



**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

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

June 30, 2020

(With Independent Auditors' Report Thereon)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

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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 Alaska Retiree Healthcare Trust (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 OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB 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 OPEB 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 OPEB 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 OPEB 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 OPEB 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 OPEB 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 OPEB 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 the net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB 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 Alaska Retiree Healthcare Trust, 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 OPEB 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 Alaska Retiree Healthcare Trust 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  
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Present value of projected future contributions</u>	<u>Allocation percentage</u>
Employer:			
State of Alaska	101	\$ 1,279,716,000	49.60947 %
Southwest Region School District	102	2,530,000	0.09808
Annette Island School District	103	1,145,000	0.04439
Bering Strait School District	104	6,850,000	0.26555
Chatham School District	105	580,000	0.02248
Alaska Municipal League	106	89,000	0.00345
City of Valdez	107	8,422,000	0.32649
Juneau Borough School District	108	11,420,000	0.44271
Matanuska-Susitna Borough	109	20,306,000	0.78718
Matanuska-Susitna Borough School District	110	26,106,000	1.01203
Anchorage School District	111	78,813,000	3.05527
Copper River School District	112	1,087,000	0.04214
University of Alaska	113	96,283,000	3.73251
City of Kenai	115	6,384,000	0.24748
Fairbanks North Star Borough	116	21,828,000	0.84619
Fairbanks North Star Borough School District	117	30,601,000	1.18628
Denali Borough School District	118	1,019,000	0.03950
City And Borough of Sitka	120	9,271,000	0.35940
Chugach School District	121	684,000	0.02652
Ketchikan Gateway Borough	122	4,579,000	0.17751
City of Soldotna	123	3,820,000	0.14809
Iditarod Area School District	124	1,314,000	0.05094
Kuspuk School District	125	1,607,000	0.06230
City And Borough of Juneau	126	32,576,000	1.26284
City of Kodiak	128	6,742,000	0.26136
City of Fairbanks	129	7,228,000	0.28020
City of Wasilla	131	6,893,000	0.26721
Sitka Borough School District	133	2,355,000	0.09129
City of Palmer	134	3,683,000	0.14278
City And Borough of Wrangell	135	2,918,000	0.11312
City of Bethel	136	5,398,000	0.20926
Valdez City School District	137	1,936,000	0.07505
Hoonah City School District	138	466,000	0.01806
City of Nome	139	2,741,000	0.10626
City of Kotzebue	140	3,635,000	0.14091
Galena City School District	141	3,275,000	0.12696
City of Petersburg	143	4,015,000	0.15565
Bristol Bay Borough	144	2,197,000	0.08517
North Slope Borough	145	64,211,000	2.48921
Wrangell Public School District	146	795,000	0.03082
City of Cordova	148	2,603,000	0.10091
Nome City School District	149	1,026,000	0.03977
City of King Cove	151	911,000	0.03532
Alaska Housing Finance Corporation	152	16,241,000	0.62960
Lower Yukon School District	153	7,087,000	0.27474
Northwest Arctic Borough School District	154	6,511,000	0.25241
Southeast Island School District	155	1,024,000	0.03970
Pribilof School District	156	334,000	0.01295
Lower Kuskokwim School District	157	16,538,000	0.64111
Kodiak Island Borough School District	158	5,579,000	0.21628
Yukon Flats School District	159	1,045,000	0.04051

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Yukon / Koyukuk School District	160	\$ 2,058,000	0.07978 %
North Slope Borough School District	161	10,631,000	0.41212
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	—	0.10893
Lake And Peninsula Borough School District	164	1,621,000	0.06284
Sitka Community Hospital	165	—	—
Tanana School District	166	155,000	0.00601
Southeast Regional Resource Center	167	1,424,000	0.05520
Hydaburg City School District	168	455,000	0.01764
City of Tanana	169	—	0.00029
North Pacific Fishery Management Council	170	1,265,000	0.04904
City of Barrow	171	1,435,000	0.05563
City of Saint Paul	172	1,304,000	0.05055
Municipality of Anchorage	173	183,232,000	7.10318
Kodiak Island Borough	174	2,270,000	0.08800
Nome Joint Utility System	175	863,000	0.03346
City of Sand Point	176	1,073,000	0.04160
Ketchikan Gateway Borough School District	177	5,300,000	0.20546
City of Dillingham	178	2,403,000	0.09315
City of Unalaska	179	9,962,000	0.38619
Kenai Peninsula Borough	180	16,300,000	0.63189
City of Ketchikan	181	7,752,000	0.30051
City of Seward	182	3,899,000	0.15115
City of Fort Yukon	183	534,000	0.02070
Bristol Bay Borough School District	184	399,000	0.01547
Cordova City School District	185	796,000	0.03086
City of Craig	186	1,384,000	0.05365
Petersburg Medical Center	187	5,633,000	0.21837
Haines Borough	189	2,184,000	0.08467
Kenai Peninsula Borough School District	190	14,098,000	0.54652
City of North Pole	191	2,490,000	0.09653
City of Galena	192	769,000	0.02981
Yupit School District	195	1,462,000	0.05668
Nenana City School District	196	1,359,000	0.05268
City of Saxman	198	70,000	0.00271
City of Hoonah	199	818,000	0.03171
City of Pelican	200	80,000	0.00310
City of Whittier	202	1,264,000	0.04900
Anchorage Community Development Authority	203	1,741,000	0.06749
Craig City School District	204	832,000	0.03225
Dillingham City School District	205	716,000	0.02776
City of Thorne Bay	206	413,000	0.01601
City of Akutan	208	781,000	0.03028
Unalaska City School District	209	814,000	0.03156
Kashunamiut School District	211	1,232,000	0.04776
City of Homer	215	5,033,000	0.19511
Special Education Service Agency	218	206,000	0.00799
Bartlett Regional Hospital	219	29,516,000	1.14422
Northwest Arctic Borough	220	1,739,000	0.06741
Saint Mary's School District	221	1,103,000	0.04276
Bristol Bay Regional Housing Authority	223	1,067,000	0.04136
Copper River Basin Regional Housing Authority	224	440,000	0.01706
Skagway City School District	225	257,000	0.00996
City of Klawock	227	664,000	0.02574

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Petersburg City School District	228	\$ 898,000	0.03481 %
Aleutians East Borough	230	767,000	0.02973
City of Huslia	235	146,000	0.00566
City of Kaltag	237	65,000	0.00252
Haines Borough School District	240	755,000	0.02927
City of Elim	242	—	0.00032
City of Atka	243	52,000	0.00202
Aleutians East Borough School District	244	813,000	0.03152
Delta/Greely School District	246	1,432,000	0.05551
Lake And Peninsula Borough	247	424,000	0.01644
City And Borough of Yakutat	248	854,000	0.03311
City of Unalakleet	249	159,000	0.00616
Klawock City School District	251	440,000	0.01706
Alaska Gateway School District	255	1,786,000	0.06924
Pelican City School District	257	112,000	0.00434
Denali Borough	258	428,000	0.01659
City of Kachemak	260	18,000	0.00070
Cook Inlet Housing Authority	262	8,399,000	0.32560
Interior Regional Housing Authority	263	1,014,000	0.03931
Yakutat School District	264	239,000	0.00927
Kake City School District	265	591,000	0.02291
Aleutian Housing Authority	267	828,000	0.03210
Bering Straits Regional Housing Authority	270	1,304,000	0.05055
City of Egegik	271	92,000	0.00357
Ilisagvik College	275	4,501,000	0.17449
North Pacific Rim Housing Authority	276	1,125,000	0.04361
Saxman Seaport	278	74,000	0.00287
Tlingit-Haida Regional Housing Authority	279	2,952,000	0.11444
City of Toksook Bay	280	21,000	0.00081
Baranof Island Housing Authority	281	513,000	0.01989
City of Delta Junction	282	256,000	0.00992
City of Anderson	283	8,000	0.00031
Inter-Island Ferry Authority	284	993,000	0.03849
City of Seldovia	286	83,000	0.00322
Northwest Inupiat Housing Authority	288	781,000	0.03028
City of Upper Kalskag	290	21,000	0.00081
City of Shaktoolik	291	26,000	0.00101
Tagiugmiullu Nunamiullu Housing Authority	293	764,000	0.02962
Municipality of Skagway	296	3,013,000	0.11680
City of Nulato	297	—	0.00426
City of Aniak	298	156,000	0.00605
Alaska Gasline Development Corporation	299	1,767,000	0.06850
Total present value of projected future employer contributions		2,196,383,000	85.25890
Nonemployer:			
State of Alaska	999	380,258,000	14.74110
Total for all entities		<u>\$ 2,576,641,000</u>	<u>100.00000 %</u>

