



**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, 2023

(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

Opinions

We have audited the 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, 2023, and the related notes. We have also audited the total for all participating entities of the columns titled net OPEB liability, 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, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities for the Plan as of and for the year ended June 30, 2023, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for 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' Responsibilities for the Audit of the Schedules

Our objectives are 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, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a



reasonable user based on the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, and the related disclosures.
- Obtain an understanding of internal control relevant to the audit 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate 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 are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, the financial statements of the State of Alaska Public Employees' Retirement System as of and for the year ended June 30, 2023, and our report thereon, dated October 12, 2023, 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, Alaska Management Retirement Board, State of Alaska Public Employees' Retirement System employers 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 21, 2023

**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, 2023

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Employer:			
State of Alaska	101	\$ 919,590,000	49.57831 %
Southwest Region School District	102	1,745,000	0.09408
Annette Island School District	103	1,401,000	0.07553
Bering Strait School District	104	4,994,000	0.26924
Chatham School District	105	550,000	0.02965
Alaska Municipal League	106	—	—
City of Valdez	107	6,532,000	0.35216
Juneau Borough School District	108	8,730,000	0.47066
Matanuska-Susitna Borough	109	16,886,000	0.91038
Matanuska-Susitna Borough School District	110	20,747,000	1.11854
Anchorage School District	111	59,037,000	3.18289
Copper River School District	112	855,000	0.04610
University of Alaska	113	76,264,000	4.11166
City of Kenai	115	4,969,000	0.26790
Fairbanks North Star Borough	116	15,715,000	0.84725
Fairbanks North Star Borough School District	117	21,154,000	1.14049
Denali Borough School District	118	673,000	0.03628
City And Borough of Sitka	120	6,541,000	0.35265
Chugach School District	121	401,000	0.02162
Ketchikan Gateway Borough	122	4,203,000	0.22660
City of Soldotna	123	2,920,000	0.15743
Iditarod Area School District	124	532,000	0.02868
Kuspuk School District	125	1,143,000	0.06162
City And Borough of Juneau	126	24,909,000	1.34293
City of Kodiak	128	4,815,000	0.25959
City of Fairbanks	129	5,925,000	0.31944
City of Wasilla	131	5,514,000	0.29728
Sitka Borough School District	133	1,596,000	0.08605
City of Palmer	134	2,760,000	0.14880
City And Borough of Wrangell	135	2,220,000	0.11969
City of Bethel	136	4,356,000	0.23485
Valdez City School District	137	1,515,000	0.08168
Hoonah City School District	138	278,000	0.01499
City of Nome	139	2,622,000	0.14136
City of Kotzebue	140	3,139,000	0.16923
Galena City School District	141	2,964,000	0.15980
City of Petersburg	143	3,187,000	0.17182
Bristol Bay Borough	144	2,226,000	0.12001
North Slope Borough	145	45,243,000	2.43921
Wrangell Public School District	146	504,000	0.02717
City of Cordova	148	2,140,000	0.11537
Nome City School District	149	710,000	0.03828
City of King Cove	151	774,000	0.04173
Alaska Housing Finance Corporation	152	12,192,000	0.65731
Lower Yukon School District	153	6,018,000	0.32445
Northwest Arctic Borough School District	154	4,806,000	0.25911
Southeast Island School District	155	610,000	0.03289
Pribilof School District	156	160,000	0.00863
Lower Kuskokwim School District	157	12,390,000	0.66799
Kodiak Island Borough School District	158	4,617,000	0.24892
Yukon Flats School District	159	657,000	0.03542

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As of and for the year ended June 30, 2023

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Yukon / Koyukuk School District	160	\$ 1,997,000	0.10767 %
North Slope Borough School District	161	7,028,000	0.37890
Cordova Community Medical Center	163	3,079,000	0.16600
Lake And Peninsula Borough School District	164	1,419,000	0.07650
Tanana School District	166	22,000	0.00119
Southeast Regional Resource Center	167	1,501,000	0.08092
Hydaburg City School District	168	350,000	0.01887
City of Tanana	169	—	0.00029
North Pacific Fishery Management Council	170	953,000	0.05138
City of Barrow	171	776,000	0.04184
City of Saint Paul	172	951,000	0.05127
Municipality of Anchorage	173	130,049,000	7.01140
Kodiak Island Borough	174	1,653,000	0.08912
Nome Joint Utility System	175	462,000	0.02491
City of Sand Point	176	567,000	0.03057
Ketchikan Gateway Borough School District	177	4,230,000	0.22805
City of Dillingham	178	1,661,000	0.08955
City of Unalaska	179	7,066,000	0.38095
Kenai Peninsula Borough	180	13,171,000	0.71009
City of Ketchikan	181	6,367,000	0.34327
City of Seward	182	3,395,000	0.18304
City of Fort Yukon	183	396,000	0.02135
Bristol Bay Borough School District	184	342,000	0.01844
Cordova City School District	185	601,000	0.03240
City of Craig	186	1,027,000	0.05537
Petersburg Medical Center	187	5,543,000	0.29884
Haines Borough	189	1,515,000	0.08168
Kenai Peninsula Borough School District	190	11,785,000	0.63537
City of North Pole	191	1,994,000	0.10750
City of Galena	192	600,000	0.03235
City of Nenana	193	93,000	0.00501
Yupit School District	195	1,254,000	0.06761
Nenana City School District	196	1,232,000	0.06642
City of Saxman	198	61,000	0.00329
City of Hoonah	199	613,000	0.03305
City of Pelican	200	107,000	0.00577
City of Whittier	202	1,043,000	0.05623
Anchorage Community Development Authority	203	782,000	0.04216
Craig City School District	204	581,000	0.03132
Dillingham City School District	205	849,000	0.04577
City of Thorne Bay	206	342,000	0.01844
City of Akutan	208	540,000	0.02911
Unalaska City School District	209	704,000	0.03796
Kashunamiut School District	211	1,403,000	0.07564
City of Homer	215	4,497,000	0.24245
Special Education Service Agency	218	62,000	0.00334
Bartlett Regional Hospital	219	25,621,000	1.38132
Northwest Arctic Borough	220	1,353,000	0.07294
Saint Mary's School District	221	777,000	0.04189
Bristol Bay Regional Housing Authority	223	838,000	0.04518
Copper River Basin Regional Housing Authority	224	518,000	0.02793

**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, 2023

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Skagway City School District	225	\$ 244,000	0.01315 %
City of Klawock	227	567,000	0.03057
Petersburg City School District	228	683,000	0.03682
Aleutians East Borough	230	475,000	0.02561
City of Huslia	235	103,000	0.00555
City of Kaltag	237	22,000	0.00119
Haines Borough School District	240	586,000	0.03159
City of Elim	242	—	0.00032
City of Atka	243	20,000	0.00108
Aleutians East Borough School District	244	693,000	0.03736
Delta/Greely School District	246	959,000	0.05170
Lake And Peninsula Borough	247	286,000	0.01542
City And Borough of Yakutat	248	589,000	0.03176
City of Unalakleet	249	—	0.00616
Klawock City School District	251	373,000	0.02011
City of Mekoryik	254	—	—
Alaska Gateway School District	255	1,570,000	0.08464
Pelican City School District	257	27,000	0.00146
Denali Borough	258	396,000	0.02135
City of Allakaket	259	—	—
City of Kachemak	260	27,000	0.00146
Cook Inlet Housing Authority	262	7,749,000	0.41778
Interior Regional Housing Authority	263	681,000	0.03672
Yakutat School District	264	142,000	0.00766
Kake City School District	265	408,000	0.02200
Aleutian Housing Authority	267	414,000	0.02232
Bering Straits Regional Housing Authority	270	906,000	0.04885
City of Egegik	271	179,000	0.00965
Ilisagvik College	275	3,373,000	0.18185
North Pacific Rim Housing Authority	276	987,000	0.05321
Saxman Seaport	278	—	0.00117
Tlingit-Haida Regional Housing Authority	279	1,976,000	0.10653
City of Toksook Bay	280	8,000	0.00043
Baranof Island Housing Authority	281	448,000	0.02415
City of Delta Junction	282	137,000	0.00739
City of Anderson	283	—	0.00031
Inter-Island Ferry Authority	284	776,000	0.04184
City of Seldovia	286	66,000	0.00356
Northwest Inupiat Housing Authority	288	797,000	0.04297
City of Upper Kalskag	290	7,000	0.00038
City of Shaktoolik	291	20,000	0.00108
Tagiugmiullu Nunamiullu Housing Authority	293	1,132,000	0.06103
Municipality of Skagway	296	2,556,000	0.13780
City of Nulato	297	—	0.00426
City of Aniak	298	154,000	0.00830
Alaska Gasline Development Corporation	299	435,000	0.02345
Total present value of projected future employer contributions		<u>1,619,170,000</u>	<u>87.30762</u>

