



State of Alaska

Public Employees' Retirement
System

Defined Contribution Retirement
Plan

Occupational Death & Disability

Information Required
Under Governmental
Accounting
Standards Board
Statement No. 75 as
of June 30, 2021

October 2021



October 28, 2021

State of Alaska

The Alaska Retirement Management Board

The Department of Revenue, Treasury Division

The Department of Administration, Division of Retirement and Benefits

P.O. Box 110203

Juneau, AK 99811-0203

**GASB 75 Report as of June 30, 2021 for June 30, 2022 Reporting - PERS DCR
Occupational Death & Disability**

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan (PERS DCR) for June 30, 2022 reporting based on a measurement date of June 30, 2021. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2021 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated September 22, 2021 for any supplemental information or documentation.

This report covers the occupational death & disability portion of PERS DCR. A separate GASB 75 report will be issued for the retiree medical portion of PERS DCR.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS DCR in accordance with the requirements of GASB 75 as of the June 30, 2021 measurement date.

The Alaska Retirement Management Board (ARMB) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS DCR. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without prior review by Buck.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. In particular, retiree group benefits models necessarily rely on the use of approximations and estimates and are sensitive to changes in these approximations and estimates and are sensitive to changes in

these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2020 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2021 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS DCR and to reasonable long-term expectations.

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2020 actuarial valuation of PERS DCR. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2021 asset statements that were provided to us by staff of the State of Alaska on September 17, 2021.

Where presented, the "net OPEB liability" and "plan fiduciary net position as a percentage of the total OPEB liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 75 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

Use of Models

Actuarial Standard of Practice No. 56 ("ASOP 56") provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. The review is performed by experts within Buck who are familiar with applicable accounting rules as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

COVID-19

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered, but no explicit adjustments to the calculations were made at this time. The effect of COVID-19 on the liabilities cannot be determined yet due to the lack of credible experience data and uncertainty regarding the long-term ramifications for the plan.

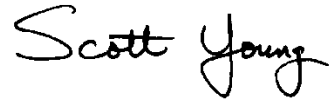
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174 and Scott can be reached at (216) 315-1929.

Respectfully submitted,



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



Scott Young, FSA, EA, MAAA
Director
Buck

Contents

Section 1 – GASB 75 Information	1
Section 2 – Actuarial Assumptions and Methods.....	4
Section 3 – Summary of Plan Provisions	13
Appendix.....	15

Schedule A - Employers' Allocation of Net OPEB Liability as of June 30, 2020

Schedule B - Employers' Allocation of Net OPEB Liability as of June 30, 2021

Schedule C - Employers' Allocation of OPEB Amounts as of June 30, 2021

Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2021

Schedule E - Contribution History

Section 1: GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2021	June 30, 2020
Reporting Date	June 30, 2022	June 30, 2021
Service cost	\$ 5,133,000	\$ 4,808,000
Interest cost	1,458,000	1,244,000
Expected return on assets	(3,283,000)	(2,837,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(592,651)	(368,537)
Current period effect of changes in assumptions	0	0
Current period difference between projected and actual investment earnings	(1,979,600)	235,800
Member contributions	0	0
Administrative expenses	32,000	0
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	310,000	74,200
Current period recognition of prior years' deferred inflows of resources	(1,725,492)	(1,356,956)
Other Additions Less Other Deductions	<u>(2,000)</u>	<u>0</u>
Total	\$ (649,743)	\$ 1,799,508

The employers' allocation of the OPEB expense for June 30, 2022 reporting is shown in Schedule C in the Appendix.

The difference between projected and actual investment earnings is recognized over 5 years.

The effects of changes in assumptions and differences between expected and actual experience are recognized over the average future working lifetime. This period is:

- 8.3 years as of June 30, 2020 (for the June 30, 2021 measurement date)
- 8.2 years as of June 30, 2019 (for the June 30, 2020 measurement date)

Actuarial Assumptions

The total OPEB liability as of the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020 using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2020 valuation were rolled forward to June 30, 2021.

The actuarial assumptions used in the June 30, 2020 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions effective beginning with the June 30, 2018 actuarial valuation adopted by the Alaska Retirement Management Board in January 2019 to better reflect expected future experience. The next experience study will cover experience for the period from July 1, 2017 to June 30, 2021, which would affect the actuarial assumptions effective beginning with the June 30, 2022 actuarial valuation.

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net OPEB Liability

The employers' allocations of net OPEB liability as of the June 30, 2020 and June 30, 2021 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2021 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred inflows/outflows as of the June 30, 2021 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2021
June 30, 2017	Liability Gain	9.1 years	\$ (211,758)
June 30, 2018	Asset Gain	5 years	\$ (4,600)
June 30, 2018	Liability Gain	9.1 years	\$ (3,152,473)
June 30, 2019	Assumption Change	8.2 years	\$ (334,829)
June 30, 2019	Asset Loss	5 years	\$ 148,400
June 30, 2019	Liability Gain	8.2 years	\$ (2,062,244)
June 30, 2020	Asset Loss	5 years	\$ 707,400
June 30, 2020	Liability Gain	8.2 years	\$ (2,284,927)
June 30, 2021	Asset Gain	5 years	\$ (7,918,400)
June 30, 2021	Liability Gain	8.3 years	\$ (4,326,349)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2021 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

Allocation Methodology

Amounts for the June 30, 2020 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2020.

Amounts for the June 30, 2021 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2021.