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

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**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2020

Employer / nonemployer	Employer/ nonemployer number	Net OPEB asset	Deferred outflows of resources		
			Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employer:					
State of Alaska	101	\$ 224,660,761	90,139,888	—	90,139,888
Southwest Region School District	102	444,155	178,207	13,351	191,558
Annette Island School District	103	201,011	80,651	—	80,651
Bering Strait School District	104	1,202,553	482,496	23,728	506,224
Chatham School District	105	101,822	40,854	—	40,854
Alaska Municipal League	106	15,624	6,269	1,471	7,740
City of Valdez	107	1,478,526	593,224	69,963	663,187
Juneau Borough School District	108	2,004,840	804,395	66,958	871,353
Matanuska-Susitna Borough	109	3,564,823	1,430,302	147,053	1,577,355
Matanuska-Susitna Borough School District	110	4,583,043	1,838,839	98,081	1,936,920
Anchorage School District	111	13,836,030	5,551,384	258,031	5,809,415
Copper River School District	112	190,828	76,565	3,281	79,846
University of Alaska	113	16,902,979	6,781,925	863,788	7,645,713
City of Kenai	115	1,120,744	449,672	55,214	504,886
Fairbanks North Star Borough	116	3,832,018	1,537,508	149,758	1,687,266
Fairbanks North Star Borough School District	117	5,372,164	2,155,455	152,772	2,308,227
Denali Borough School District	118	178,891	71,776	—	71,776
City And Borough of Sitka	120	1,627,572	653,025	135,329	788,354
Chugach School District	121	120,080	48,179	886	49,065
Ketchikan Gateway Borough	122	803,867	322,533	35,858	358,391
City of Soldotna	123	670,621	269,071	35,247	304,318
Iditarod Area School District	124	230,679	92,555	879	93,434
Kuspuk School District	125	282,117	113,193	—	113,193
City And Borough of Juneau	126	5,718,885	2,294,569	261,239	2,555,808
City of Kodiak	128	1,183,593	474,889	54,612	529,501
City of Fairbanks	129	1,268,913	509,122	51,058	560,180
City of Wasilla	131	1,210,102	485,525	53,997	539,522
Sitka Borough School District	133	413,432	165,880	2,727	168,607
City of Palmer	134	646,570	259,421	23,265	282,686
City And Borough of Wrangell	135	512,270	205,536	30,526	236,062
City of Bethel	136	947,647	380,221	45,039	425,260
Valdez City School District	137	339,875	136,367	7,476	143,843
Hoonah City School District	138	81,809	32,824	743	33,567
City of Nome	139	481,197	193,069	16,152	209,221
City of Kotzebue	140	638,143	256,040	26,511	282,551
Galena City School District	141	574,943	230,683	22,520	253,203
City of Petersburg	143	704,854	282,806	16,914	299,720
Bristol Bay Borough	144	385,695	154,751	12,873	167,624
North Slope Borough	145	11,272,573	4,522,857	450,439	4,973,296
Wrangell Public School District	146	139,566	55,998	—	55,998
City of Cordova	148	456,970	183,349	14,855	198,204
Nome City School District	149	180,120	72,269	16,052	88,321
City of King Cove	151	159,931	64,168	7,358	71,526
Alaska Housing Finance Corporation	152	2,851,192	1,143,974	130,100	1,274,074
Lower Yukon School District	153	1,244,160	499,190	43,289	542,479
Northwest Arctic Borough School District	154	1,143,040	458,618	36,938	495,556
Southeast Island School District	155	179,768	72,128	—	72,128
Pribilof School District	156	58,635	23,526	5,573	29,099
Lower Kuskokwim School District	157	2,903,331	1,164,894	96,848	1,261,742
Kodiak Island Borough School District	158	979,422	392,970	24,080	417,050
Yukon Flats School District	159	183,455	73,607	—	73,607
Yukon / Koyukuk School District	160	361,293	144,960	5,499	150,459
North Slope Borough School District	161	1,866,327	748,820	22,021	770,841
Aleutian Region School District	162	—	—	—	—
Cordova Community Medical Center	163	493,299	197,925	96,626	294,551
Lake And Peninsula Borough School District	164	284,575	114,179	10,362	124,541
Sitka Community Hospital	165	—	—	—	—
Tanana School District	166	27,211	10,918	—	10,918
Southeast Regional Resource Center	167	249,991	100,303	8,140	108,443
Hydaburg City School District	168	79,878	32,049	2,278	34,327

