	27,952,669	3,612,319
Northwest Arctic Borough	220	1,648,512	213,037
Saint Mary's School District	221	1,046,262	135,208
City of Selawik	222	—	—
Bristol Bay Regional Housing Authority	223	1,012,016	130,783
Copper River Basin Regional Housing Authority	224	414,490	53,564
Skagway City School District	225	243,262	31,437
City of Klawock	227	625,868	80,881
Petersburg City School District	228	853,778	110,334
Aleutians East Borough	230	725,062	93,700
City of Kivalina	231	—	—
City of Huslia	235	135,801	17,550
City of Kaltag	237	60,225	7,783
Haines Borough School District	240	713,253	92,174
City of Noorvik	241	—	—
City of Elim	242	—	—
City of Atka	243	50,778	6,562
Aleutians East Borough School District	244	768,754	99,346
Delta/Greely School District	246	1,353,291	174,886
Lake And Peninsula Borough	247	400,319	51,733
City And Borough of Yakutat	248	811,266	104,840
City of Unalakleet	249	148,791	19,228
Klawock City School District	251	413,309	53,412
City of Mekoryuk	254	—	—

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

Employer	Employer number	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
Alaska Gateway School District	255	\$ 1,695,747	219,141
City of Saint George	256	—	—
Pelican City School District	257	105,099	13,582
Denali Borough	258	407,404	52,649
City of Allakaket	259	—	—
City of Kachemak	260	9,447	1,221
Cook Inlet Housing Authority	262	7,952,063	1,027,644
Interior Regional Housing Authority	263	955,334	123,458
Yakutat School District	264	227,910	29,453
Kake City School District	265	560,919	72,487
City of Quinhagak	266	—	—
Aleutian Housing Authority	267	786,468	101,635
Bering Straits Regional Housing Authority	270	1,235,203	159,625
City of Egegik	271	88,566	11,445
Ilisagvik College	275	4,258,262	550,295
North Pacific Rim Housing Authority	276	1,065,156	137,650
Saxman Seaport	278	67,310	8,698
Tlingit-Haida Regional Housing Authority	279	2,792,787	360,911
City of Toksook Bay	280	14,171	1,831
Baranof Island Housing Authority	281	480,619	62,110
City of Delta Junction	282	243,262	31,437
City of Anderson	283	9,447	1,221
Inter-Island Ferry Authority	284	944,706	122,084
City of Hooper Bay	285	—	—
City of Seldovia	286	79,119	10,225
City of Koyuk	287	—	—
Northwest Inupiat Housing Authority	288	738,052	95,378
City of Upper Kalskag	290	20,075	2,594
City of Shaktoolik	291	24,799	3,205
Tagiugmiullu Nunamiullu Housing Authority	293	723,881	93,547
Municipality of Skagway	296	2,853,012	368,694
City of Nulato	297	—	—
City of Aniak	298	146,429	18,923
Alaska Gasline Development Corporation	299	1,672,130	216,089
Total for all employers		<u>\$ 868,053,711</u>	<u>112,178,448</u>

See accompanying independent auditors' report

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

<u>Employer/nonemployer</u>	<u>Employer number</u>	<u>Actual contributions</u>
Employer:		
State of Alaska	101	\$ 214,163,033
Southwest Region School District	102	366,623
Annette Island School District	103	104,056
Bering Strait School District	104	882,907
Chatham School District	105	51,336
Alaska Municipal League	106	18,445
City of Valdez	107	1,126,216
Juneau Borough School District	108	1,597,645
Matanuska-Susitna Borough	109	2,999,225
Matanuska-Susitna Borough School District	110	3,411,942
Anchorage School District	111	10,409,416
Copper River School District	112	137,246
University of Alaska	113	15,475,706
City of Kenai	115	948,765
Fairbanks North Star Borough	116	3,008,268
Fairbanks North Star Borough School District	117	4,003,266
Denali Borough School District	118	92,644
City And Borough of Sitka	120	3,109,715
Chugach School District	121	48,930
Ketchikan Gateway Borough	122	718,695
City of Soldotna	123	557,512
Iditarod Area School District	124	100,732
Kuspuk School District	125	152,015
City And Borough of Juneau	126	4,872,727
City of Kodiak	128	941,371
City of Fairbanks	129	1,045,457
City of Wasilla	131	966,339
Sitka Borough School District	133	278,050
City of Palmer	134	474,717
City And Borough of Wrangell	135	510,360
City of Bethel	136	770,719
Valdez City School District	137	216,727
Hoonah City School District	138	56,666
City of Nome	139	382,442
City of Kotzebue	140	490,208
Galena City School District	141	467,186
City of Petersburg	143	543,115
Bristol Bay Borough	144	365,988
North Slope Borough	145	9,610,714
Wrangell Public School District	146	80,131
City of Cordova	148	396,461
Nome City School District	149	227,074
City of King Cove	151	132,188
Alaska Housing Finance Corporation	152	2,572,143
Lower Yukon School District	153	891,318