Sensitivity of the net OPEB liability to changes in the discount rate

The table below shows the development of the net OPEB liability as of June 30, 2021 using the discount rate of 7.38%, as well as a discount rate that is one percentage point lower (6.38%) or one percentage point higher (8.38%) than the current rate (\$ in thousands):

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 5,613	\$ 5,133	\$ 4,729
Interest	1,396	1,458	1,511
Benefit payments	(431)	(431)	(431)
Net change to inflows/outflows	<u>(5,110)</u>	<u>(4,919)</u>	<u>(4,744)</u>
Net change in total OPEB liability	\$ 1,468	\$ 1,241	\$ 1,065
Total OPEB liability-beginning	\$ 16,475	\$ 14,831	\$ 13,517
Total OPEB liability-ending (a)	\$ 17,943	\$ 16,072	\$ 14,582
Plan fiduciary net position-ending (b)	\$ 60,145	\$ 60,145	\$ 60,145
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (42,202)	\$ (44,073)	\$ (45,563)

Section 2: Actuarial Assumptions and Methods¹

Description of Actuarial Methods and Valuation Procedures

The funding method used in this valuation was adopted by the Board in October 2006, and was modified as part of the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was implemented effective June 30, 2006.

Benefits valued are those delineated in Alaska State statutes as of the valuation date. Changes in State statutes effective after the valuation date are not taken into consideration in setting the assumptions and methods.

Actuarial Cost Method

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Each year's difference between actual and expected unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll.

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

The actuarial accrued liability for beneficiaries and disabled members currently receiving benefits (if any) was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

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

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

Valuation of Assets

Effective June 30, 2006, the asset valuation method recognizes 20% of the investment gain or loss in each of the current and preceding four years. This method was phased in over five years. Fair Value of Assets was \$0 as of June 30, 2006. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

¹ Used to determine June 30, 2020 funding assets and liabilities, and contribution rates.

Changes in Methods Since the Prior Valuation

There were no changes in the asset or valuation methods since the prior valuation.

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2020 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

Investment Return

7.38% per year, net of investment expenses.

Salary Scale

Salary scale rates based upon the 2013-2017 actual experience (see Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year (inflation + productivity).

Total Inflation

Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 2.50% annually.

Mortality (Pre-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

100% (male and female) of RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Deaths are assumed to result from occupational causes 75% of the time for Peace Officer/Firefighters, and 40% of the time for Others.

Mortality (Post-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

91% of male and 96% of female rates of RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Turnover

Select and ultimate rates based upon the 2013-2017 actual experience (see Tables 2a and 2b).

Disability

Incidence rates based upon the 2013-2017 actual experience (see Table 3).

Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, and 40% of the time for Others. For Peace Officer/Firefighters, members are assumed to take the monthly annuity 100% of the time.

Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Retirement

Retirement rates based upon the 2013-2017 actual experience (see Table 4).

Spouse Age Difference

Males are assumed to be three years older than their wives. Females are assumed to be two years younger than husbands.

Percent Married for Occupational Death & Disability

For Others, 75% of male members and 70% female members are assumed to be married. For Peace Officer/Firefighters, 85% of male members and 60% of female members are assumed to be married.

Part time Status

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.75 years of credited service per year for Other members.

Peace Officer / Firefighter Occupational Disability Retirement Benefit Commencement

The occupational disability retirement benefit is assumed to be first payable from the member's DC account and the retirement benefit payable from the occupational death and disability trust will commence five years later.

Administrative Expenses

Beginning with the June 30, 2018 valuation, the Normal Cost is increased for administrative expenses expected to be paid from plan assets during the year. The amount included in the June 30, 2020 Normal Cost, which is based on the average of actual administrative expenses during the last two fiscal years, is \$1,000.

Imputed Data

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data. Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

Changes in Assumptions Since the Prior Valuation

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.

Table 1: Salary Scales

Peace Officer / Firefighter		Others	
Years of Service	Percent Increase	Years of Service	Percent Increase
0	7.75%	0	6.75%
1	7.25%	1	6.25%
2	6.75%	2	5.75%
3	6.25%	3	5.25%
4	5.75%	4	4.75%
5	5.25%	5	4.25%
6	4.75%	6	3.75%
7	4.25%	7	3.65%
8	3.75%	8	3.55%
9	3.65%	9	3.45%
10	3.55%	10	3.35%
11	3.45%	11	3.25%
12	3.35%	12	3.15%
13	3.25%	13	3.05%
14	3.15%	14	2.95%
15	3.05%	15	2.85%
16	2.95%	16	2.75%
17	2.85%	17	2.75%
18+	2.75%	18+	2.75%

Table 2a: Turnover Rates for Peace Officer / Firefighter

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
0	18.90%	20.63%
1	14.18%	16.50%
2	10.50%	13.75%
3	9.45%	12.38%
4	8.40%	11.00%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
<23	5.52%	11.97%	44	5.78%	11.09%
23	5.65%	11.97%	45	5.71%	11.03%
24	5.78%	11.97%	46	5.64%	10.98%
25	5.91%	11.97%	47	5.57%	10.92%
26	6.04%	11.97%	48	6.01%	10.84%
27	6.16%	11.97%	49	6.45%	10.75%
28	6.16%	11.94%	50	6.89%	10.67%
29	6.15%	11.91%	51	7.32%	10.58%
30	6.14%	11.88%	52	7.76%	10.50%
31	6.13%	11.84%	53	7.97%	10.66%
32	6.12%	11.81%	54	8.18%	10.82%
33	6.11%	11.79%	55	8.38%	10.98%
34	6.09%	11.77%	56	8.59%	11.15%
35	6.08%	11.75%	57	8.80%	11.31%
36	6.07%	11.72%	58	9.03%	11.47%
37	6.05%	11.70%	59	9.25%	11.63%
38	6.03%	11.60%	60	9.48%	11.79%
39	6.00%	11.50%	61	9.71%	11.95%
40	5.98%	11.40%	62	9.94%	12.12%
41	5.95%	11.30%	63	12.37%	12.28%
42	5.90%	11.20%	64	14.81%	12.44%
43	5.85%	11.14%	65+	17.25%	12.60%