Deferred inflows of resources				OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB benefit	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
					Total OPEB expense (benefit)	Total OPEB expense (benefit)
18,022,935	156,601,789	105,996	174,730,720	(144,574,838)	(1,604,877)	(146,179,715)
35,631	309,602	—	345,233	(285,825)	82,756	(203,069)
16,126	140,116	481	156,723	(129,355)	19,124	(110,231)
96,472	838,250	—	934,722	(773,873)	(26,229)	(800,102)
8,168	70,976	2,547	81,691	(65,525)	(6,267)	(71,792)
1,253	10,891	—	12,144	(10,055)	(25,301)	(35,356)
118,612	1,030,619	—	1,149,231	(951,468)	104,500	(846,968)
160,834	1,397,492	—	1,558,326	(1,290,165)	159,480	(1,130,685)
285,981	2,484,892	—	2,770,873	(2,294,053)	331,769	(1,962,284)
367,665	3,194,651	—	3,562,316	(2,949,303)	(166,300)	(3,115,603)
1,109,967	9,644,528	—	10,754,495	(8,903,832)	(245,561)	(9,149,393)
15,309	133,019	—	148,328	(122,803)	26,795	(96,008)
1,356,006	11,782,372	—	13,138,378	(10,877,491)	3,017,682	(7,859,809)
89,909	781,225	—	871,134	(721,227)	12,553	(708,674)
307,416	2,671,143	—	2,978,559	(2,466,000)	(4,176)	(2,470,176)
430,971	3,744,715	—	4,175,686	(3,457,122)	132,106	(3,325,016)
14,351	124,697	3,280	142,328	(115,121)	(78,623)	(193,744)
130,569	1,134,514	—	1,265,083	(1,047,383)	95,962	(951,421)
9,633	83,703	—	93,336	(77,274)	(4,444)	(81,718)
64,489	560,343	—	624,832	(517,309)	15,702	(501,607)
53,799	467,462	—	521,261	(431,561)	(1,843)	(433,404)
18,506	160,797	—	179,303	(148,448)	(3,518)	(151,966)
22,632	196,652	1,784	221,068	(181,549)	10,829	(170,720)
458,786	3,986,400	—	4,445,186	(3,680,246)	362,322	(3,317,924)
94,951	825,034	—	919,985	(761,672)	88,591	(673,081)
101,796	884,507	—	986,303	(816,577)	82,705	(733,872)
97,078	843,512	—	940,590	(778,731)	56,023	(722,708)
33,167	288,187	—	321,354	(266,054)	(9,672)	(275,726)
51,870	450,697	—	502,567	(416,084)	(5,537)	(421,621)
41,096	357,082	—	398,178	(329,659)	80,456	(249,203)
76,023	660,566	—	736,589	(609,834)	22,781	(587,053)
27,266	236,913	—	264,179	(218,718)	(53,961)	(272,679)
6,563	57,025	—	63,588	(52,646)	1,010	(51,636)
38,603	335,422	—	374,025	(309,662)	13,143	(296,519)
51,194	444,823	—	496,017	(410,661)	(104,114)	(514,775)
46,124	400,769	—	446,893	(369,990)	(47,378)	(417,368)
56,545	491,325	—	547,870	(453,591)	15,784	(437,807)
30,942	268,852	—	299,794	(248,204)	128,727	(119,477)
904,319	7,857,648	—	8,761,967	(7,254,184)	796,327	(6,457,857)
11,196	97,286	427	108,909	(89,814)	(10,397)	(100,211)
36,659	318,535	—	355,194	(294,072)	(29,501)	(323,573)
14,450	125,554	—	140,004	(115,911)	(47,090)	(163,001)
12,830	111,481	—	124,311	(102,919)	(4,960)	(107,879)
228,731	1,987,448	—	2,216,179	(1,834,813)	117,451	(1,717,362)
99,810	867,252	—	967,062	(800,648)	88,753	(711,895)
91,698	796,766	—	888,464	(735,575)	59,741	(675,834)
14,422	125,309	1,062	140,793	(115,686)	(4,445)	(120,131)
4,704	40,872	—	45,576	(37,733)	4,910	(32,823)
232,914	2,023,793	—	2,256,707	(1,868,367)	73,542	(1,794,825)
78,572	682,715	—	761,287	(630,283)	(156,953)	(787,236)
14,717	127,879	2,948	145,544	(118,058)	20,199	(97,859)
28,984	251,842	—	280,826	(232,501)	7,064	(225,437)
149,722	1,300,940	—	1,450,662	(1,201,028)	97,722	(1,103,306)
—	—	1,543	1,543	—	(4,137)	(4,137)
39,574	343,858	—	383,432	(317,450)	153,416	(164,034)
22,829	198,365	—	221,194	(183,131)	(20,067)	(203,198)
—	—	151,306	151,306	—	(141,761)	(141,761)
2,183	18,968	1,105	22,256	(17,511)	8,615	(8,896)
20,055	174,258	—	194,313	(160,875)	39,510	(121,365)
6,408	55,679	—	62,087	(51,403)	3,905	(47,498)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2020

Employer / nonemployer	Employer/ nonemployer number	Net OPEB asset	Deferred outflows of resources		
			Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
City of Tanana	169	\$ 1,319	529	—	529
North Pacific Fishery Management Council	170	222,077	89,103	11,377	100,480
City of Barrow	171	251,922	101,078	5,306	106,384
City of Saint Paul	172	228,924	91,850	10,600	102,450
Municipality of Anchorage	173	32,167,325	12,906,388	1,704,070	14,610,458
Kodiak Island Borough	174	398,510	159,893	8,148	168,041
Nome Joint Utility System	175	151,504	60,787	10,929	71,716
City of Sand Point	176	188,371	75,579	3,992	79,571
Ketchikan Gateway Borough School District	177	930,442	373,318	9,601	382,919
City of Dillingham	178	421,859	169,261	14,769	184,030
City of Unalaska	179	1,748,881	701,698	65,973	767,671
Kenai Peninsula Borough	180	2,861,549	1,148,130	108,383	1,256,513
City of Ketchikan	181	1,360,904	546,031	84,359	630,390
City of Seward	182	684,490	274,635	18,199	292,834
City of Fort Yukon	183	93,746	37,614	—	37,614
Bristol Bay Borough School District	184	70,047	28,105	—	28,105
Cordova City School District	185	139,742	56,068	3,474	59,542
City of Craig	186	242,968	97,485	7,152	104,637
Petersburg Medical Center	187	988,902	396,774	49,261	446,035
Haines Borough	189	383,412	153,835	3,254	157,089
Kenai Peninsula Borough School District	190	2,474,977	993,027	39,775	1,032,802
City of North Pole	191	437,132	175,389	10,821	186,210
City of Galena	192	135,002	54,166	3,449	57,615
City of Nenana	193	—	—	18,072	18,072
Yupit School District	195	256,662	102,979	11,368	114,347
Nenana City School District	196	238,579	95,724	4,665	100,389
City of Saxman	198	12,289	4,931	2,436	7,367
City of Hoonah	199	143,604	57,618	3,637	61,255
City of Pelican	200	14,044	5,635	2,313	7,948
City of Whittier	202	221,902	89,033	12,938	101,971
Anchorage Community Development Authority	203	305,642	122,632	3,012	125,644
Craig City School District	204	146,062	58,604	244	58,848
Dillingham City School District	205	125,698	50,433	4,633	55,066
City of Thorne Bay	206	72,504	29,091	2,070	31,161
City of Akutan	208	137,109	55,012	2,728	57,740
Unalaska City School District	209	142,902	57,336	3,823	61,159
Kashunamiut School District	211	216,284	86,779	11,872	98,651
City of Homer	215	883,569	354,512	38,457	392,969
Special Education Service Agency	218	36,164	14,510	769	15,279
Bartlett Regional Hospital	219	5,181,686	2,079,031	203,542	2,282,573
Northwest Arctic Borough	220	305,290	122,491	17,070	139,561
Saint Mary's School District	221	193,637	77,692	32,599	110,291
Bristol Bay Regional Housing Authority	223	187,317	75,157	10,350	85,507
Copper River Basin Regional Housing Authority	224	77,244	30,992	4,105	35,097
Skagway City School District	225	45,118	18,102	2,962	21,064
City of Klawock	227	116,569	46,770	3,147	49,917
Petersburg City School District	228	157,649	63,253	3,703	66,956
Aleutians East Borough	230	134,651	54,025	10,541	64,566
City of Huslia	235	25,631	10,284	686	10,970
City of Kaltag	237	11,411	4,578	90	4,668
Haines Borough School District	240	132,544	53,180	2,219	55,399
City of Elim	242	1,438	577	3,730	4,307
City of Atka	243	9,129	3,663	—	3,663
Aleutians East Borough School District	244	142,726	57,266	8,410	65,676
Delta/Greely School District	246	251,395	100,866	7,818	108,684
Lake And Peninsula Borough	247	74,435	29,865	1,390	31,255
City And Borough of Yakutat	248	149,924	60,154	8,557	68,711
City of Unalakleet	249	27,913	11,200	3,978	15,178
Klawock City School District	251	77,244	30,992	2,759	33,751
City of Mekoryuk	254	—	—	983	983