**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, 2023

<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Present value of projected future contributions</u>	<u>Allocation percentage</u>
Nonemployer:			
State of Alaska	999	\$ <u>235,421,000</u>	<u>12.69238 %</u>
Total of all participating entities		\$ <u><u>1,854,591,000</u></u>	<u><u>100.00000 %</u></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, 2023

Employer / nonemployer	Employer/ nonemployer number	Net OPEB Asset	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings	Deferred outflows of resources	
					Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employer:						
State of Alaska	101	\$ 1,140,762,757	2,368,517	51,921,982	610,800	54,901,299
Southwest Region School District	102	2,164,694	4,494	98,526	66,366	169,386
Annette Island School District	103	1,737,958	3,608	79,103	—	82,711
Bering Strait School District	104	6,195,119	12,863	281,972	69,695	364,530
Chatham School District	105	682,282	1,417	31,054	—	32,471
Alaska Municipal League	106	—	—	—	—	—
City of Valdez	107	8,103,027	16,824	368,810	73,001	458,635
Juneau Borough School District	108	10,829,673	22,485	492,914	38,402	553,801
MatanuskaSusitna Borough	109	20,947,292	43,492	953,419	51,963	1,048,874
MatanuskaSusitna Borough School District	110	25,736,910	53,437	1,171,419	70,438	1,295,294
Anchorage School District	111	73,236,128	152,057	3,333,353	394,262	3,879,672
Copper River School District	112	1,060,638	2,202	48,275	2,367	52,844
University of Alaska	113	94,606,434	196,428	4,306,025	—	4,502,453
City of Kenai	115	6,164,106	12,798	280,560	42,930	336,288
Fairbanks North Star Borough	116	19,494,652	40,476	887,302	238,981	1,166,759
Fairbanks North Star Borough School District	117	26,241,798	54,485	1,194,399	203,887	1,452,771
Denali Borough School District	118	834,865	1,733	37,999	47,610	87,342
City And Borough of Sitka	120	8,114,191	16,847	369,319	19,472	405,638
Chugach School District	121	497,445	1,033	22,641	7,728	31,402
Ketchikan Gateway Borough	122	5,213,873	10,825	237,310	—	248,135
City of Soldotna	123	3,622,296	7,521	164,869	3,701	176,091
Iditarod Area School District	124	659,953	1,370	30,038	21,957	53,365
Kuspuk School District	125	1,417,906	2,944	64,536	53,329	120,809
City And Borough of Juneau	126	30,899,922	64,156	1,406,414	—	1,470,570
City of Kodiak	128	5,973,067	12,402	271,865	115,255	399,522
City of Fairbanks	129	7,350,036	15,261	334,538	—	349,799
City of Wasilla	131	6,840,185	14,202	311,332	74,342	399,876
Sitka Borough School District	133	1,979,858	4,111	90,114	14,532	108,757
City of Palmer	134	3,423,814	7,109	155,835	18,673	181,617
City And Borough of Wrangell	135	2,753,937	5,718	125,346	10,742	141,806
City of Bethel	136	5,403,672	11,219	245,949	78,331	335,499
Valdez City School District	137	1,879,376	3,902	85,540	—	89,442
Hoonah City School District	138	344,862	716	15,696	6,663	23,075
City of Nome	139	3,252,623	6,753	148,044	—	154,797
City of Kotzebue	140	3,893,968	8,085	177,235	—	185,320
Galena City School District	141	3,676,879	7,634	167,354	—	174,988
City of Petersburg	143	3,953,513	8,209	179,945	26,636	214,790
Bristol Bay Borough	144	2,761,381	5,733	125,685	—	131,418
North Slope Borough	145	56,124,501	116,529	2,554,515	686,209	3,357,253
Wrangell Public School District	146	625,218	1,298	28,457	—	29,755
City of Cordova	148	2,654,696	5,512	120,829	—	126,341
Nome City School District	149	880,764	1,829	40,088	38,046	79,963
City of King Cove	151	960,157	1,994	43,702	—	45,696
Alaska Housing Finance Corporation	152	15,124,327	31,402	688,386	105,976	825,764
Lower Yukon School District	153	7,465,403	15,500	339,789	3,798	359,087
Northwest Arctic Borough School District	154	5,961,902	12,378	271,357	—	283,735
Southeast Island School District	155	756,713	1,571	34,442	—	36,013
Pribilof School District	156	198,482	412	9,034	5,237	14,683
Lower Kuskokwim School District	157	15,369,948	31,912	699,565	—	731,477
Kodiak Island Borough School District	158	5,727,446	11,892	260,685	—	272,577
Yukon Flats School District	159	815,017	1,692	37,096	—	38,788
Yukon / Koyukuk School District	160	2,477,303	5,144	112,755	—	117,899
North Slope Borough School District	161	8,718,321	18,102	396,816	159,395	574,313
Alutian Region School District	162	—	—	—	—	—
Cordova Community Medical Center	163	3,819,538	7,930	173,847	—	181,777
Lake And Peninsula Borough School District	164	1,760,287	3,655	80,120	—	83,775
Sitka Community Hospital	165	—	—	—	—	—
Tanana School District	166	27,291	57	1,242	8,049	9,348
Southeast Regional Resource Center	167	1,862,009	3,866	84,750	—	88,616
Hydaburg City School District	168	434,179	901	19,762	16,922	37,585