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
0	24.36%	27.98%
1	21.00%	22.31%
2	16.80%	17.85%
3	13.44%	14.28%
4	9.45%	12.34%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
<23	13.71%	16.50%	44	7.83%	8.22%
23	13.71%	16.51%	45	7.72%	7.90%
24	13.71%	16.51%	46	7.60%	7.58%
25	13.71%	16.52%	47	7.48%	7.26%
26	13.71%	16.53%	48	7.68%	7.23%
27	13.71%	16.54%	49	7.87%	7.20%
28	13.41%	15.94%	50	8.07%	7.17%
29	13.12%	15.34%	51	8.26%	7.14%
30	13.16%	14.75%	52	8.46%	7.11%
31	12.52%	14.15%	53	8.46%	7.26%
32	12.22%	13.55%	54	8.47%	7.42%
33	11.65%	12.90%	55	8.48%	7.57%
34	11.09%	12.24%	56	8.48%	7.72%
35	10.52%	11.58%	57	8.49%	7.88%
36	9.95%	10.92%	58	8.77%	8.15%
37	9.39%	10.26%	59	9.05%	8.42%
38	9.12%	9.98%	60	9.32%	8.69%
39	8.86%	9.70%	61	9.60%	8.96%
40	8.60%	9.42%	62	9.88%	9.24%
41	8.33%	9.14%	63	10.28%	10.51%
42	8.07%	8.86%	64	10.68%	11.78%
43	7.95%	8.54%	65+	10.68%	13.05%

Table 3: Disability Rates

Age	Peace Officer / Firefighter		Others	
	Male	Female	Male	Female
<23	0.0179%	0.0112%	0.0327%	0.0376%
23	0.0244%	0.0153%	0.0360%	0.0400%
24	0.0310%	0.0194%	0.0392%	0.0424%
25	0.0374%	0.0234%	0.0425%	0.0448%
26	0.0440%	0.0275%	0.0456%	0.0472%
27	0.0505%	0.0316%	0.0489%	0.0496%
28	0.0526%	0.0329%	0.0501%	0.0510%
29	0.0548%	0.0343%	0.0513%	0.0524%
30	0.0570%	0.0356%	0.0524%	0.0538%
31	0.0591%	0.0370%	0.0536%	0.0554%
32	0.0612%	0.0383%	0.0548%	0.0568%
33	0.0634%	0.0397%	0.0566%	0.0586%
34	0.0657%	0.0411%	0.0584%	0.0606%
35	0.0679%	0.0425%	0.0602%	0.0624%
36	0.0702%	0.0439%	0.0620%	0.0644%
37	0.0724%	0.0453%	0.0638%	0.0662%
38	0.0757%	0.0473%	0.0669%	0.0696%
39	0.0789%	0.0493%	0.0701%	0.0728%
40	0.0822%	0.0514%	0.0734%	0.0762%
41	0.0854%	0.0534%	0.0765%	0.0794%
42	0.0886%	0.0554%	0.0797%	0.0826%
43	0.0977%	0.0611%	0.0879%	0.0908%
44	0.1066%	0.0667%	0.0962%	0.0990%
45	0.1157%	0.0723%	0.1043%	0.1072%
46	0.1247%	0.0780%	0.1125%	0.1154%
47	0.1337%	0.0836%	0.1208%	0.1236%
48	0.1462%	0.0914%	0.1329%	0.1360%
49	0.1588%	0.0993%	0.1451%	0.1484%
50	0.1714%	0.1071%	0.1572%	0.1608%
51	0.1839%	0.1150%	0.1694%	0.1734%
52	0.1965%	0.1228%	0.1815%	0.1858%
53	0.2294%	0.1434%	0.2132%	0.2168%
54	0.2624%	0.1640%	0.2450%	0.2478%

Table 4: Retirement Rates

Age	Rate
< 55	2.0%
55	3.0%
56	3.0%
57	3.0%
58	3.0%
59	3.0%
60	5.0%
61	5.0%
62	10.0%
63	5.0%
64	5.0%
65	25.0%
66	25.0%
67	25.0%
68	20.0%
69	20.0%
70+	100.0%

Section 3: Summary of Plan Provisions¹

Effective Date

July 1, 2006, with amendments through June 30, 2020.

Administration of Plan

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

The Alaska Retirement Management Board prescribes policies, adopts regulations, invests the funds, and performs other activities necessary to carry out the provisions of the Plan.

Employers Included

Currently there are 153 employers participating in PERS DCR, including the State of Alaska, and 152 political subdivisions and public organizations.

Membership

An employee of a participating employer who first enters service on or after July 1, 2006, or a member of the defined benefit plan who works for an employer who began participation on or after July 1, 2006, and meets the following criteria is a member in the Plan:

- Permanent full-time or part-time employees of the State of Alaska, participating political subdivisions or public organizations. An employee must be regularly scheduled to work 30 or more hours per week to be considered full-time by the PERS. An employee must be regularly scheduled to work 15 or more hours per week but less than 30 hours to be considered a part-time employee for PERS purposes.
- Elected state officials.
- Elected municipal officials who are compensated and receive at least \$2,001.00 per month.

Members can convert to PERS DCR if they are an eligible non-vested member of the PERS defined benefit plan whose employer consents to transfers to the defined contribution plan and they elect to transfer his or her account balance to PERS DCR.

Member Contributions

Other than the member-paid premiums discussed later in this section, there are no member contributions for the occupational death & disability benefits.

¹ Includes a summary of occupational death and disability benefits.

Occupational Disability Benefits

- Benefit is 40% of salary at date of disability.
- For Peace Officer and Firefighters there is a Disability Benefit Adjustment such that:
 - The disability benefit is increased by 75% of the cost of living increase in the preceding calendar year or 9%, whichever is less.
 - At the time the disabled member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit. Monthly annuity payments are made from the member's contribution balance until the fund is exhausted, at which the plan pays all remaining payments.
- For Others, there is no increase in the occupational disability benefit after commencement.
- Member earns service while on occupational disability.
- Benefits cease when the member becomes eligible for normal retirement at Medicare-eligible age and 10 years of service, or at any age with 30 years of service for Others members or 25 years of service for Peace Officer/Firefighter members.
- Peace Officer/Firefighter members may select the defined contribution account or the monthly benefit payable as if they were retiring under Tier 3 (service continues during disability, final average salary is as of date of disability), but with payments first made from the member's DC account until it's exhausted.