Deferred inflows of resources				OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB benefit	Net	
					amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	Total OPEB expense (benefit)
106	919	129	1,154	(849)	(14,251)	(15,100)
17,816	154,801	—	172,617	(142,912)	46,060	(96,852)
20,210	175,604	—	195,814	(162,118)	36,703	(125,415)
18,365	159,573	—	177,938	(147,318)	48,525	(98,793)
2,580,557	22,422,521	—	25,003,078	(20,700,481)	1,813,694	(18,886,787)
31,970	277,785	—	309,755	(256,451)	18,537	(237,914)
12,154	105,607	—	117,761	(97,497)	73,144	(24,353)
15,112	131,305	—	146,417	(121,221)	(8,750)	(129,971)
74,643	648,573	—	723,216	(598,763)	72,017	(526,746)
33,843	294,061	—	327,904	(271,477)	(30,223)	(301,700)
140,300	1,219,073	—	1,359,373	(1,125,449)	122,959	(1,002,490)
229,562	1,994,668	—	2,224,230	(1,841,479)	28,015	(1,813,464)
109,176	948,630	—	1,057,806	(875,776)	161,653	(714,123)
54,912	477,130	—	532,042	(440,486)	(36,554)	(477,040)
7,521	65,347	1,027	73,895	(60,328)	21,156	(39,172)
5,619	48,827	1,657	56,103	(45,077)	24,723	(20,354)
11,211	97,408	—	108,619	(89,927)	19,551	(70,376)
19,492	169,363	—	188,855	(156,356)	(1,176)	(157,532)
79,333	689,323	—	768,656	(636,383)	41,122	(595,261)
30,758	267,261	—	298,019	(246,736)	8,069	(238,667)
198,550	1,725,205	—	1,923,755	(1,592,710)	116,399	(1,476,311)
35,068	304,707	—	339,775	(281,306)	48,038	(233,268)
10,830	94,104	—	104,934	(86,877)	(3,207)	(90,084)
—	—	—	—	—	30,104	30,104
20,590	178,908	—	199,498	(165,168)	(31,826)	(196,994)
19,140	166,304	—	185,444	(153,532)	(1,445)	(154,977)
986	8,566	—	9,552	(7,908)	(57)	(7,965)
11,520	100,101	—	111,621	(92,413)	(43,100)	(135,513)
1,127	9,790	—	10,917	(9,038)	(14,764)	(23,802)
17,802	154,679	—	172,481	(142,799)	(869)	(143,668)
24,519	213,050	—	237,569	(196,688)	(51,467)	(248,155)
11,718	101,814	—	113,532	(93,994)	(3,452)	(97,446)
10,084	87,619	—	97,703	(80,889)	18,571	(62,318)
5,817	50,540	—	56,357	(46,658)	(9,224)	(55,882)
10,999	95,573	—	106,572	(88,233)	(9,908)	(98,141)
11,464	99,611	—	111,075	(91,961)	23,846	(68,115)
17,351	150,763	—	168,114	(139,184)	2,666	(136,518)
70,882	615,900	—	686,782	(568,599)	55,771	(512,828)
2,901	25,209	—	28,110	(23,273)	(9,734)	(33,007)
415,690	3,611,941	—	4,027,631	(3,334,545)	604,752	(2,729,793)
24,491	212,805	—	237,296	(196,462)	90,064	(106,398)
15,534	134,977	—	150,511	(124,610)	44,453	(80,157)
15,027	130,571	—	145,598	(120,543)	(46,920)	(167,463)
6,197	53,844	—	60,041	(49,709)	730	(48,979)
3,619	31,450	—	35,069	(29,034)	12,085	(16,949)
9,351	81,255	—	90,606	(75,015)	(7,138)	(82,153)
12,647	109,890	—	122,537	(101,451)	(24,590)	(126,041)
10,802	93,860	—	104,662	(86,651)	31,207	(55,444)
2,056	17,866	—	19,922	(16,494)	6,663	(9,831)
915	7,954	—	8,869	(7,343)	3,570	(3,773)
10,633	92,391	—	103,024	(85,295)	7,930	(77,365)
115	1,002	—	1,117	(925)	5,085	4,160
732	6,363	2,152	9,247	(5,875)	(3,548)	(9,423)
11,450	99,489	—	110,939	(91,848)	(13,794)	(105,642)
20,168	175,237	—	195,405	(161,779)	(23,653)	(185,432)
5,971	51,886	—	57,857	(47,901)	45,642	(2,259)
12,027	104,506	—	116,533	(96,480)	16,121	(80,359)
2,239	19,457	—	21,696	(17,963)	(29,907)	(47,870)
6,197	53,844	—	60,041	(49,709)	(865)	(50,574)
—	—	—	—	—	1,405	1,405

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2020

Employer/nonemployer	Employer/ nonemployer number	Net OPEB asset	Deferred outflows of resources		
			Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Alaska Gateway School District	255	\$ 313,542	125,801	3,872	129,673
Pelican City School District	257	19,662	7,889	156	8,045
Denali Borough	258	75,138	30,147	2,300	32,447
City of Kachemak	260	3,160	1,268	245	1,513
Cook Inlet Housing Authority	262	1,474,488	591,604	67,147	658,751
Interior Regional Housing Authority	263	178,013	71,424	2,264	73,688
Yakutat School District	264	41,958	16,835	3,183	20,018
Kake City School District	265	103,753	41,629	3,337	44,966
Aleutian Housing Authority	267	145,360	58,322	5,250	63,572
Bering Straits Regional Housing Authority	270	228,924	91,850	10,246	102,096
City of Egegik	271	16,151	6,480	407	6,887
Illisagvik College	275	790,174	317,039	6,986	324,025
North Pacific Rim Housing Authority	276	197,500	79,242	12,423	91,665
Saxman Seaport	278	12,991	5,212	114	5,326
Tlingit-Haida Regional Housing Authority	279	518,239	207,931	18,857	226,788
City of Toksook Bay	280	3,687	1,479	484	1,963
Baranof Island Housing Authority	281	90,060	36,134	4,545	40,679
City of Delta Junction	282	44,942	18,032	1,030	19,062
City of Anderson	283	1,404	563	—	563
Inter-Island Ferry Authority	284	174,326	69,944	3,835	73,779
City of Seldovia	286	14,571	5,846	—	5,846
Northwest Inupiat Housing Authority	288	137,109	55,012	6,073	61,085
City of Upper Kalskag	290	3,687	1,479	10	1,489
City of Shaktoolik	291	4,564	1,831	—	1,831
Tagiugmiullu Nunamiullu Housing Authority	293	134,124	53,814	10,411	64,225
Municipality of Skagway	296	528,948	212,228	17,489	229,717
City of Nulato	297	19,290	7,740	—	7,740
City of Aniak	298	27,387	10,988	10	10,998
Alaska Gasline Development Corporation	299	310,206	124,463	—	124,463
Total for employers		386,101,741	154,914,307	6,513,000	161,427,307
Nonemployer:					
State of Alaska	999	66,756,259	26,784,390	—	26,784,390
Total for all entities		\$ 452,858,000	181,698,697	6,513,000	188,211,697

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

Deferred inflows of resources				OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB benefit	Net	
					amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	Total OPEB benefit
25,153	218,557	—	243,710	(201,772)	32,570	(169,202)
1,577	13,706	—	15,283	(12,653)	1,114	(11,539)
6,028	52,375	—	58,403	(48,353)	482	(47,871)
254	2,203	—	2,457	(2,034)	(4,344)	(6,378)
118,288	1,027,805	—	1,146,093	(948,870)	251,559	(697,311)
14,281	124,086	—	138,367	(114,556)	12,643	(101,913)
3,366	29,247	—	32,613	(27,001)	3,144	(23,857)
8,323	72,322	—	80,645	(66,768)	16,620	(50,148)
11,661	101,324	—	112,985	(93,543)	(23,631)	(117,174)
18,365	159,573	—	177,938	(147,318)	36,999	(110,319)
1,296	11,258	—	12,554	(10,394)	(15,393)	(25,787)
63,390	550,798	—	614,188	(508,497)	204,123	(304,374)
15,844	137,669	—	153,513	(127,096)	(36,307)	(163,403)
1,042	9,056	—	10,098	(8,360)	8,101	(259)
41,575	361,243	—	402,818	(333,500)	(19,658)	(353,158)
296	2,570	—	2,866	(2,372)	570	(1,802)
7,225	62,777	—	70,002	(57,956)	(14,635)	(72,591)
3,605	31,327	—	34,932	(28,921)	(14,543)	(43,464)
113	979	350	1,442	(904)	(2,989)	(3,893)
13,985	121,516	—	135,501	(112,183)	11,985	(100,198)
1,169	10,157	10	11,336	(9,377)	(15,184)	(24,561)
10,999	95,573	—	106,572	(88,233)	8,963	(79,270)
296	2,570	—	2,866	(2,372)	(442)	(2,814)
366	3,182	299	3,847	(2,937)	(2,842)	(5,779)
10,760	93,492	—	104,252	(86,312)	(4,476)	(90,788)
42,434	368,708	—	411,142	(340,391)	11,886	(328,505)
1,548	13,446	1,071	16,065	(12,414)	(11,786)	(24,200)
2,197	19,090	—	21,287	(17,624)	(1,864)	(19,488)
24,886	216,232	6,686	247,804	(199,625)	120,822	(78,803)
30,974,206	269,135,661	285,860	300,395,727	(248,466,153)	7,358,938	(241,107,215)
5,355,382	46,533,045	6,227,140	58,115,567	(42,959,327)	(7,358,938)	(50,318,265)
36,329,588	315,668,706	6,513,000	358,511,294	(291,425,480)	—	(291,425,480)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