Deferred inflows of resources			OPEB expense (benefit)		
Change of assumptions	Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense (benefit)	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
				Proportionate share of contributions	Total OPEB expense (benefit)
20,992,614	—	20,992,614	(194,402,987)	3,475,078	(190,927,909)
39,835	—	39,835	(368,896)	378,262	9,366
31,982	17,727	49,709	(296,174)	(97,458)	(393,632)
114,004	—	114,004	(1,055,741)	484,224	(571,517)
12,556	25,194	37,750	(116,271)	(123,050)	(239,321)
—	—	—	—	12,857	12,857
149,114	—	149,114	(1,380,877)	438,524	(942,353)
199,290	—	199,290	(1,845,538)	495,688	(1,349,850)
385,478	—	385,478	(3,569,731)	509,187	(3,060,544)
473,617	—	473,617	(4,385,953)	782,537	(3,603,416)
1,347,710	—	1,347,710	(12,480,529)	3,587,206	(8,893,323)
19,518	—	19,518	(180,749)	10,425	(170,324)
1,740,972	338,980	2,079,952	(16,122,348)	125,545	(15,996,803)
113,433	—	113,433	(1,050,456)	317,855	(732,601)
358,746	—	358,746	(3,322,179)	1,418,489	(1,903,690)
482,908	—	482,908	(4,471,994)	1,677,569	(2,794,425)
15,363	—	15,363	(142,273)	223,779	81,506
149,319	—	149,319	(1,382,779)	213,343	(1,169,436)
9,154	—	9,154	(84,772)	35,844	(48,928)
95,947	90,921	186,868	(888,522)	(365,742)	(1,254,264)
66,658	—	66,658	(617,293)	65,340	(551,953)
12,145	—	12,145	(112,466)	122,138	9,672
26,093	—	26,093	(241,632)	278,022	36,390
568,628	8,948	577,576	(5,265,808)	602,009	(4,663,799)
109,918	—	109,918	(1,017,900)	647,660	(370,240)
135,257	53,817	189,074	(1,252,556)	(188,369)	(1,440,925)
125,875	—	125,875	(1,165,670)	414,112	(751,558)
36,434	—	36,434	(337,397)	113,020	(224,377)
63,006	—	63,006	(583,469)	151,989	(431,480)
50,679	—	50,679	(469,312)	113,670	(355,642)
99,440	—	99,440	(920,866)	429,380	(491,486)
34,585	10,497	45,082	(320,274)	(40,933)	(361,207)
6,346	—	6,346	(58,770)	50,621	(8,149)
59,856	47,024	106,880	(554,296)	(176,020)	(730,316)
71,658	22,100	93,758	(663,590)	(34,855)	(698,445)
67,663	28,519	96,182	(626,595)	(147,042)	(773,637)
72,754	—	72,754	(673,738)	209,343	(464,395)
50,816	26,889	77,705	(470,580)	(75,186)	(545,766)
1,032,818	—	1,032,818	(9,564,452)	4,965,519	(4,598,933)
11,505	31,306	42,811	(106,547)	(108,269)	(214,816)
48,852	11,294	60,146	(452,400)	(2,940)	(455,340)
16,208	—	16,208	(150,095)	225,250	75,155
17,669	1,469	19,138	(163,625)	720	(162,905)
278,322	—	278,322	(2,577,411)	843,366	(1,734,045)
137,380	—	137,380	(1,272,216)	68,113	(1,204,103)
109,712	36,379	146,091	(1,015,997)	(15,113)	(1,031,110)
13,925	29,808	43,733	(128,955)	(112,156)	(241,111)
3,653	—	3,653	(33,824)	37,971	4,147
282,842	6,166	289,008	(2,619,268)	330,139	(2,289,129)
105,398	7,846	113,244	(976,042)	88,183	(887,859)
14,998	1,925	16,923	(138,891)	7,940	(130,951)
45,588	37,074	82,662	(422,169)	(133,936)	(556,105)
160,437	—	160,437	(1,485,732)	973,354	(512,378)
—	—	—	—	—	—
70,288	21,529	91,817	(650,906)	(44,007)	(694,913)
32,393	36,642	69,035	(299,979)	(142,411)	(442,390)
—	—	—	—	—	—
502	—	502	(4,651)	45,106	40,455
34,265	3,165	37,430	(317,314)	(36,742)	(354,056)
7,990	—	7,990	(73,991)	72,451	(1,540)

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, 2023

Employer / nonemployer	Employer/ nonemployer number	Net OPEB Asset	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings	Deferred outflows of resources	
					Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
City of Tanana	169	\$ 6,702	14	305	—	319
North Pacific Fishery Management Council	170	1,182,208	2,455	53,808	22,009	78,272
City of Barrow	171	962,638	1,999	43,815	28,262	74,076
City of Saint Paul	172	1,179,727	2,449	53,695	78,219	134,363
Municipality of Anchorage	173	161,327,391	334,958	7,342,839	1,627,366	9,305,163
Kodiak Island Borough	174	2,050,567	4,258	93,332	—	97,590
Nome Joint Utility System	175	573,117	1,190	26,085	11,902	39,177
City of Sand Point	176	703,371	1,460	32,014	30,831	64,305
Ketchikan Gateway Borough School District	177	5,247,367	10,895	238,835	135,257	384,987
City of Dillingham	178	2,060,491	4,278	93,784	1,813	99,875
City of Unalaska	179	8,765,460	18,199	398,961	158,066	575,226
Kenai Peninsula Borough	180	16,338,788	33,924	743,662	63,428	841,014
City of Ketchikan	181	7,898,342	16,399	359,494	69,176	445,069
City of Seward	182	4,211,539	8,744	191,689	—	200,433
City of Fort Yukon	183	491,243	1,020	22,359	—	23,379
Bristol Bay Borough School District	184	424,255	881	19,310	164	20,355
Cordova City School District	185	745,548	1,548	33,934	9,202	44,684
City of Craig	186	1,274,006	2,645	57,987	30,159	90,791
Petersburg Medical Center	187	6,876,160	14,277	312,969	75,359	402,605
Haines Borough	189	1,879,376	3,902	85,540	—	89,442
Kenai Peninsula Borough School District	190	14,619,438	30,354	665,406	—	695,760
City of North Pole	191	2,473,582	5,136	112,585	—	117,721
City of Galena	192	744,307	1,545	33,877	1,992	37,414
City of Nenana	193	115,368	240	5,251	8,655	14,146
Yupit School District	195	1,555,602	3,230	70,803	15,892	89,925
Nenana City School District	196	1,528,311	3,173	69,561	—	72,734
City of Saxman	198	75,671	157	3,444	4,187	7,788
City of Hoonah	199	760,434	1,579	34,611	—	36,190
City of Pelican	200	132,735	276	6,041	—	6,317
City of Whittier	202	1,293,854	2,686	58,890	—	61,576
Anchorage Community Development Authority	203	970,081	2,014	44,153	19,448	65,615
Craig City School District	204	720,738	1,496	32,804	13,383	47,683
Dillingham City School District	205	1,053,195	2,187	47,936	12,463	62,586
City of Thorne Bay	206	424,255	881	19,310	—	20,191
City of Akutan	208	669,877	1,391	30,490	6,502	38,383
Unalaska City School District	209	873,321	1,813	39,749	12,244	53,806
Kashunamiut School District	211	1,740,439	3,614	79,216	—	82,830
City of Homer	215	5,578,584	11,583	253,910	—	265,493
Special Education Service Agency	218	76,912	160	3,501	16,165	19,826
Bartlett Regional Hospital	219	31,783,167	65,990	1,446,615	113,137	1,625,742
Northwest Arctic Borough	220	1,678,413	3,485	76,393	57,332	137,210
Saint Mary's School District	221	963,878	2,001	43,871	—	45,872
Bristol Bay Regional Housing Authority	223	1,039,549	2,158	47,315	12,460	61,933
Copper River Basin Regional Housing Authority	224	642,585	1,334	29,247	—	30,581
Skagway City School District	225	302,685	628	13,777	—	14,405
City of Klawock	227	703,371	1,460	32,014	—	33,474
Petersburg City School District	228	847,270	1,759	38,564	7,048	47,371
Aleutians East Borough	230	589,243	1,223	26,819	27,465	55,507
City of Huslia	235	127,773	265	5,816	673	6,754
City of Kaltag	237	27,291	57	1,242	—	1,299
Haines Borough School District	240	726,940	1,509	33,087	4,981	39,577
City of Elim	242	7,307	15	333	150	498
City of Atka	243	24,810	52	1,129	629	1,810
Aleutians East Borough School District	244	859,675	1,785	39,128	—	40,913
Delta/Greely School District	246	1,189,651	2,470	54,147	—	56,617
Lake And Peninsula Borough	247	354,787	737	16,148	—	16,885
City And Borough of Yakutat	248	730,662	1,517	33,256	2,100	36,873
City of Unalakleet	249	141,825	294	6,455	—	6,749
Klawock City School District	251	462,711	961	21,060	13,069	35,090
City of Mekoryuk	254	—	—	—	240	240