Occupational Death Benefits

- Benefit is 40% of salary for Others members and 50% of salary for Peace Officer/Firefighter members.
- Survivor's Pension Adjustment: A survivor's pension is increased by 50% of the cost of living increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60 on July 1, or under age 60 if the recipient has been receiving PERS benefits for at least 5 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.

Changes Since the Prior Valuation

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

Appendix

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	2,160,708	49.27231%	7,307,576	20,739,207	(13,431,631)	773,285	(4,784,807)
102	SOUTHWEST REGION SD	4,408	0.10053%	14,909	42,314	(27,404)	5,119	(12,433)
103	ANNETTE ISLAND SD	3,885	0.08858%	13,138	37,285	(24,148)	3,650	(11,607)
104	BERING STRAIT SD	12,775	0.29132%	43,206	122,621	(79,415)	13,013	(29,586)
105	CHATHAM SD	1,122	0.02559%	3,795	10,769	(6,975)	1,311	(3,016)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	24,560	0.56006%	83,063	235,736	(152,673)	7,604	(64,241)
108	JUNEAU BOROUGH SD	24,203	0.55191%	81,854	232,306	(150,451)	18,677	(62,018)
109	MATANUSKA-SUSITNA BOROUGH	54,323	1.23878%	183,723	521,415	(337,691)	18,398	(144,008)
110	MATANUSKA-SUSITNA BOROUGH SD	58,158	1.32623%	196,693	558,222	(361,529)	49,618	(136,886)
111	ANCHORAGE SD	162,748	3.71127%	550,419	1,562,111	(1,011,692)	145,036	(386,148)
112	COPPER RIVER SD	2,357	0.05375%	7,972	22,624	(14,652)	1,826	(6,175)
113	UNIVERSITY OF ALASKA	134,933	3.07698%	456,346	1,295,130	(838,784)	36,908	(402,071)
115	CITY OF KENAI	23,663	0.53960%	80,027	227,121	(147,094)	14,041	(70,559)
116	FAIRBANKS NORTH STAR BOROUGH	43,154	0.98407%	145,947	414,203	(268,257)	36,286	(109,625)
117	FAIRBANKS NORTH STAR BOROUGH SD	61,796	1.40918%	208,996	593,139	(384,143)	46,266	(149,071)
118	DENALI BOROUGH SD	3,235	0.07378%	10,942	31,053	(20,111)	3,749	(8,156)
120	CITY AND BOROUGH OF SITKA	20,549	0.46859%	69,496	197,234	(127,737)	21,990	(47,822)
121	CHUGACH SD	1,186	0.02704%	4,011	11,383	(7,372)	1,391	(2,908)
122	KETCHIKAN GATEWAY BOROUGH	10,228	0.23324%	34,591	98,172	(63,580)	4,514	(22,990)
123	CITY OF SOLDOTNA	9,168	0.20905%	31,005	87,993	(56,988)	5,977	(20,092)
124	IDITAROD AREA SD	2,017	0.04600%	6,822	19,362	(12,540)	1,975	(6,174)
125	KUSPUK SD	2,107	0.04806%	7,127	20,228	(13,100)	4,101	(6,483)
126	CITY AND BOROUGH OF JUNEAU	84,168	1.91936%	284,660	807,877	(523,217)	24,645	(220,000)
128	CITY OF KODIAK	24,042	0.54824%	81,310	230,761	(149,451)	10,820	(69,895)
129	CITY OF FAIRBANKS	30,651	0.69897%	103,664	294,202	(190,538)	10,027	(107,338)
131	CITY OF WASILLA	20,979	0.47840%	70,951	201,362	(130,411)	4,473	(56,196)
133	SITKA BOROUGH SD	5,217	0.11896%	17,643	50,071	(32,428)	6,331	(11,355)
134	CITY OF PALMER	10,764	0.24545%	36,403	103,314	(66,911)	8,512	(30,066)
135	CITY AND BOROUGH OF WRANGELL	7,704	0.17568%	26,055	73,945	(47,890)	2,430	(25,042)
136	CITY OF BETHEL	22,169	0.50554%	74,977	212,787	(137,811)	6,031	(65,948)
137	VALDEZ CITY SD	4,333	0.09880%	14,653	41,586	(26,933)	6,028	(13,985)
138	HOONAH CITY SD	715	0.01630%	2,418	6,861	(4,444)	1,982	(1,872)
139	CITY OF NOME	11,577	0.26399%	39,153	111,118	(71,965)	3,242	(31,828)
140	CITY OF KOTZEBUE	17,444	0.39778%	58,995	167,431	(108,436)	7,431	(49,761)
141	GALENA CITY SD	7,433	0.16951%	25,139	71,347	(46,207)	8,305	(17,239)
143	CITY OF PETERSBURG	11,469	0.26153%	38,787	110,080	(71,292)	4,173	(29,370)
144	BRISTOL BAY BOROUGH	6,823	0.15560%	23,076	65,492	(42,415)	1,455	(19,002)
145	NORTH SLOPE BOROUGH	165,552	3.77522%	559,902	1,589,027	(1,029,124)	82,359	(384,533)
146	WRANGELL PUBLIC SD	2,019	0.04603%	6,827	19,375	(12,548)	606	(5,704)
148	CITY OF CORDOVA	6,672	0.15215%	22,566	64,042	(41,477)	7,765	(14,781)
149	NOME CITY SD	2,799	0.06382%	9,466	26,864	(17,398)	4,917	(7,533)
151	CITY OF KING COVE	1,903	0.04340%	6,437	18,268	(11,831)	1,242	(4,504)
152	ALASKA HOUSING FINANCE CORPORATION	26,429	0.60268%	89,383	253,673	(164,290)	21,284	(71,346)
153	LOWER YUKON SD	13,280	0.30283%	44,912	127,463	(82,550)	7,636	(36,395)
154	NORTHWEST ARCTIC BOROUGH SD	13,935	0.31776%	47,128	133,750	(86,622)	17,857	(31,533)
155	SOUTHEAST ISLAND SD	2,044	0.04661%	6,912	19,618	(12,705)	2,057	(5,263)
156	PRIBILOF SD	417	0.00950%	1,409	3,998	(2,589)	420	(1,251)
157	LOWER KUSKOKWIM SD	29,047	0.66238%	98,237	278,801	(180,564)	24,338	(73,531)
158	KODIAK ISLAND BOROUGH SD	14,692	0.33502%	49,687	141,014	(91,327)	16,035	(36,336)
159	YUKON FLATS SD	1,631	0.03720%	5,517	15,658	(10,141)	3,059	(4,401)
160	YUKON / KOYUKUK SD	4,501	0.10263%	15,221	43,199	(27,977)	5,230	(11,246)
161	NORTH SLOPE BOROUGH SD	23,116	0.52714%	78,180	221,879	(143,699)	26,756	(58,996)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	428	-
163	CORDOVA COMMUNITY MEDICAL CENTER	19,876	0.45324%	67,220	190,774	(123,554)	31,093	(115,566)