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

June 30, 2020

**(1) Plan Description**

The State of Alaska Public Employees' Retirement System (the System) Alaska Retiree Healthcare Trust (the Plan) is a cost-sharing, multiple-employer defined benefit other postemployment benefit (OPEB) plan that provides health benefits to State and local government employees.

The Plan is established under Alaska Statute 39.35, which defines the benefit and contribution provisions, and may be amended only by the State of Alaska (State) legislature. The Plan, a healthcare trust fund of the State, provides major medical coverage to retirees of the System's Defined Benefit Pension Plan (DB Plan). The Plan is self-funded and self-insured. 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 System between January 1, 1961 and June 30, 1986 – 5 years of credited service.
- Tier 2 employee: Entered System between July 1, 1986 and June 30, 1996 – 5 years of credited service.
- Tier 3 employee: Entered System between July 1, 1996 and June 30, 2006 – 10 years of credited service.

Major medical benefits are provided to retirees and their surviving spouses at no premium cost for all members hired before July 1, 1986 (Tier 1), and disabled retirees. Members hired after June 30, 1986 (Tier 2), and their surviving spouses with five years of credited service (or ten years of credited service for those first hired after June 30, 1996 [Tier 3]) must pay the full monthly premium if they are under age 60 and will receive benefits at no premium cost if they are over age 60. Tier 3 members with between five and ten years of credited service must pay the full monthly premium regardless of their age. Tier 2 and Tier 3 members with less than five years of credited service are not eligible for postemployment healthcare benefits. Tier 2 members who are receiving a conditional benefit and are age eligible are eligible for postemployment healthcare benefits. In addition, peace officers and their surviving spouses with 25 years of peace officer membership service and all other members and their surviving spouses with 30 years of membership service receive benefits at no premium cost, regardless of their age or date of hire. Peace officers/firefighters who are disabled between 20 and 25 years must pay the full monthly premium.

**(2) Basis of Presentation**

The schedule of employer and nonemployer allocations and the schedule of OPEB 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 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.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

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

June 30, 2020

**(3) Allocation Methodology**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB asset, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB 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 OPEB 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 to 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 OPEB 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). Employer contributions were 6.28% of annual payroll for the year ended June 30, 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.

**(5) Collective Net OPEB Asset**

**(a) Components of the Collective Net OPEB Asset**

The components of the collective net OPEB asset of the Plan as of June 30, 2020 are as follows:

Total OPEB liability	\$ 7,360,653,000
Plan fiduciary net position	<u>(7,813,511,000)</u>
Net OPEB asset	<u>\$ (452,858,000)</u>



**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

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

June 30, 2020

The total OPEB 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. The actuarial valuation used the following actuarial assumptions as of the June 30, 2020 measurement date:

Inflation rate	2.50% per year
Salary increases	Graded by service, from 7.75% to 2.75% for peace officer/firefighter Graded by service, from 6.75% to 2.75% for all others
Investment rate of return	7.38%, net of postretirement healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Healthcare cost trend rates	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drug: 8.0% grading down to 4.5% Employer Group Waiver Plan (EGWP): 8.0% grading down to 4.5%
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Post-commencement mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. The rates for pre-commencement mortality were 100% of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.
Participation	100% of system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible. 20% of non-system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

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 with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions.
2. The Further Consolidated Appropriations Act, 2020 that was signed into law in December 2019 made several changes, including the repeal of the Cadillac Tax.

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3. 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 plan assets.

**(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 are summarized in the following table:

Asset class	Long-term expected real rate of return
Domestic equity	6.24 %
Global equity (non-US)	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 OPEB liability as of June 30, 2020 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 OPEB liability.

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**(d) Sensitivity of the Collective Net OPEB Asset to Changes in the Discount Rate**

The following presents the collective net OPEB asset 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 OPEB liability (asset) 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:

<b>1% decrease (6.38%)</b>	<b>Current discount rate (7.38%)</b>	<b>1% increase (8.38%)</b>
\$ 472,548,000	(452,858,000)	(1,219,368,000)

**(e) Sensitivity of the Collective Net OPEB Asset to Changes in the Healthcare Cost Trend Rates**

The following presents the collective net OPEB asset of the Plan as of June 30, 2020 calculated using the current healthcare cost trend rates as well as what the Plan's net OPEB liability (asset) would be if it were calculated using trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

<b>1% decrease</b>	<b>Current healthcare cost trend rate</b>	<b>1% increase</b>
\$ (1,309,240,000)	(452,858,000)	584,171,000

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**(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 ending June 30, 2020:

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Change in assumptions	2018	2.5 years	\$ 51,899,400	—	51,899,400	—
	2019	1.9 years	<u>144,998,053</u>	<u>—</u>	<u>144,998,053</u>	<u>—</u>
			196,897,453	—	196,897,453	—
Difference between projected and actual earnings on OPEB plan investments	2017	5 years	(132,270,800)	—	(66,135,400)	(66,135,400)
	2018	5 years	(14,304,878)	—	(4,768,292)	(9,536,586)
	2019	5 years	81,601,443	—	20,400,360	61,201,083
	2020	5 years	<u>—</u>	<u>245,212,000</u>	<u>49,042,400</u>	<u>196,169,600</u>
			(64,974,235)	245,212,000	(1,460,932)	181,698,697
Total deferred outflows of resources			<u>\$ 131,923,218</u>	<u>245,212,000</u>	<u>195,436,521</u>	<u>181,698,697</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2018	2.5 years	\$ 29,857,400	—	29,857,400	—
	2019	1.9 years	69,850,895	—	69,850,895	—
	2020	1.7 years	<u>—</u>	<u>88,229,000</u>	<u>51,899,412</u>	<u>36,329,588</u>
			99,708,295	88,229,000	151,607,707	36,329,588
Change in assumptions	2020	1.7 years	<u>—</u>	<u>766,624,000</u>	<u>450,955,294</u>	<u>315,668,706</u>
Total deferred inflows of resources			<u>\$ 99,708,295</u>	<u>854,853,000</u>	<u>602,563,001</u>	<u>351,998,294</u>

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

Year ending June 30:	
2021	\$ (353,459,226)
2022	64,674,468
2023	69,442,761
2024	<u>49,042,400</u>
Total	<u>\$ (170,299,597)</u>