Deferred inflows of resources			OPEB expense (benefit)		
Change of assumptions	Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense (benefit)	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 OPEB expense (benefit)
123	—	123	(1,142)	(47)	(1,189)
21,755	—	21,755	(201,466)	133,685	(67,781)
17,715	—	17,715	(164,048)	169,660	5,612
21,710	—	21,710	(201,043)	363,878	162,835
2,968,789	—	2,968,789	(27,492,594)	11,782,501	(15,710,093)
37,735	967	38,702	(349,447)	74,140	(275,307)
10,547	—	10,547	(97,668)	98,129	461
12,944	—	12,944	(119,865)	170,787	50,922
96,563	—	96,563	(894,230)	728,873	(165,357)
37,918	—	37,918	(351,138)	88,375	(262,763)
161,304	—	161,304	(1,493,765)	931,432	(562,333)
300,671	—	300,671	(2,784,373)	461,708	(2,322,665)
145,347	—	145,347	(1,345,995)	535,083	(810,912)
77,502	13,879	91,381	(717,709)	(63,710)	(781,419)
9,040	6,100	15,140	(83,715)	(12,782)	(96,497)
7,807	—	7,807	(72,299)	(12,620)	(84,919)
13,720	—	13,720	(127,052)	69,602	(57,450)
23,445	—	23,445	(217,110)	148,659	(68,451)
126,537	—	126,537	(1,171,800)	379,623	(792,177)
34,585	2,671	37,256	(320,274)	53,724	(266,550)
269,031	29,522	298,553	(2,491,370)	152,709	(2,338,661)
45,519	4,973	50,492	(421,535)	11,431	(410,104)
13,697	—	13,697	(126,841)	29,576	(97,265)
2,123	—	2,123	(19,660)	35,595	15,935
28,627	—	28,627	(265,098)	108,548	(156,550)
28,124	8,335	36,459	(260,447)	(2,734)	(263,181)
1,393	—	1,393	(12,896)	21,053	8,157
13,994	4,489	18,483	(129,589)	(7,757)	(137,346)
2,443	4,408	6,851	(22,620)	(18,544)	(41,164)
23,810	8,899	32,709	(220,492)	(46,826)	(267,318)
17,852	—	17,852	(165,316)	109,248	(56,068)
13,263	—	13,263	(122,824)	70,835	(51,989)
19,381	—	19,381	(179,480)	71,303	(108,177)
7,807	14,932	22,739	(72,299)	(75,085)	(147,384)
12,327	—	12,327	(114,157)	50,567	(63,590)
16,071	—	16,071	(148,827)	52,416	(96,411)
32,028	11,931	43,959	(296,597)	(55,759)	(352,356)
102,659	7,585	110,244	(950,674)	76,575	(874,099)
1,415	—	1,415	(13,107)	79,973	66,866
584,882	—	584,882	(5,416,326)	903,977	(4,512,349)
30,887	—	30,887	(286,027)	313,368	27,341
17,738	9,307	27,045	(164,259)	(25,529)	(189,788)
19,130	—	19,130	(177,155)	78,816	(98,339)
11,825	16,660	28,485	(109,506)	(73,996)	(183,502)
5,570	4,744	10,314	(51,582)	(25,135)	(76,717)
12,944	10,757	23,701	(119,865)	(46,884)	(166,749)
15,592	—	15,592	(144,387)	40,787	(103,600)
10,843	—	10,843	(100,416)	153,768	53,352
2,351	—	2,351	(21,774)	8,268	(13,506)
502	216	718	(4,651)	251	(4,400)
13,377	—	13,377	(123,881)	38,919	(84,962)
134	—	134	(1,245)	701	(544)
457	—	457	(4,228)	3,814	(414)
15,820	5,628	21,448	(146,501)	(12,287)	(158,788)
21,892	7,739	29,631	(202,734)	14,988	(187,746)
6,529	460	6,989	(60,461)	(3,506)	(63,967)
13,446	—	13,446	(124,516)	22,093	(102,423)
2,610	10	2,620	(24,169)	(765)	(24,934)
8,515	—	8,515	(78,853)	82,228	3,375
—	—	—	—	1,591	1,591

**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, 2023

Deferred outflows of resources						
Employer/nonemployer	Employer/ nonemployer number	Net OPEB Asset	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings	Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Alaska Gateway School District	255	\$ 1,947,604	4,044	88,645	31,403	124,092
Pelican City School District	257	33,494	70	1,524	288	1,882
Denali Borough	258	491,243	1,020	22,359	1,647	25,026
City of Allakaket	259	—	—	—	—	—
City of Kachemak	260	33,494	70	1,524	—	1,594
Cook Inlet Housing Authority	262	9,612,730	19,959	437,525	51,475	508,959
Interior Regional Housing Authority	263	844,789	1,754	38,451	7,906	48,111
Yakutat School District	264	176,153	366	8,018	10,853	19,237
Kake City School District	265	506,129	1,051	23,037	1,026	25,114
Aleutian Housing Authority	267	513,572	1,066	23,375	26,223	50,664
Bering Straits Regional Housing Authority	270	1,123,904	2,334	51,155	—	53,489
City of Egegik	271	222,052	461	10,107	—	10,568
Illisagvik College	275	4,184,248	8,688	190,447	39,006	238,141
North Pacific Rim Housing Authority	276	1,224,386	2,542	55,728	4,566	62,836
Saxman Seaport	278	26,968	56	1,227	1,379	2,662
TlingitHaida Regional Housing Authority	279	2,451,252	5,089	111,569	4,559	121,217
City of Toksook Bay	280	9,924	21	452	1,629	2,102
Baranof Island Housing Authority	281	555,750	1,154	25,295	3,317	29,766
City of Delta Junction	282	169,950	353	7,735	8,551	16,639
City of Anderson	283	7,136	15	325	68	408
InterIsland Ferry Authority	284	962,638	1,999	43,815	—	45,814
City of Seldovia	286	81,874	170	3,726	1,700	5,596
Northwest Inupiat Housing Authority	288	988,688	2,053	45,000	—	47,053
City of Upper Kalskag	290	8,684	18	395	229	642
City of Shaktoolik	291	24,810	52	1,129	5,507	6,688
Tagiugmiullu Nunamiullu Housing Authority	293	1,404,260	2,916	63,915	—	66,831
Municipality of Skagway	296	3,170,750	6,583	144,317	21,197	172,097
City of Nulato	297	98,011	203	4,461	—	4,664
City of Aniak	298	191,039	397	8,695	7,335	16,427
Alaska Gasline Development Corporation	299	539,623	1,120	24,561	25,753	51,434
Total for employers		2,008,888,340	4,170,976	91,434,837	6,332,740	101,938,553
Nonemployer:						
State of Alaska	999	292,042,660	606,357	13,292,363	—	13,898,720
Total of all participating entities		\$ 2,300,931,000	4,777,333	104,727,200	6,332,740	115,837,273