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

Employer/nonemployer	Employer number	Actual contributions
Northwest Arctic Borough School District	154	\$ 944,735
Southeast Island School District	155	72,744
Pribilof School District	156	62,576
Lower Kuskokwim School District	157	2,303,019
Kodiak Island Borough School District	158	747,303
Yukon Flats School District	159	101,131
Yukon / Koyukuk School District	160	268,591
North Slope Borough School District	161	1,412,962
Aleutian Region School District	162	—
Cordova Community Medical Center	163	840,022
Lake And Peninsula Borough School District	164	238,968
Sitka Community Hospital	165	87,424
Tanana School District	166	9,370
Southeast Regional Resource Center	167	194,565
Hydaburg City School District	168	42,914
City of Tanana	169	(2,122)
North Pacific Fishery Management Council	170	202,592
City of Barrow	171	179,583
City of Saint Paul	172	183,112
Municipality of Anchorage	173	27,767,769
Kodiak Island Borough	174	352,818
Nome Joint Utility System	175	148,687
City of Sand Point	176	124,010
Ketchikan Gateway Borough School District	177	685,411
City of Dillingham	178	313,063
City of Unalaska	179	1,366,374
Kenai Peninsula Borough	180	2,416,171
City of Ketchikan	181	1,416,283
City of Seward	182	535,473
City of Fort Yukon	183	27,351
Bristol Bay Borough School District	184	38,344
Cordova City School District	185	103,344
City of Craig	186	186,000
Petersburg Medical Center	187	843,683
Haines Borough	189	251,421
Kenai Peninsula Borough School District	190	2,062,053
City of North Pole	191	326,436
City of Galena	192	109,333
City of Nenana	193	101,459
Yupit School District	195	198,922
Nenana City School District	196	173,497
City of Saxman	198	21,793
City of Hoonah	199	112,956
City of Pelican	200	18,306
City of Whittier	202	160,458

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

<u>Employer/nonemployer</u>	<u>Employer number</u>	<u>Actual contributions</u>
Anchorage Community Development Authority	203	\$ 194,195
Craig City School District	204	82,967
Dillingham City School District	205	143,980
City of Thorne Bay	206	48,841
City of Akutan	208	101,534
Unalaska City School District	209	124,600
Kashunamiut School District	211	201,287
City of Homer	215	810,372
Special Education Service Agency	218	23,553
Bartlett Regional Hospital	219	4,374,077
Northwest Arctic Borough	220	315,827
Saint Mary's School District	221	205,253
City of Selawik	222	—
Bristol Bay Regional Housing Authority	223	165,767
Copper River Basin Regional Housing Authority	224	78,133
Skagway City School District	225	45,021
City of Klawock	227	80,698
Petersburg City School District	228	111,943
Aleutians East Borough	230	145,456
City of Kivalina	231	—
City of Huslia	235	20,347
City of Kaltag	237	4,418
Haines Borough School District	240	92,742
City of Noorvik	241	—
City of Elim	242	26,196
City of Atka	243	4,277
Aleutians East Borough School District	244	111,464
Delta/Greely School District	246	208,908
Lake And Peninsula Borough	247	48,142
City And Borough of Yakutat	248	126,086
City of Unalakleet	249	54,975
Klawock City School District	251	64,620
City of Mekoryuk	254	6,623
Alaska Gateway School District	255	195,011
City of Saint George	256	—
Pelican City School District	257	8,506
Denali Borough	258	49,535
City of Allakaket	259	—
City of Kachemak	260	3,260
Cook Inlet Housing Authority	262	1,234,546
Interior Regional Housing Authority	263	113,353
Yakutat School District	264	34,141
Kake City School District	265	71,081
City of Quinhagak	266	—
Aleutian Housing Authority	267	109,812

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

Employer/nonemployer	Employer number	Actual contributions
Bering Straits Regional Housing Authority	270	\$ 193,116
City of Egegik	271	11,741
Ilisagvik College	275	634,561
North Pacific Rim Housing Authority	276	175,958
Saxman Seaport	278	7,942
Tlingit-Haida Regional Housing Authority	279	368,566
City of Toksook Bay	280	2,653
Baranof Island Housing Authority	281	84,837
City of Delta Junction	282	34,281
City of Anderson	283	(1,061)
Inter-Island Ferry Authority	284	127,555
City of Hooper Bay	285	—
City of Seldovia	286	8,006
City of Koyuk	287	—
Northwest Inupiat Housing Authority	288	123,468
City of Upper Kalskag	290	4,354
City of Shaktoolik	291	1,027
Tagiugmiullu Nunamiullu Housing Authority	293	154,698
Municipality of Skagway	296	453,088
City of Nulato	297	13,671
City of Aniak	298	15,871
Alaska Gasline Development Corporation	299	244,921
Total employer contributions		<u>350,028,143</u>
Nonemployer:		
State of Alaska	999	<u>79,486,513</u>
Total for all entities		<u>\$ 429,514,656</u>

See accompanying independent auditors' report.