164	LAKE AND PENINSULA BOROUGH SD	3,401	0.07755%	11,501	32,640	(21,139)	5,127	(9,116)
165	SITKA COMMUNITY HOSPITAL	1,628	0.00000%	-	-	-	96,494	(2,680)
166	TANANA SD	295	0.00674%	999	2,836	(1,837)	943	(1,107)
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,017	0.06880%	10,204	28,959	(18,755)	2,238	(6,792)
168	HYDABURG CITY SD	1,417	0.03230%	4,791	13,597	(8,806)	904	(6,283)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00000%	-	-	-	49	(35)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,394	0.05459%	8,096	22,977	(14,881)	541	(6,236)
171	CITY OF BARROW	2,257	0.05146%	7,633	21,662	(14,029)	4,755	(7,391)
172	CITY OF SAINT PAUL	4,573	0.10429%	15,467	43,897	(28,430)	3,179	(14,671)
173	MUNICIPALITY OF ANCHORAGE	503,069	11.47188%	1,701,395	4,828,630	(3,127,235)	107,262	(1,417,968)
174	KODIAK ISLAND BOROUGH	5,597	0.12763%	18,929	53,721	(34,792)	5,249	(15,515)
175	NOME JOINT UTILITY SYSTEM	734	0.01673%	2,482	7,043	(4,561)	189	(2,876)
176	CITY OF SAND POINT	4,487	0.10232%	15,174	43,066	(27,891)	3,105	(13,835)
177	KETCHIKAN GATEWAY BOROUGH SD	14,475	0.33009%	48,955	138,937	(89,982)	13,128	(37,315)
178	CITY OF DILLINGHAM	8,161	0.18610%	27,601	78,332	(50,731)	6,362	(19,217)
179	CITY OF UNALASKA	32,291	0.73636%	109,209	309,941	(200,732)	8,923	(78,639)
180	KENAI PENINSULA BOROUGH	52,029	1.18646%	175,964	499,392	(323,429)	25,340	(142,543)
181	CITY OF KETCHIKAN	22,705	0.51777%	76,790	217,934	(141,144)	6,118	(64,206)
182	CITY OF SEWARD	11,171	0.25473%	37,779	107,219	(69,440)	2,859	(27,832)
183	CITY OF FORT YUKON	1,094	0.02494%	3,699	10,497	(6,798)	2,532	(4,510)
184	BRISTOL BAY BOROUGH SD	1,042	0.02375%	3,523	9,997	(6,475)	551	(3,575)
185	CORDOVA CITY SD	2,048	0.04669%	6,925	19,653	(12,728)	680	(5,165)
186	CITY OF CRAIG	4,192	0.09558%	14,176	40,232	(26,056)	3,208	(9,655)
187	PETERSBURG MEDICAL CENTER	15,635	0.35654%	52,878	150,070	(97,192)	13,070	(44,937)
189	HAINES BOROUGH	7,092	0.16172%	23,984	68,067	(44,084)	4,909	(18,669)
190	KENAI PENINSULA BOROUGH SD	31,018	0.70733%	104,904	297,722	(192,818)	36,587	(70,903)
191	CITY OF NORTH POLE	11,034	0.25161%	37,316	105,904	(68,588)	9,323	(37,758)
192	CITY OF GALENA	1,894	0.04318%	6,404	18,176	(11,771)	659	(5,058)
193	CITY OF NENANA	944	0.02153%	3,193	9,062	(5,869)	1,034	(5,404)
195	YUPIIT SD	2,810	0.06408%	9,504	26,972	(17,468)	2,505	(9,254)
196	NENANA CITY SD	3,636	0.08292%	12,298	34,903	(22,604)	4,187	(10,580)
198	CITY OF SAXMAN	325	0.00742%	1,100	3,122	(2,022)	835	(1,314)
199	CITY OF HOONAH	8,419	0.19199%	28,475	80,812	(52,338)	9,921	(29,968)
200	CITY OF PELICAN	200	0.00456%	676	1,918	(1,242)	540	(762)
202	CITY OF WHITTIER	4,615	0.10524%	15,608	44,296	(28,688)	1,196	(15,486)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,632	0.08282%	12,283	34,860	(22,577)	7,782	(7,906)
204	CRAIG CITY SD	2,090	0.04767%	7,070	20,064	(12,994)	2,402	(4,876)
205	DILLINGHAM CITY SD	2,626	0.05987%	8,880	25,202	(16,322)	3,873	(7,878)
206	CITY OF THORNE BAY	1,025	0.02336%	3,465	9,834	(6,369)	1,299	(2,489)
208	CITY OF AKUTAN	1,811	0.04129%	6,124	17,380	(11,256)	4,965	(7,406)
209	UNALASKA CITY SD	1,724	0.03931%	5,830	16,546	(10,716)	1,264	(4,246)
211	KASHUNAMIUT SD	2,295	0.05233%	7,761	22,027	(14,266)	3,463	(6,207)
215	CITY OF HOMER	15,959	0.36393%	53,974	153,181	(99,207)	4,213	(41,468)
218	SPECIAL EDUCATION SERVICE AGENCY	411	0.00938%	1,391	3,946	(2,556)	1,365	(923)
219	BARTLETT REGIONAL HOSPITAL	73,371	1.67314%	248,143	704,240	(456,097)	68,845	(200,089)
220	NORTHWEST ARCTIC BOROUGH	3,208	0.07316%	10,850	30,793	(19,943)	10,175	(9,613)
221	SAINT MARY'S SD	2,168	0.04943%	7,331	20,807	(13,475)	1,243	(6,996)
223	BRISTOL BAY RHA	1,723	0.03930%	5,828	16,541	(10,712)	4,078	(3,751)
224	COPPER RIVER BASIN RHA	951	0.02169%	3,217	9,130	(5,913)	1,630	(2,080)
225	SKAGWAY CITY SD	563	0.01284%	1,904	5,403	(3,499)	547	(2,173)
227	CITY OF KLAWOCK	1,592	0.03629%	5,383	15,276	(9,894)	2,248	(4,106)
228	PETERSBURG CITY SD	2,121	0.04836%	7,173	20,357	(13,184)	2,197	(5,291)
230	ALEUTIANS EAST BOROUGH	1,123	0.02560%	3,797	10,775	(6,978)	1,021	(2,898)
235	CITY OF HUSLIA	225	0.00512%	759	2,155	(1,396)	712	(1,092)
237	CITY OF KALTAG	44	0.00101%	149	423	(274)	160	(198)
240	HAINES BOROUGH SD	1,200	0.02737%	4,060	11,522	(7,462)	2,059	(2,613)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	153	0.00348%	516	1,464	(948)	868	(332)
244	ALEUTIANS EAST BOROUGH SD	1,781	0.04061%	6,023	17,094	(11,071)	1,847	(4,500)
246	DELTA/GREELY SD	2,277	0.05193%	7,702	21,857	(14,156)	2,755	(5,554)
247	LAKE AND PENINSULA BOROUGH	1,031	0.02352%	3,488	9,899	(6,411)	551	(2,592)
248	CITY AND BOROUGH OF YAKUTAT	1,541	0.03514%	5,211	14,789	(9,578)	2,702	(4,623)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	62	0.00141%	209	593	(384)	3,619	(592)
251	KLAWOCK CITY SD	1,011	0.02306%	3,420	9,706	(6,286)	856	(2,750)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	4,809	0.10965%	16,263	46,155	(29,892)	4,126	(13,078)