**(7) Collective OPEB Benefit**

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

Service cost	\$ 95,615,000
Interest on total OPEB liability	577,711,000
Administrative expense	6,203,000
Expected investment return net of investment expenses	(563,370,000)
Other	(458,000)
Recognition (amortization) of deferred outflows/inflows of resources:	
Difference between projected and actual investment earnings on OPEB plan investments	(1,460,932)
Difference between expected and actual experience	(151,607,707)
Change in assumptions	<u>(254,057,841)</u>
Total OPEB benefit	<u>\$ (291,425,480)</u>

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 1,047,000	0.27537 %
Annette Island School District	103	474,000	0.12465
Bering Strait School District	104	2,844,000	0.74791
Chatham School District	105	239,000	0.06285
Alaska Municipal League	106	38,000	0.00999
City of Valdez	107	3,494,000	0.91885
Juneau Borough School District	108	4,738,000	1.24600
Matanuska-Susitna Borough	109	8,425,000	2.21560
Matanuska-Susitna Borough School District	110	10,831,000	2.84833
Anchorage School District	111	32,697,000	8.59864
Copper River School District	112	454,000	0.11939
University of Alaska	113	39,942,000	10.50392
City of Kenai	115	2,650,000	0.69690
Fairbanks North Star Borough	116	9,054,000	2.38101
Fairbanks North Star Borough School District	117	12,696,000	3.33879
Denali Borough School District	118	420,000	0.11045
City And Borough of Sitka	120	3,848,000	1.01194
Chugach School District	121	285,000	0.07495
Ketchikan Gateway Borough	122	1,899,000	0.49940
City of Soldotna	123	1,584,000	0.41656
Iditarod Area School District	124	542,000	0.14253
Kuspuk School District	125	667,000	0.17541
City And Borough of Juneau	126	13,515,000	3.55417
City of Kodiak	128	2,797,000	0.73555
City of Fairbanks	129	2,997,000	0.78815
City of Wasilla	131	2,860,000	0.75212
Sitka Borough School District	133	976,000	0.25667
City of Palmer	134	1,528,000	0.40183
City And Borough of Wrangell	135	1,210,000	0.31821
City of Bethel	136	2,239,000	0.58881
Valdez City School District	137	802,000	0.21091
Hoonah City School District	138	193,000	0.05076
City of Nome	139	1,139,000	0.29953
City of Kotzebue	140	1,507,000	0.39631
Galena City School District	141	1,356,000	0.35660
City of Petersburg	143	1,668,000	0.43865
Bristol Bay Borough	144	911,000	0.23957
North Slope Borough	145	26,639,000	7.00551
Wrangell Public School District	146	328,000	0.08626
City of Cordova	148	1,080,000	0.28402
Nome City School District	149	425,000	0.11177
City of King Cove	151	380,000	0.09993

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Alaska Housing Finance Corporation	152	\$ 6,738,000	1.77195 %
Lower Yukon School District	153	2,939,000	0.77290
Northwest Arctic Borough School District	154	2,700,000	0.71004
Southeast Island School District	155	424,000	0.11150
Pribilof School District	156	140,000	0.03682
Lower Kuskokwim School District	157	6,861,000	1.80430
Kodiak Island Borough School District	158	2,314,000	0.60853
Yukon Flats School District	159	433,000	0.11387
Yukon / Koyukuk School District	160	853,000	0.22432
North Slope Borough School District	161	4,409,000	1.15948
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	—	—
Lake And Peninsula Borough School District	164	673,000	0.17699
Sitka Community Hospital	165	—	—
Tanana School District	166	64,000	0.01683
Southeast Regional Resource Center	167	589,000	0.15489
Hydaburg City School District	168	190,000	0.04997
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	526,000	0.13833
City of Barrow	171	594,000	0.15621
City of Saint Paul	172	542,000	0.14253
Municipality of Anchorage	173	76,018,000	19.99116
Kodiak Island Borough	174	941,000	0.24746
Nome Joint Utility System	175	357,000	0.09388
City of Sand Point	176	444,000	0.11676
Ketchikan Gateway Borough School District	177	2,199,000	0.57829
City of Dillingham	178	999,000	0.26272
City of Unalaska	179	4,132,000	1.08663
Kenai Peninsula Borough	180	6,762,000	1.77827
City of Ketchikan	181	3,216,000	0.84574
City of Seward	182	1,616,000	0.42497
City of Fort Yukon	183	221,000	0.05812
Bristol Bay Borough School District	184	163,000	0.04287
Cordova City School District	185	329,000	0.08652
City of Craig	186	574,000	0.15095
Petersburg Medical Center	187	2,338,000	0.61485
Haines Borough	189	907,000	0.23852
Kenai Peninsula Borough School District	190	5,849,000	1.53817
City of North Pole	191	1,031,000	0.27113
City of Galena	192	322,000	0.08468
Yup'it School District	195	605,000	0.15910
Nenana City School District	196	564,000	0.14832

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Saxman	198	\$ 27,000	0.00710 %
City of Hoonah	199	338,000	0.08889
City of Pelican	200	33,000	0.00868
City of Whittier	202	525,000	0.13806
Anchorage Community Development Authority	203	725,000	0.19066
Craig City School District	204	344,000	0.09046
Dillingham City School District	205	297,000	0.07810
City of Thorne Bay	206	169,000	0.04444
City of Akutan	208	322,000	0.08468
Unalaska City School District	209	337,000	0.08862
Kashunamiut School District	211	509,000	0.13386
City of Homer	215	2,087,000	0.54884
Special Education Service Agency	218	86,000	0.02262
Bartlett Regional Hospital	219	12,244,000	3.21992
Northwest Arctic Borough	220	722,000	0.18987
Saint Mary's School District	221	457,000	0.12018
Bristol Bay Regional Housing Authority	223	442,000	0.11624
Copper River Basin Regional Housing Authority	224	185,000	0.04865
Skagway City School District	225	106,000	0.02788
City of Klawock	227	274,000	0.07206
Petersburg City School District	228	373,000	0.09809
Aleutians East Borough	230	319,000	0.08389
City of Huslia	235	61,000	0.01604
City of Kaltag	237	26,000	0.00684
Haines Borough School District	240	312,000	0.08205
City of Atka	243	21,000	0.00552
Aleutians East Borough School District	244	337,000	0.08862
Delta/Greely School District	246	592,000	0.15568
Lake And Peninsula Borough	247	174,000	0.04576
City And Borough of Yakutat	248	357,000	0.09388
City of Unalakleet	249	66,000	0.01736
Klawock City School District	251	185,000	0.04865
Alaska Gateway School District	255	739,000	0.19434
Pelican City School District	257	46,000	0.01210
Denali Borough	258	178,000	0.04681
City of Kachemak	260	8,000	0.00210
Cook Inlet Housing Authority	262	3,484,000	0.91622
Interior Regional Housing Authority	263	420,000	0.11045
Yakutat School District	264	98,000	0.02577
Kake City School District	265	247,000	0.06496
Aleutian Housing Authority	267	341,000	0.08968
Bering Straits Regional Housing Authority	270	542,000	0.14253



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<u>Employer</u>	<u>Employer number</u>	<u>Present value of projected future State contributions</u>	<u>Employer proportionate share</u>
City of Egegik	271	\$ 40,000	0.01052 %
Ilisagvik College	275	1,865,000	0.49046
North Pacific Rim Housing Authority	276	468,000	0.12307
Saxman Seaport	278	29,000	0.00763
Tlingit-Haida Regional Housing Authority	279	1,225,000	0.32215
City of Toksook Bay	280	8,000	0.00210
Baranof Island Housing Authority	281	213,000	0.05601
City of Delta Junction	282	106,000	0.02788
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	413,000	0.10861
City of Seldovia	286	34,000	0.00894
Northwest Inupiat Housing Authority	288	322,000	0.08468
City of Upper Kalskag	290	8,000	0.00210
City of Shaktoolik	291	13,000	0.00342
Tagiugmiullu Nunamiullu Housing Authority	293	318,000	0.08363
Municipality of Skagway	296	1,250,000	0.32872
City of Nulato	297	—	—
City of Aniak	298	64,000	0.01683
Alaska Gasline Development Corporation	299	733,000	0.19276
Total for all employers		<u>\$ 380,258,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report.