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)		
Change of assumptions	Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense (benefit)	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
				Proportionate share of contributions	Total OPEB expense (benefit)
35,840	—	35,840	(331,901)	149,550	(182,351)
616	—	616	(5,708)	3,058	(2,650)
9,040	—	9,040	(83,715)	8,418	(75,297)
—	—	—	—	—	—
616	1,754	2,370	(5,708)	(8,691)	(14,399)
176,896	—	176,896	(1,638,153)	312,491	(1,325,662)
15,546	—	15,546	(143,965)	65,941	(78,024)
3,242	—	3,242	(30,019)	56,130	26,111
9,314	—	9,314	(86,252)	14,529	(71,723)
9,451	—	9,451	(87,520)	142,640	55,120
20,682	15,535	36,217	(191,530)	(22,171)	(213,701)
4,086	16,518	20,604	(37,841)	(58,497)	(96,338)
77,000	—	77,000	(713,058)	289,887	(423,171)
22,531	—	22,531	(208,654)	28,716	(179,938)
496	—	496	(4,596)	14,974	10,378
45,109	—	45,109	(417,730)	49,452	(368,278)
183	—	183	(1,691)	8,781	7,090
10,227	—	10,227	(94,708)	28,366	(66,342)
3,127	—	3,127	(28,962)	35,817	6,855
131	—	131	(1,216)	294	(922)
17,715	11,547	29,262	(164,048)	(36,521)	(200,569)
1,507	—	1,507	(13,953)	7,655	(6,298)
18,194	90,016	108,210	(168,487)	(388,339)	(556,826)
160	—	160	(1,480)	1,797	317
457	—	457	(4,228)	21,988	17,760
25,842	61,603	87,445	(239,307)	(319,261)	(558,568)
58,349	—	58,349	(540,343)	178,049	(362,294)
1,804	7	1,811	(16,703)	(680)	(17,383)
3,516	—	3,516	(32,556)	28,547	(4,009)
9,930	—	9,930	(91,960)	163,024	71,064
36,968,088	1,266,411	38,234,499	(342,344,536)	42,212,834	(300,131,702)
5,374,245	5,066,329	10,440,574	(49,768,425)	(42,212,834)	(91,981,259)
42,342,333	6,332,740	48,675,073	(392,112,961)	—	(392,112,961)

**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, 2023

(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, 2023

(3) Allocation Methodology

Governmental Accounting Standards Board (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 2024 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 0.00% of annual payroll for the year ended June 30, 2023.

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, 2023 are as follows:

Total OPEB liability	\$ 6,775,291,000
Plan fiduciary net position	<u>(9,076,222,000)</u>
Net OPEB asset	<u>\$ (2,300,931,000)</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, 2023

The collective total OPEB liability for the June 30, 2023 measurement date was determined by actuarial valuations as of June 30, 2022, which was rolled forward to the measurement date of June 30, 2023. The actuarial valuation used the following actuarial assumptions:

Inflation rate	2.50% per year
Salary increases	For Peace Officer/Firefighter, increases range from 8.50% to 3.85% based on service. For Others, increases range from 6.75% to 2.85% based on service.
Investment rate of return	7.25%, net of investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.75%.
Healthcare cost trend rates	Pre-65 medical: 6.7% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drugs/Employer Group Waiver Program: 7.2% grading down to 4.5% Initial trend rates are for FY 2024 Ultimate trend rates reached in FY 2050
Mortality – Peace Officer / Firefighter	Pre-commencement mortality rates were based on the Pub-2010 Safety Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 70% of the time. Post-commencement mortality rates for healthy retirees were based on the Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.

**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, 2023

Mortality – Others

Pre-commencement mortality rates were based on the Pub-2010 General Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 35% of the time.

Post-commencement mortality rates for healthy retirees were based 101% of male and 110% of female rates of the Pub-2010 General Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.

Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.

Post-commencement mortality rates for beneficiaries were based on 101% of male and 108% of female rates of the Pub-2010 Contingen Survivor table, headcount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.

The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The assumptions used in the June 30, 2022 actuarial valuation are the same as those used in the June 30, 2021 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. 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.

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June 30, 2023

(b) Long-term 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 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 adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation are summarized in the following table (note that the rates shown below exclude an inflation component of 2.50%):

<u>Asset class</u>	<u>Target asset allocation</u>	<u>Long-term expected real rate of return</u>
Broad domestic equity	27.00%	6.17%
Global equity (non-U.S.)	22.00	6.55
Aggregate bonds	23.00	1.63
Real assets	14.00	4.87
Private equity	14.00	11.57
Cash equivalents	—	0.49

(c) Discount Rate

The discount rate used to measure the total OPEB liability was 7.25%. 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.

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

The following presents the collective net OPEB asset as of June 30, 2023, calculated using the discount rate of 7.25%, as well as what the Plan's collective net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.25%) or one-percentage-point higher (8.25%) than the current rate:

	<u>1% decrease (6.25%)</u>	<u>Current discount rate (7.25%)</u>	<u>1% increase (8.25%)</u>
\$	1,529,414,000	2,300,931,000	2,949,048,000

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Notes to Schedule of Employer and Nonemployer Allocations and
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June 30, 2023

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

The following presents the collective net OPEB asset as of June 30, 2023, calculated using the healthcare cost trend rates as shown above, as well as what the Plan's collective net OPEB 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:

	1% decrease	Current healthcare cost trend rate	1% increase
\$	3,023,183,000	2,300,931,000	1,440,926,000

(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, 2023:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Difference between expected and actual experience	2023	1.2 years	—	28,664,000	23,886,667	4,777,333
Difference between projected and actual earnings on OPEB plan investments	2019	5 years	20,400,363	—	20,400,363	—
	2020	5 years	98,084,800	—	49,042,400	49,042,400
	2021	5 years	(1,037,706,000)	—	(345,902,000)	(691,804,000)
	2022	5 years	1,030,848,000	—	257,712,000	773,136,000
	2023	5 years	—	(32,059,000)	(6,411,800)	(25,647,200)
			111,627,163	(32,059,000)	(25,159,037)	104,727,200
Total deferred outflows of resources			\$ 111,627,163	(32,059,000)	(25,159,037)	104,727,200
Deferred inflows of resources:						
Difference between expected and actual experience	2022	1.3 years	\$ 13,926,462	—	13,926,462	—
Change in assumptions	2022	1.3 years	\$ 90,294,462	—	90,294,462	—
	2023	1.2 years	—	254,054,000	211,711,667	42,342,333
Total deferred inflows of resources			\$ 104,220,924	254,054,000	315,932,591	42,342,333

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June 30, 2023

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 1.2 years and 1.3 years for the 2023 and 2022 amounts, respectively.

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:	
2024	\$ (83,124,400)
2025	(94,601,800)
2026	251,300,200
2027	<u>(6,411,800)</u>
Total	<u>\$ 67,162,200</u>

(7) Collective OPEB Expense (Benefit)

The components of the collective OPEB expense (benefit) (excluding employer specific amounts) for the year ending June 30, 2023 are as follows:

Service cost	\$ 58,773,000
Interest on total OPEB liability	488,658,000
Administrative expense	4,955,000
Expected investment return net of investment expenses	(626,904,000)
Other	(390,000)
Recognition (amortization) of deferred outflows/inflows of resources:	
Difference between expected and actual experience	9,960,205
Change in assumptions	(302,006,129)
Difference between projected and actual investment earnings on OPEB plan investments	<u>(25,159,037)</u>
Total OPEB expense (benefit)	<u>\$ (392,112,961)</u>