257	PELICAN CITY SD	1	0.00002%	3	9	(6)	281	(123)
258	DENALI BOROUGH	1,309	0.02984%	4,425	12,560	(8,134)	621	(3,144)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	21,201	0.48346%	71,702	203,495	(131,792)	11,921	(55,877)
263	INTERIOR RHA	1,843	0.04203%	6,234	17,691	(11,458)	2,107	(4,729)
264	YAKUTAT SD	480	0.01094%	1,623	4,606	(2,983)	524	(1,585)
265	KAKE CITY SD	876	0.01998%	2,963	8,409	(5,446)	694	(2,170)
267	ALEUTIAN HOUSING AUTHORITY	1,399	0.03190%	4,731	13,428	(8,696)	2,714	(3,045)
270	BERING STRAITS RHA	1,885	0.04298%	6,374	18,090	(11,716)	3,537	(4,858)
271	CITY OF EGEGIK	313	0.00713%	1,058	3,002	(1,945)	258	(1,479)
275	ILISAGVIK COLLEGE	11,342	0.25865%	38,360	108,868	(70,507)	18,689	(26,923)
276	NORTH PACIFIC RIM HA	1,584	0.03611%	5,356	15,201	(9,845)	540	(4,172)
278	SAXMAN SEAPORT	274	0.00625%	927	2,631	(1,704)	280	(1,019)
279	TLINGIT-HAIDA RHA	6,853	0.15626%	23,176	65,773	(42,598)	6,014	(19,498)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,140	0.02599%	3,854	10,938	(7,084)	1,239	(2,770)
282	CITY OF DELTA JUNCTION	371	0.00846%	1,255	3,563	(2,307)	2,225	(808)
283	CITY OF ANDERSON	44	0.00101%	150	425	(275)	165	(105)
284	INTER-ISLAND FERRY AUTHORITY	2,052	0.04679%	6,939	19,695	(12,755)	1,549	(5,039)
286	CITY OF SELDOVIA	266	0.00606%	898	2,549	(1,651)	511	(823)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,125	0.02566%	3,805	10,799	(6,994)	1,165	(2,963)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	131	(14)
291	CITY OF SHAKTOOLIK	43	0.00098%	146	414	(268)	262	(94)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,664	0.06075%	9,011	25,572	(16,562)	1,459	(8,417)
296	MUNICIPALITY OF SKAGWAY	9,308	0.21225%	31,479	89,339	(57,860)	4,695	(24,484)
297	CITY OF NULATO	-	0.00000%	-	-	-	1,761	(117)
298	CITY OF ANIAK	530	0.01208%	1,791	5,084	(3,292)	494	(1,834)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,063	0.06984%	10,357	29,395	(19,038)	17,219	(12,287)
Total		4,386,866	100.00000%	14,831,000	42,091,000	(27,260,000)	2,182,120	(10,792,643)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
101	STATE OF ALASKA				(12,621,594)	(14,079,069)
102	SOUTHWEST REGION SD				(25,751)	(28,725)
103	ANNETTE ISLAND SD				(22,691)	(25,312)
104	BERING STRAIT SD				(74,625)	(83,243)
105	CHATHAM SD				(6,554)	(7,311)
106	ALASKA MUNICIPAL LEAGUE				-	-
107	CITY OF VALDEZ				(143,466)	(160,032)
108	JUNEAU BOROUGH SD				(141,378)	(157,704)
109	MATANUSKA-SUSITNA BOROUGH				(317,326)	(353,969)
110	MATANUSKA-SUSITNA BOROUGH SD				(339,726)	(378,956)
111	ANCHORAGE SD				(950,679)	(1,060,459)
112	COPPER RIVER SD				(13,769)	(15,358)
113	UNIVERSITY OF ALASKA				(788,198)	(879,215)
115	CITY OF KENAI				(138,223)	(154,184)
116	FAIRBANKS NORTH STAR BOROUGH				(252,078)	(281,187)
117	FAIRBANKS NORTH STAR BOROUGH SD				(360,976)	(402,660)
118	DENALI BOROUGH SD				(18,898)	(21,081)
120	CITY AND BOROUGH OF SITKA				(120,034)	(133,894)
121	CHUGACH SD				(6,928)	(7,728)
122	KETCHIKAN GATEWAY BOROUGH				(59,746)	(66,645)
123	CITY OF SOLDOTNA				(53,551)	(59,735)
124	IDITAROD AREA SD				(11,783)	(13,144)
125	KUSPUK SD				(12,310)	(13,732)
126	CITY AND BOROUGH OF JUNEAU				(491,662)	(548,437)
128	CITY OF KODIAK				(140,438)	(156,655)
129	CITY OF FAIRBANKS				(179,047)	(199,723)
131	CITY OF WASILLA				(122,546)	(136,697)
133	SITKA BOROUGH SD				(30,472)	(33,991)
134	CITY OF PALMER				(62,876)	(70,136)
135	CITY AND BOROUGH OF WRANGELL				(45,002)	(50,198)
136	CITY OF BETHEL				(129,499)	(144,453)
137	VALDEZ CITY SD				(25,309)	(28,231)
138	HOONAH CITY SD				(4,176)	(4,658)
139	CITY OF NOME				(67,625)	(75,434)
140	CITY OF KOTZEBUE				(101,896)	(113,663)
141	GALENA CITY SD				(43,421)	(48,435)
143	CITY OF PETERSBURG				(66,993)	(74,729)
144	BRISTOL BAY BOROUGH				(39,857)	(44,460)
145	NORTH SLOPE BOROUGH				(967,060)	(1,078,730)
146	WRANGELL PUBLIC SD				(11,792)	(13,153)
148	CITY OF CORDOVA				(38,975)	(43,476)
149	NOME CITY SD				(16,349)	(18,237)
151	CITY OF KING COVE				(11,118)	(12,401)
152	ALASKA HOUSING FINANCE CORPORATION				(154,382)	(172,209)
153	LOWER YUKON SD				(77,572)	(86,530)
154	NORTHWEST ARCTIC BOROUGH SD				(81,398)	(90,798)
155	SOUTHEAST ISLAND SD				(11,939)	(13,318)
156	PRIBILOF SD				(2,433)	(2,714)
157	LOWER KUSKOKWIM SD				(169,674)	(189,267)
158	KODIAK ISLAND BOROUGH SD				(85,819)	(95,729)
159	YUKON FLATS SD				(9,529)	(10,630)
160	YUKON / KOYUKUK SD				(26,290)	(29,326)
161	NORTH SLOPE BOROUGH SD				(135,032)	(150,625)
162	ALEUTIAN REGION SD				-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(116,102)	(129,509)
164	LAKE AND PENINSULA BOROUGH SD				(19,864)	(22,158)
165	SITKA COMMUNITY HOSPITAL				-	-
166	TANANA SD				(1,726)	(1,925)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(17,624)	(19,659)
168	HYDABURG CITY SD				(8,275)	(9,231)