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Employer	Employer number	State proportionate share of net OPEB asset attributable to employer	Employer OPEB benefit and related revenue attributable to special funding situation
Southwest Region School District	102	\$ 183,807	(118,284)
Annette Island School District	103	83,213	(53,550)
Bering Strait School District	104	499,279	(321,298)
Chatham School District	105	41,958	(27,001)
Alaska Municipal League	106	6,671	(4,293)
City of Valdez	107	613,390	(394,732)
Juneau Borough School District	108	831,780	(535,272)
Matanuska-Susitna Borough	109	1,479,052	(951,807)
Matanuska-Susitna Borough School District	110	1,901,438	(1,223,623)
Anchorage School District	111	5,740,127	(3,693,916)
Copper River School District	112	79,702	(51,290)
University of Alaska	113	7,012,025	(4,512,414)
City of Kenai	115	465,221	(299,382)
Fairbanks North Star Borough	116	1,589,477	(1,022,868)
Fairbanks North Star Borough School District	117	2,228,848	(1,434,320)
Denali Borough School District	118	73,733	(47,449)
City And Borough of Sitka	120	675,536	(434,725)
Chugach School District	121	50,033	(32,198)
Ketchikan Gateway Borough	122	333,379	(214,538)
City of Soldotna	123	278,079	(178,951)
Iditarod Area School District	124	95,151	(61,232)
Kuspuk School District	125	117,095	(75,354)
City And Borough of Juneau	126	2,372,628	(1,526,846)
City of Kodiak	128	491,028	(315,989)
City of Fairbanks	129	526,139	(338,584)
City of Wasilla	131	502,088	(323,106)
Sitka Borough School District	133	171,342	(110,263)
City of Palmer	134	268,248	(172,625)
City And Borough of Wrangell	135	212,422	(136,699)
City of Bethel	136	393,068	(252,949)
Valdez City School District	137	140,795	(90,605)
Hoonah City School District	138	33,882	(21,804)
City of Nome	139	199,957	(128,678)
City of Kotzebue	140	264,562	(170,252)
Galena City School District	141	238,053	(153,193)
City of Petersburg	143	292,826	(188,441)
Bristol Bay Borough	144	159,931	(102,919)
North Slope Borough	145	4,676,614	(3,009,519)
Wrangell Public School District	146	57,582	(37,056)
City of Cordova	148	189,600	(122,012)
Nome City School District	149	74,611	(48,014)
City of King Cove	151	66,711	(42,930)

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Employer	Employer number	State proportionate share of net OPEB asset attributable to employer	Employer OPEB benefit and related revenue attributable to special funding situation
Alaska Housing Finance Corporation	152	\$ 1,182,891	(761,220)
Lower Yukon School District	153	515,957	(332,031)
Northwest Arctic Borough School District	154	473,999	(305,030)
Southeast Island School District	155	74,435	(47,901)
Pribilof School District	156	24,578	(15,816)
Lower Kuskokwim School District	157	1,204,484	(775,116)
Kodiak Island Borough School District	158	406,235	(261,422)
Yukon Flats School District	159	76,015	(48,918)
Yukon / Koyukuk School District	160	149,749	(96,367)
North Slope Borough School District	161	774,023	(498,103)
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	—	—
Lake And Peninsula Borough School District	164	118,149	(76,032)
Sitka Community Hospital	165	—	—
Tanana School District	166	11,236	(7,230)
Southeast Regional Resource Center	167	103,402	(66,542)
Hydaburg City School District	168	33,355	(21,465)
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	92,342	(59,424)
City of Barrow	171	104,280	(67,107)
City of Saint Paul	172	95,151	(61,232)
Municipality of Anchorage	173	13,345,353	(8,588,069)
Kodiak Island Borough	174	165,197	(106,309)
Nome Joint Utility System	175	62,673	(40,332)
City of Sand Point	176	77,946	(50,161)
Ketchikan Gateway Borough School District	177	386,046	(248,430)
City of Dillingham	178	175,380	(112,861)
City of Unalaska	179	725,394	(466,809)
Kenai Peninsula Borough	180	1,187,104	(763,931)
City of Ketchikan	181	564,585	(363,325)
City of Seward	182	283,697	(182,566)
City of Fort Yukon	183	38,798	(24,967)
Bristol Bay Borough School District	184	28,615	(18,415)
Cordova City School District	185	57,758	(37,168)
City of Craig	186	100,769	(64,847)
Petersburg Medical Center	187	410,448	(264,134)
Haines Borough	189	159,229	(102,468)
Kenai Peninsula Borough School District	190	1,026,822	(660,786)
City of North Pole	191	180,997	(116,476)
City of Galena	192	56,529	(36,378)
Yupit School District	195	106,211	(68,349)
Nenana City School District	196	99,013	(63,717)

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Employer	Employer number	State proportionate share of net OPEB asset attributable to employer	Employer OPEB benefit and related revenue attributable to special funding situation
City of Saxman	198	\$ 4,740	(3,050)
City of Hoonah	199	59,338	(38,185)
City of Pelican	200	5,793	(3,728)
City of Whittier	202	92,166	(59,311)
Anchorage Community Development Authority	203	127,277	(81,906)
Craig City School District	204	60,391	(38,863)
Dillingham City School District	205	52,140	(33,553)
City of Thorne Bay	206	29,669	(19,093)
City of Akutan	208	56,529	(36,378)
Unalaska City School District	209	59,162	(38,072)
Kashunamiut School District	211	89,358	(57,504)
City of Homer	215	366,384	(235,777)
Special Education Service Agency	218	15,098	(9,716)
Bartlett Regional Hospital	219	2,149,498	(1,383,256)
Northwest Arctic Borough	220	126,751	(81,567)
Saint Mary's School District	221	80,229	(51,629)
Bristol Bay Regional Housing Authority	223	77,595	(49,935)
Copper River Basin Regional Housing Authority	224	32,478	(20,900)
Skagway City School District	225	18,609	(11,975)
City of Klawock	227	48,102	(30,955)
Petersburg City School District	228	65,482	(42,139)
Aleutians East Borough	230	56,002	(36,039)
City of Huslia	235	10,709	(6,891)
City of Kaltag	237	4,564	(2,937)
Haines Borough School District	240	54,773	(35,248)
City of Atka	243	3,687	(2,372)
Aleutians East Borough School District	244	59,162	(38,072)
Delta/Greely School District	246	103,929	(66,881)
Lake And Peninsula Borough	247	30,547	(19,658)
City And Borough of Yakutat	248	62,673	(40,332)
City of Unalakleet	249	11,587	(7,456)
Klawock City School District	251	32,478	(20,900)
Alaska Gateway School District	255	129,735	(83,488)
Pelican City School District	257	8,076	(5,197)
Denali Borough	258	31,249	(20,109)
City of Kachemak	260	1,404	(904)
Cook Inlet Housing Authority	262	611,634	(393,602)
Interior Regional Housing Authority	263	73,733	(47,449)
Yakutat School District	264	17,204	(11,071)
Take City School District	265	43,362	(27,905)
Aleutian Housing Authority	267	59,864	(38,524)
Bering Straits Regional Housing Authority	270	95,151	(61,232)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