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

As of and for the year ended June 30, 2023

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 587,000	0.24934 %
Annette Island School District	103	469,000	0.19922
Bering Strait School District	104	1,682,000	0.71446
Chatham School District	105	185,000	0.07858
Alaska Municipal League	106	—	—
City of Valdez	107	2,200,000	0.93450
Juneau Borough School District	108	2,938,000	1.24798
Matanuska-Susitna Borough	109	5,684,000	2.41440
Matanuska-Susitna Borough School District	110	6,984,000	2.96660
Anchorage School District	111	19,871,000	8.44062
Copper River School District	112	289,000	0.12276
University of Alaska	113	25,670,000	10.90387
City of Kenai	115	1,673,000	0.71064
Fairbanks North Star Borough	116	5,289,000	2.24661
Fairbanks North Star Borough School District	117	7,120,000	3.02437
Denali Borough School District	118	228,000	0.09685
City And Borough of Sitka	120	2,202,000	0.93535
Chugach School District	121	133,000	0.05649
Ketchikan Gateway Borough	122	1,414,000	0.60063
City of Soldotna	123	983,000	0.41755
Iditarod Area School District	124	177,000	0.07518
Kuspuk School District	125	384,000	0.16311
City And Borough of Juneau	126	8,382,000	3.56043
City of Kodiak	128	1,620,000	0.68813
City of Fairbanks	129	1,994,000	0.84699
City of Wasilla	131	1,856,000	0.78837
Sitka Borough School District	133	536,000	0.22768
City of Palmer	134	928,000	0.39419
City And Borough of Wrangell	135	748,000	0.31773
City of Bethel	136	1,466,000	0.62271
Valdez City School District	137	512,000	0.21748
Hoonah City School District	138	93,000	0.03950
City of Nome	139	881,000	0.37422
City of Kotzebue	140	1,054,000	0.44771
Galena City School District	141	999,000	0.42435
City of Petersburg	143	1,070,000	0.45450
Bristol Bay Borough	144	750,000	0.31858
North Slope Borough	145	15,226,000	6.46756
Wrangell Public School District	146	170,000	0.07221
City of Cordova	148	722,000	0.30668
Nome City School District	149	238,000	0.10110
City of King Cove	151	260,000	0.11044
Alaska Housing Finance Corporation	152	4,104,000	1.74326
Lower Yukon School District	153	2,025,000	0.86016
Northwest Arctic Borough School District	154	1,619,000	0.68770
Southeast Island School District	155	203,000	0.08623
Pribilof School District	156	54,000	0.02294
Lower Kuskokwim School District	157	4,172,000	1.77214
Kodiak Island Borough School District	158	1,552,000	0.65924
Yukon Flats School District	159	222,000	0.09430
Yukon / Koyukuk School District	160	672,000	0.28545

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

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
North Slope Borough School District	161	\$ 2,365,000	1.00458 %
Cordova Community Medical Center	163	1,035,000	0.43964
Lake And Peninsula Borough School District	164	479,000	0.20347
Tanana School District	166	7,000	0.00297
Southeast Regional Resource Center	167	505,000	0.21451
Hydaburg City School District	168	118,000	0.05012
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	322,000	0.13678
City of Barrow	171	261,000	0.11087
City of Saint Paul	172	321,000	0.13635
Municipality of Anchorage	173	43,771,000	18.59265
Kodiak Island Borough	174	557,000	0.23660
Nome Joint Utility System	175	155,000	0.06584
City of Sand Point	176	192,000	0.08156
Ketchikan Gateway Borough School District	177	1,424,000	0.60487
City of Dillingham	178	559,000	0.23745
City of Unalaska	179	2,377,000	1.00968
Kenai Peninsula Borough	180	4,431,000	1.88216
City of Ketchikan	181	2,140,000	0.90901
City of Seward	182	1,140,000	0.48424
City of Fort Yukon	183	133,000	0.05649
Bristol Bay Borough School District	184	117,000	0.04970
Cordova City School District	185	201,000	0.08538
City of Craig	186	347,000	0.14740
Petersburg Medical Center	187	1,866,000	0.79262
Haines Borough	189	512,000	0.21748
Kenai Peninsula Borough School District	190	3,965,000	1.68422
City of North Pole	191	672,000	0.28545
City of Galena	192	200,000	0.08495
City of Nenana	193	31,000	0.01317
Yupit School District	195	420,000	0.17840
Nenana City School District	196	415,000	0.17628
City of Saxman	198	19,000	0.00807
City of Hoonah	199	205,000	0.08708
City of Pelican	200	34,000	0.01444
City of Whittier	202	352,000	0.14952
Anchorage Community Development Authority	203	262,000	0.11129
Craig City School District	204	195,000	0.08283
Dillingham City School District	205	287,000	0.12191
City of Thorne Bay	206	117,000	0.04970
City of Akutan	208	183,000	0.07773
Unalaska City School District	209	238,000	0.10110
Kashunamiut School District	211	469,000	0.19922
City of Homer	215	1,516,000	0.64395
Special Education Service Agency	218	20,000	0.00850
Bartlett Regional Hospital	219	8,624,000	3.66322
Northwest Arctic Borough	220	454,000	0.19285
Saint Mary's School District	221	261,000	0.11087
Bristol Bay Regional Housing Authority	223	280,000	0.11894
Copper River Basin Regional Housing Authority	224	175,000	0.07433
Skagway City School District	225	82,000	0.03483

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ALASKA RETIREE HEALTHCARE TRUST**

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

As of and for the year ended June 30, 2023

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Klawock	227	\$ 192,000	0.08156 %
Petersburg City School District	228	229,000	0.09727
Aleutians East Borough	230	161,000	0.06839
City of Huslia	235	33,000	0.01402
City of Kaltag	237	7,000	0.00297
Haines Borough School District	240	195,000	0.08283
City of Atka	243	7,000	0.00297
Aleutians East Borough School District	244	232,000	0.09855
Delta/Greely School District	246	323,000	0.13720
Lake And Peninsula Borough	247	95,000	0.04035
City And Borough of Yakutat	248	195,000	0.08283
City of Unalakleet	249	—	—
Klawock City School District	251	125,000	0.05310
Alaska Gateway School District	255	526,000	0.22343
Pelican City School District	257	9,000	0.00382
Denali Borough	258	133,000	0.05649
City of Kachemak	260	9,000	0.00382
Cook Inlet Housing Authority	262	2,607,000	1.10738
Interior Regional Housing Authority	263	229,000	0.09727
Yakutat School District	264	48,000	0.02039
Kake City School District	265	136,000	0.05777
Aleutian Housing Authority	267	137,000	0.05819
Bering Straits Regional Housing Authority	270	303,000	0.12871
City of Egegik	271	61,000	0.02591
Ilisagvik College	275	1,136,000	0.48254
North Pacific Rim Housing Authority	276	332,000	0.14102
Saxman Seaport	278	—	—
Tlingit-Haida Regional Housing Authority	279	665,000	0.28247
City of Toksook Bay	280	—	—
Baranof Island Housing Authority	281	151,000	0.06414
City of Delta Junction	282	46,000	0.01954
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	261,000	0.11087
City of Seldovia	286	23,000	0.00977
Northwest Inupiat Housing Authority	288	270,000	0.11469
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	7,000	0.00297
Tagiugmiullu Nunamiullu Housing Authority	293	381,000	0.16184
Municipality of Skagway	296	860,000	0.36530
City of Nulato	297	—	—
City of Aniak	298	51,000	0.02168
Alaska Gasline Development Corporation	299	145,000	0.06159
Total of all participating employers		<u>\$ 235,421,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report.

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ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of net OPEB (asset) attributable to employer	Proportionate Share of OPEB Plan Expense (Benefit)
Southwest Region School District	102	\$ (728,181)	(124,093)
Annette Island School District	103	(581,800)	(99,147)
Bering Strait School District	104	(2,086,542)	(355,578)
Chatham School District	105	(229,495)	(39,109)
Alaska Municipal League	106	—	—
City of Valdez	107	(2,729,127)	(465,084)
Juneau Borough School District	108	(3,644,625)	(621,099)
Matanuska-Susitna Borough	109	(7,051,072)	(1,201,608)
Matanuska-Susitna Borough School District	110	(8,663,738)	(1,476,430)
Anchorage School District	111	(24,650,221)	(4,200,765)
Copper River School District	112	(358,508)	(61,095)
University of Alaska	113	(31,843,952)	(5,426,684)
City of Kenai	115	(2,075,377)	(353,675)
Fairbanks North Star Borough	116	(6,561,070)	(1,118,104)
Fairbanks North Star Borough School District	117	(8,832,448)	(1,505,181)
Denali Borough School District	118	(282,837)	(48,200)
City And Borough of Sitka	120	(2,731,608)	(465,507)
Chugach School District	121	(164,988)	(28,116)
Ketchikan Gateway Borough	122	(1,754,084)	(298,922)
City of Soldotna	123	(1,219,424)	(207,808)
Iditarod Area School District	124	(219,571)	(37,418)
Kuspuk School District	125	(476,357)	(81,178)
City And Borough of Juneau	126	(10,397,975)	(1,771,970)
City of Kodiak	128	(2,009,630)	(342,471)
City of Fairbanks	129	(2,473,582)	(421,535)
City of Wasilla	131	(2,302,391)	(392,362)
Sitka Borough School District	133	(664,915)	(113,311)
City of Palmer	134	(1,151,195)	(196,181)
City And Borough of Wrangell	135	(927,903)	(158,129)
City of Bethel	136	(1,818,591)	(309,915)
Valdez City School District	137	(635,142)	(108,238)
Hoonah City School District	138	(115,368)	(19,660)
City of Nome	139	(1,092,891)	(186,245)
City of Kotzebue	140	(1,307,500)	(222,818)
Galena City School District	141	(1,239,272)	(211,190)
City of Petersburg	143	(1,327,348)	(226,200)
Bristol Bay Borough	144	(930,384)	(158,551)
North Slope Borough	145	(18,888,041)	(3,218,804)
Wrangell Public School District	146	(210,887)	(35,938)
City of Cordova	148	(895,650)	(152,632)
Nome City School District	149	(295,242)	(50,314)
City of King Cove	151	(322,533)	(54,964)