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
169	CITY OF TANANA				-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(13,984)	(15,598)
171	CITY OF BARROW				(13,183)	(14,705)
172	CITY OF SAINT PAUL				(26,715)	(29,800)
173	MUNICIPALITY OF ANCHORAGE				(2,938,638)	(3,277,976)
174	KODIAK ISLAND BOROUGH				(32,694)	(36,469)
175	NOME JOINT UTILITY SYSTEM				(4,286)	(4,781)
176	CITY OF SAND POINT				(26,209)	(29,236)
177	KETCHIKAN GATEWAY BOROUGH SD				(84,555)	(94,319)
178	CITY OF DILLINGHAM				(47,672)	(53,177)
179	CITY OF UNALASKA				(188,626)	(210,407)
180	KENAI PENINSULA BOROUGH				(303,923)	(339,019)
181	CITY OF KETCHIKAN				(132,632)	(147,947)
182	CITY OF SEWARD				(65,252)	(72,787)
183	CITY OF FORT YUKON				(6,388)	(7,126)
184	BRISTOL BAY BOROUGH SD				(6,084)	(6,787)
185	CORDOVA CITY SD				(11,960)	(13,341)
186	CITY OF CRAIG				(24,484)	(27,312)
187	PETERSBURG MEDICAL CENTER				(91,331)	(101,877)
189	HAINES BOROUGH				(41,425)	(46,208)
190	KENAI PENINSULA BOROUGH SD				(181,190)	(202,112)
191	CITY OF NORTH POLE				(64,452)	(71,895)
192	CITY OF GALENA				(11,061)	(12,339)
193	CITY OF NENANA				(5,515)	(6,152)
195	YUPIIT SD				(16,415)	(18,310)
196	NENANA CITY SD				(21,241)	(23,694)
198	CITY OF SAXMAN				(1,900)	(2,120)
199	CITY OF HOONAH				(49,181)	(54,860)
200	CITY OF PELICAN				(1,167)	(1,302)
202	CITY OF WHITTIER				(26,958)	(30,071)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(21,215)	(23,665)
204	CRAIG CITY SD				(12,211)	(13,621)
205	DILLINGHAM CITY SD				(15,338)	(17,109)
206	CITY OF THORNE BAY				(5,985)	(6,676)
208	CITY OF AKUTAN				(10,578)	(11,799)
209	UNALASKA CITY SD				(10,070)	(11,232)
211	KASHUNAMIUT SD				(13,405)	(14,953)
215	CITY OF HOMER				(93,224)	(103,989)
218	SPECIAL EDUCATION SERVICE AGENCY				(2,402)	(2,679)
219	BARTLETT REGIONAL HOSPITAL				(428,591)	(478,082)
220	NORTHWEST ARCTIC BOROUGH				(18,740)	(20,904)
221	SAINT MARY'S SD				(12,663)	(14,125)
223	BRISTOL BAY RHA				(10,066)	(11,229)
224	COPPER RIVER BASIN RHA				(5,556)	(6,198)
225	SKAGWAY CITY SD				(3,288)	(3,668)
227	CITY OF KLAWOCK				(9,297)	(10,370)
228	PETERSBURG CITY SD				(12,389)	(13,819)
230	ALEUTIANS EAST BOROUGH				(6,558)	(7,315)
235	CITY OF HUSLIA				(1,312)	(1,463)
237	CITY OF KALTAG				(258)	(287)
240	HAINES BOROUGH SD				(7,012)	(7,822)
242	CITY OF ELIM				-	-
243	CITY OF ATKA				(891)	(994)
244	ALEUTIANS EAST BOROUGH SD				(10,403)	(11,604)
246	DELTA/GREELY SD				(13,302)	(14,838)
247	LAKE AND PENINSULA BOROUGH				(6,025)	(6,720)
248	CITY AND BOROUGH OF YAKUTAT				(9,001)	(10,040)