<b>Employer</b>	<b>Employer number</b>	<b>State proportionate share of net OPEB liability attributable to employer</b>	<b>Employer OPEB expense and related revenue attributable to special funding situation</b>
City of Egegik	271	\$ 7,022	(4,519)
Ilisagvik College	275	327,410	(210,697)
North Pacific Rim Housing Authority	276	82,160	(52,872)
Saxman Seaport	278	5,091	(3,276)
Tlingit-Haida Regional Housing Authority	279	215,055	(138,393)
City of Toksook Bay	280	1,404	(904)
Baranof Island Housing Authority	281	37,393	(24,063)
City of Delta Junction	282	18,609	(11,975)
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	72,504	(46,658)
City of Seldovia	286	5,969	(3,841)
Northwest Inupiat Housing Authority	288	56,529	(36,378)
City of Upper Kalskag	290	1,404	(904)
City of Shaktoolik	291	2,282	(1,469)
Tagiugmiullu Nunamiullu Housing Authority	293	55,827	(35,926)
Municipality of Skagway	296	219,444	(141,218)
City of Nulato	297	—	—
City of Aniak	298	11,236	(7,230)
Alaska Gasline Development Corporation	299	128,682	(82,810)
Total for all employers		<u>\$ 66,756,259</u>	<u>(42,959,327)</u>

See accompanying independent auditors' report

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

<b>Employer/nonemployer</b>	<b>Employer number</b>	<b>Actual employer contributions</b>
Employer:		
State of Alaska	101	\$ 53,754,135
Southwest Region SD	102	147,601
Annette Island SD	103	46,620
Bering Strait SD	104	355,248
Chatham SD	105	20,621
Alaska Municipal League	106	7,369
City of Valdez	107	451,006
Juneau Borough SD	108	641,776
Matanuska-Susitna Borough	109	1,189,931
Matanuska-Susitna Borough SD	110	1,362,376
Anchorage SD	111	4,142,508
Copper River SD	112	50,752
University of Alaska	113	6,131,124
City of Kenai	115	378,969
Fairbanks North Star Borough	116	1,201,715
Fairbanks North Star Borough SD	117	1,609,542
Denali Borough SD	118	36,830
City and Borough of Sitka	120	681,774
Chugach SD	121	21,707
Ketchikan Gateway Borough	122	282,382
City of Soldotna	123	222,693
Iditarod Area SD	124	40,502
Kuspuk SD	125	63,647
City and Borough of Juneau	126	1,948,050
City of Kodiak	128	376,107
City of Fairbanks	129	417,995
City of Wasilla	131	385,979
Sitka Borough SD	133	112,040
City of Palmer	134	189,665
City and Borough of Wrangell	135	187,978
City of Bethel	136	302,751
Valdez City SD	137	86,148
Hoonah City SD	138	24,689
City of Nome	139	152,200
City of Kotzebue	140	196,572
Galena City SD	141	184,606
City of Petersburg	143	221,016
Bristol Bay Borough	144	143,399
North Slope Borough	145	3,845,890
Wrangell Public SD	146	31,755
City of Cordova	148	158,150
Nome City SD	149	87,814

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

<b>Employer/nonemployer</b>	<b>Employer number</b>	<b>Actual employer contributions</b>
City of King Cove	151	\$ 53,986
Alaska Housing Finance Corporation	152	1,023,127
Lower Yukon SD	153	365,565
Northwest Arctic Borough SD	154	377,582
Southeast Island SD	155	32,471
Pribilof SD	156	24,778
Lower Kuskokwim SD	157	913,564
Kodiak Island Borough SD	158	299,360
Yukon Flats SD	159	40,212
Yukon / Koyukuk SD	160	107,402
North Slope Borough SD	161	559,293
Aleutian Region SD	162	—
Cordova Community Medical Center	163	351,544
Lake and Peninsula Borough SD	164	93,774
Sitka Community Hospital	165	35,799
Tanana SD	166	3,719
Southeast Regional Resource Center	167	77,721
Hydaburg City SD	168	15,851
City of Tanana	169	—
North Pacific Fishery Mgmt Council	170	80,925
City of Barrow	171	71,181
City of Saint Paul	172	73,069
Municipality of Anchorage	173	11,017,884
Kodiak Island Borough	174	142,245
Nome Joint Utility System	175	59,398
City of Sand Point	176	50,708
Ketchikan Gateway Borough SD	177	270,948
City of Dillingham	178	125,050
City of Unalaska	179	545,772
Kenai Peninsula Borough	180	961,935
City of Ketchikan	181	532,000
City of Seward	182	213,075
City of Fort Yukon	183	14,321
Bristol Bay Borough SD	184	15,666
Cordova City SD	185	42,832
City of Craig	186	76,219
Petersburg Medical Center	187	339,477
Haines Borough	189	100,416
Kenai Peninsula Borough SD	190	822,255
City of North Pole	191	130,473
City of Galena	192	43,289
City of Nenana	193	43,889

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

<b>Employer/nonemployer</b>	<b>Employer number</b>	<b>Actual employer contributions</b>
Yupit SD	195	\$ 84,203
Nenana City SD	196	71,112
City of Saxman	198	7,239
City of Hoonah	199	42,984
City of Pelican	200	7,077
City of Whittier	202	63,364
Anchorage Community Develop Authority	203	77,498
Craig City SD	204	34,020
Dillingham City SD	205	57,933
City of Thorne Bay	206	19,508
City of Akutan	208	40,734
Unalaska City SD	209	50,767
Kashunamiut SD	211	82,368
City of Homer	215	323,632
Special Education Service Agency	218	9,407
Bartlett Regional Hospital	219	1,732,806
Northwest Arctic Borough	220	124,123
Saint Mary's SD	221	102,740
Bristol Bay Rha	223	66,088
Copper River Basin Rha	224	30,830
Skagway City SD	225	17,814
City of Klawock	227	32,088
Petersburg City SD	228	43,334
Aleutians East Borough	230	57,220
City of Huslia	235	8,141
City of Kaltag	237	1,687
Haines Borough SD	240	37,009
City of Elim	242	9,399
City of Atka	243	1,573
Aleutians East Borough SD	244	44,908
Delta/greely SD	246	83,720
Lake and Peninsula Borough	247	18,920
City and Borough of Yakutat	248	49,946
City of Unalakleet	249	14,696
Klawock City SD	251	25,785
City of Mekoryuk	254	2,388
Alaska Gateway SD	255	78,333
Pelican City SD	257	3,293
Denali Borough	258	20,862
City of Allakaket	259	—
City of Kachemak	260	1,293
Cook Inlet Housing Authority	262	488,484
Interior Rha	263	45,278
Yakutat SD	264	14,902
Kake City SD	265	28,360



**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2020

Employer/nonemployer	Employer number	Actual employer contributions
Aleutian Housing Authority	267	\$ 43,865
Bering Straits Rha	270	76,989
City of Egegik	271	4,689
Ilisagvik College	275	253,558
North Pacific Rim Ha	276	70,328
Saxman Seaport	278	3,322
Tlingit-haida Rha	279	144,129
City of Toksook Bay	280	1,865
Baranof Island Ha	281	33,888
City of Delta Junction	282	13,760
City of Anderson	283	(286)
Inter-island Ferry Authority	284	50,943
City of Seldovia	286	3,370
Northwest Inupiat Housing Authority	288	49,492
City of Upper Kalskag	290	1,135
City of Shaktoolik	291	410
Tagiugmiullu Nunamiullu Housing Authorit	293	60,298
Municipality of Skagway	296	180,393
City of Nulato	297	1,970
City of Aniak	298	6,339
Alaska Gasline Development Corporation	299	97,249
Total employer contributions		107,297,979
Nonemployer:		
State of Alaska	999	—
Total for all entities		<u>\$ 107,297,979</u>

See accompanying independent auditors' report