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As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of net OPEB (asset) attributable to employer	Proportionate Share of OPEB Plan Expense (Benefit)
Alaska Housing Finance Corporation	152	\$ (5,091,063)	(867,593)
Lower Yukon School District	153	(2,512,038)	(428,089)
Northwest Arctic Borough School District	154	(2,008,390)	(342,260)
Southeast Island School District	155	(251,824)	(42,915)
Pribilof School District	156	(66,988)	(11,416)
Lower Kuskokwim School District	157	(5,175,418)	(881,968)
Kodiak Island Borough School District	158	(1,925,275)	(328,096)
Yukon Flats School District	159	(275,394)	(46,931)
Yukon / Koyukuk School District	160	(833,624)	(142,062)
North Slope Borough School District	161	(2,933,812)	(499,965)
Cordova Community Medical Center	163	(1,283,930)	(218,801)
Lake And Peninsula Borough School District	164	(594,205)	(101,261)
Tanana School District	166	(8,684)	(1,480)
Southeast Regional Resource Center	167	(626,459)	(106,758)
Hydaburg City School District	168	(146,380)	(24,945)
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	(399,445)	(68,071)
City of Barrow	171	(323,774)	(55,176)
City of Saint Paul	172	(398,204)	(67,860)
Municipality of Anchorage	173	(54,298,466)	(9,253,269)
Kodiak Island Borough	174	(690,965)	(117,751)
Nome Joint Utility System	175	(192,279)	(32,767)
City of Sand Point	176	(238,178)	(40,589)
Ketchikan Gateway Borough School District	177	(1,766,490)	(301,036)
City of Dillingham	178	(693,446)	(118,174)
City of Unalaska	179	(2,948,698)	(502,502)
Kenai Peninsula Borough	180	(5,496,710)	(936,721)
City of Ketchikan	181	(2,654,696)	(452,400)
City of Seward	182	(1,414,184)	(240,998)
City of Fort Yukon	183	(164,988)	(28,116)
Bristol Bay Borough School District	184	(145,140)	(24,734)
Cordova City School District	185	(249,343)	(42,492)
City of Craig	186	(430,458)	(73,356)
Petersburg Medical Center	187	(2,314,796)	(394,476)
Haines Borough	189	(635,142)	(108,238)
Kenai Peninsula Borough School District	190	(4,918,631)	(838,208)
City of North Pole	191	(833,624)	(142,062)
City of Galena	192	(248,102)	(42,280)
City of Nenana	193	(38,456)	(6,553)
Yup'it School District	195	(521,015)	(88,789)
Nenana City School District	196	(514,813)	(87,732)
City of Saxman	198	(23,570)	(4,017)

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As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of net OPEB (asset) attributable to employer	Proportionate Share of OPEB Plan Expense (Benefit)
City of Hoonah	199	\$ (254,305)	(43,337)
City of Pelican	200	(42,177)	(7,188)
City of Whittier	202	(436,660)	(74,413)
Anchorage Community Development Authority	203	(325,014)	(55,387)
Craig City School District	204	(241,900)	(41,223)
Dillingham City School District	205	(356,027)	(60,672)
City of Thorne Bay	206	(145,140)	(24,734)
City of Akutan	208	(227,014)	(38,687)
Unalaska City School District	209	(295,242)	(50,314)
Kashunamiut School District	211	(581,800)	(99,147)
City of Homer	215	(1,880,617)	(320,485)
Special Education Service Agency	218	(24,810)	(4,228)
Bartlett Regional Hospital	219	(10,698,179)	(1,823,129)
Northwest Arctic Borough	220	(563,193)	(95,976)
Saint Mary's School District	221	(323,774)	(55,176)
Bristol Bay Regional Housing Authority	223	(347,343)	(59,193)
Copper River Basin Regional Housing Authority	224	(217,090)	(36,995)
Skagway City School District	225	(101,722)	(17,335)
City of Klawock	227	(238,178)	(40,589)
Petersburg City School District	228	(284,077)	(48,411)
Aleutians East Borough	230	(199,722)	(34,036)
City of Huslia	235	(40,937)	(6,976)
City of Kaltag	237	(8,684)	(1,480)
Haines Borough School District	240	(241,900)	(41,223)
City of Atka	243	(8,684)	(1,480)
Aleutians East Borough School District	244	(287,799)	(49,045)
Delta/Greely School District	246	(400,685)	(68,283)
Lake And Peninsula Borough	247	(117,849)	(20,083)
City And Borough of Yakutat	248	(241,900)	(41,223)
City of Unalakleet	249	—	—
Klawock City School District	251	(155,064)	(26,425)
Alaska Gateway School District	255	(652,509)	(111,197)
Pelican City School District	257	(11,165)	(1,903)
Denali Borough	258	(164,988)	(28,116)
City of Kachemak	260	(11,165)	(1,903)
Cook Inlet Housing Authority	262	(3,234,016)	(551,125)
Interior Regional Housing Authority	263	(284,077)	(48,411)
Yakutat School District	264	(59,545)	(10,147)
Take City School District	265	(168,710)	(28,751)
Aleutian Housing Authority	267	(169,950)	(28,962)
Bering Straits Regional Housing Authority	270	(375,875)	(64,055)
City of Egegik	271	(75,671)	(12,896)

**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, 2023

Employer	Employer number	State proportionate share of net OPEB (asset) attributable to employer	Proportionate Share of OPEB Plan Expense (Benefit)
Ilisagvik College	275	\$ (1,409,222)	(240,152)
North Pacific Rim Housing Authority	276	(411,850)	(70,185)
Saxman Seaport	278	—	—
Tlingit-Haida Regional Housing Authority	279	(824,941)	(140,582)
City of Toksook Bay	280	—	—
Baranof Island Housing Authority	281	(187,317)	(31,922)
City of Delta Junction	282	(57,064)	(9,724)
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	(323,774)	(55,176)
City of Seldovia	286	(28,532)	(4,862)
Northwest Inupiat Housing Authority	288	(334,938)	(57,078)
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	(8,684)	(1,480)
Tagiugmiullu Nunamiullu Housing Authority	293	(472,635)	(80,544)
Municipality of Skagway	296	(1,066,841)	(181,806)
City of Nulato	297	—	—
City of Aniak	298	(63,266)	(10,781)
Alaska Gasline Development Corporation	299	(179,877)	(30,658)
Total of all participating employers		\$ <u>(292,042,660)</u>	<u>(49,768,425)</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, 2023

Employer/nonemployer	Employer number	Employer contributions		
		Actual	Retiree Drug Subsidy	Total
Employer:				
State of Alaska	101	\$ 6,111	4,991	11,102
Southwest Region School District	102	(104)	(85)	(189)
Annette Island School District	103	182	149	331
Bering Strait School District	104	473	386	859
Chatham School District	105	(2)	(1)	(3)
Alaska Municipal League	106	—	—	—
City of Valdez	107	(223)	(182)	(405)
Juneau Borough School District	108	—	—	—
Matanuska-Susitna Borough	109	164	134	298
Matanuska-Susitna Borough School District	110	9,123	7,448	16,571
Anchorage School District	111	40,741	33,261	74,002
Copper River School District	112	91	74	165
University of Alaska	113	1,965	1,604	3,569
City of Kenai	115	1,564	1,277	2,841
Fairbanks North Star Borough	116	(157)	(128)	(285)
Fairbanks North Star Borough School District	117	1,047	855	1,902
Denali Borough School District	118	133	108	241
City And Borough of Sitka	120	—	—	—
Chugach School District	121	2,519	2,057	4,576
Ketchikan Gateway Borough	122	(6)	(5)	(11)
City of Soldotna	123	—	—	—
Iditarod Area School District	124	9,446	7,711	17,157
Kuspuk School District	125	2,132	1,740	3,872
City And Borough of Juneau	126	457	373	830
City of Kodiak	128	—	—	—
City of Fairbanks	129	—	—	—
City of Wasilla	131	—	—	—
Sitka Borough School District	133	38	31	69
City of Palmer	134	(59)	(48)	(107)
City And Borough of Wrangell	135	—	—	—
City of Bethel	136	(4)	(3)	(7)
Valdez City School District	137	612	500	1,112
Hoonah City School District	138	—	—	—
City of Nome	139	80	65	145
City of Kotzebue	140	—	—	—
Galena City School District	141	824	673	1,497
City of Petersburg	143	757	618	1,375
Bristol Bay Borough	144	—	—	—
North Slope Borough	145	16,937	13,827	30,764
Wrangell Public School District	146	477	390	867
City of Cordova	148	(32)	(26)	(58)
Nome City School District	149	32,904	26,862	59,766
City of King Cove	151	3,077	2,512	5,589
Alaska Housing Finance Corporation	152	24,115	19,687	43,802
Lower Yukon School District	153	518	423	941
Northwest Arctic Borough School District	154	255	208	463
Southeast Island School District	155	—	—	—
Pribilof School District	156	9,190	7,502	16,692
Lower Kuskokwim School District	157	18,034	14,723	32,757
Kodiak Island Borough School District	158	833	680	1,513
Yukon Flats School District	159	546	446	992

**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, 2023

Employer/nonemployer	Employer number	Employer contributions		
		Actual	Retiree Drug Subsidy	Total
Yukon / Koyukuk School District	160	\$ 1,592	1,300	2,892
North Slope Borough School District	161	3,158	2,578	5,736
Cordova Community Medical Center	163	9,360	7,642	17,002
Lake And Peninsula Borough School District	164	4,775	3,898	8,673
Tanana School District	166	3,477	2,838	6,315
Southeast Regional Resource Center	167	—	—	—
Hydaburg City School District	168	208	170	378
City of Tanana	169	—	—	—
North Pacific Fishery Management Council	170	—	—	—
City of Barrow	171	1,617	1,320	2,937
City of Saint Paul	172	—	—	—
Municipality of Anchorage	173	287,615	234,807	522,422
Kodiak Island Borough	174	—	—	—
Nome Joint Utility System	175	—	—	—
City of Sand Point	176	—	—	—
Ketchikan Gateway Borough School District	177	—	—	—
City of Dillingham	178	1,687	1,377	3,064
City of Unalaska	179	—	—	—
Kenai Peninsula Borough	180	97	79	176
City of Ketchikan	181	631	515	1,146
City of Seward	182	—	—	—
City of Fort Yukon	183	1,560	1,273	2,833
Bristol Bay Borough School District	184	—	—	—
Cordova City School District	185	24	19	43
City of Craig	186	(43)	(35)	(78)
Petersburg Medical Center	187	(685)	(559)	(1,244)
Haines Borough	189	(132)	(108)	(240)
Kenai Peninsula Borough School District	190	(61)	(50)	(111)
City of North Pole	191	43	35	78
City of Galena	192	—	—	—
City of Nenana	193	25	20	45
Yupit School District	195	1,749	1,428	3,177
Nenana City School District	196	237	194	431
City of Saxman	198	1,404	1,146	2,550
City of Hoonah	199	69	56	125
City of Pelican	200	(8)	(7)	(15)
City of Whittier	202	—	—	—
Anchorage Community Development Authority	203	7,051	5,756	12,807
Craig City School District	204	(112)	(92)	(204)
Dillingham City School District	205	—	—	—
City of Thorne Bay	206	(1)	(1)	(2)
City of Akutan	208	209	171	380
Unalaska City School District	209	114	93	207
Kashunamiut School District	211	—	—	—
City of Homer	215	20	16	36
Special Education Service Agency	218	—	—	—
Bartlett Regional Hospital	219	2,966	2,421	5,387
Northwest Arctic Borough	220	4	3	7
Saint Mary's School District	221	—	—	—
Bristol Bay Regional Housing Authority	223	188	153	341
Copper River Basin Regional Housing Authority	224	—	—	—

**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, 2023

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Skagway City School District	225	\$ —	—	—
City of Klawock	227	589	481	1,070
Petersburg City School District	228	—	—	—
Aleutians East Borough	230	6,951	5,675	12,626
City of Huslia	235	577	471	1,048
City of Kaltag	237	—	—	—
Haines Borough School District	240	—	—	—
City of Elim	242	496	405	901
City of Atka	243	1,064	869	1,933
Aleutians East Borough School District	244	9	7	16
Delta/Greely School District	246	—	—	—
Lake And Peninsula Borough	247	—	—	—
City And Borough of Yakutat	248	—	—	—
City of Unalakleet	249	—	—	—
Klawock City School District	251	416	340	756
City of Mekoryik	254	792	647	1,439
Alaska Gateway School District	255	1,180	963	2,143
Pelican City School District	257	1,826	1,491	3,317
Denali Borough	258	—	—	—
City of Allakaket	259	—	—	—
City of Kachemak	260	68	56	124
Cook Inlet Housing Authority	262	9,147	7,468	16,615
Interior Regional Housing Authority	263	—	—	—
Yakutat School District	264	1,672	1,365	3,037
Kake City School District	265	—	—	—
Aleutian Housing Authority	267	9,737	7,949	17,686
Bering Straits Regional Housing Authority	270	233	190	423
City of Egegik	271	—	—	—
Ilisagvik College	275	—	—	—
North Pacific Rim Housing Authority	276	—	—	—
Saxman Seaport	278	4,562	3,725	8,287
Tlingit-Haida Regional Housing Authority	279	(82)	(67)	(149)
City of Toksook Bay	280	653	533	1,186
Baranof Island Housing Authority	281	—	—	—
City of Delta Junction	282	—	—	—
City of Anderson	283	227	185	412
Inter-Island Ferry Authority	284	325	266	591
City of Seldovia	286	—	—	—
Northwest Inupiat Housing Authority	288	—	—	—
City of Upper Kalskag	290	983	803	1,786
City of Shaktoolik	291	—	—	—
Tagiugmiullu Nunamiullu Housing Authority	293	—	—	—
Municipality of Skagway	296	—	—	—
City of Nulato	297	—	—	—
City of Aniak	298	(140)	(115)	(255)
Alaska Gasline Development Corporation	299	—	—	—
Total employer contributions		554,881	453,000	1,007,881
Nonemployer:				
State of Alaska	999	—	—	—
Total of all participating entities		\$ 554,881	453,000	1,007,881