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2020

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
249	CITY OF UNALAKLEET				(381)	(402)
251	KLAWOCK CITY SD				(5,907)	(6,589)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(28,089)	(31,333)
257	PELICAN CITY SD				(5)	(6)
258	DENALI BOROUGH				(7,644)	(8,526)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				-	-
262	COOK INLET HOUSING AUTHORITY				(123,844)	(138,145)
263	INTERIOR RHA				(10,767)	(12,010)
264	YAKUTAT SD				(2,803)	(3,127)
265	KAKE CITY SD				(5,117)	(5,708)
267	ALEUTIAN HOUSING AUTHORITY				(8,172)	(9,116)
270	BERING STRAITS RHA				(11,009)	(12,281)
271	CITY OF EGEGIK				(1,827)	(2,038)
275	ILISAGVIK COLLEGE				(66,255)	(73,906)
276	NORTH PACIFIC RIM HA				(9,251)	(10,319)
278	SAXMAN SEAPORT				(1,601)	(1,786)
279	TLINGIT-HAIDA RHA				(40,029)	(44,651)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(6,657)	(7,426)
282	CITY OF DELTA JUNCTION				(2,168)	(2,419)
283	CITY OF ANDERSON				(259)	(288)
284	INTER-ISLAND FERRY AUTHORITY				(11,986)	(13,370)
286	CITY OF SELDOVIA				(1,551)	(1,730)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(6,572)	(7,331)
290	CITY OF UPPER KALSKAG				-	-
291	CITY OF SHAKTOOLIK				(252)	(281)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				(15,563)	(17,360)
296	MUNICIPALITY OF SKAGWAY				(54,370)	(60,649)
297	CITY OF NULATO				-	-
298	CITY OF ANIAK				(3,094)	(3,451)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(17,889)	(19,955)
Total		283.80%	1,342,839,000	-2.03%	(25,616,000)	(28,574,000)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	2,618,142	49.08457%	7,888,872	29,521,916	(21,633,043)	288,050	(9,610,294)
102	SOUTHWEST REGION SD	6,083	0.11404%	18,328	68,587	(50,259)	3,505	(26,751)
103	ANNETTE ISLAND SD	5,662	0.10615%	17,060	63,844	(46,784)	2,366	(26,145)
104	BERING STRAIT SD	16,535	0.31000%	49,823	186,449	(136,626)	8,622	(64,779)
105	CHATHAM SD	1,436	0.02692%	4,327	16,191	(11,864)	905	(5,923)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	30,691	0.57540%	92,478	346,073	(253,595)	2,038	(123,354)
108	JUNEAU BOROUGH SD	30,802	0.57747%	92,811	347,318	(254,507)	11,336	(124,219)
109	MATANUSKA-SUSITNA BOROUGH	69,279	1.29884%	208,749	781,184	(572,436)	5,716	(284,286)
110	MATANUSKA-SUSITNA BOROUGH SD	78,064	1.46354%	235,220	880,247	(645,027)	31,224	(315,306)
111	ANCHORAGE SD	206,386	3.86930%	621,874	2,327,190	(1,705,317)	92,539	(804,134)
112	COPPER RIVER SD	3,140	0.05887%	9,461	35,406	(25,945)	1,118	(13,148)
113	UNIVERSITY OF ALASKA	188,417	3.53241%	567,729	2,124,569	(1,556,840)	6,825	(850,374)
115	CITY OF KENAI	26,773	0.50193%	80,670	301,887	(221,216)	13,763	(113,553)
116	FAIRBANKS NORTH STAR BOROUGH	55,228	1.03540%	166,410	622,744	(456,334)	22,881	(222,630)
117	FAIRBANKS NORTH STAR BOROUGH SD	77,326	1.44970%	232,996	871,925	(638,928)	27,803	(300,436)
118	DENALI BOROUGH SD	4,461	0.08364%	13,443	50,306	(36,863)	2,579	(18,805)
120	CITY AND BOROUGH OF SITKA	26,405	0.49503%	79,562	297,739	(218,177)	15,060	(103,165)
121	CHUGACH SD	1,335	0.02503%	4,022	15,053	(11,030)	1,273	(5,147)
122	KETCHIKAN GATEWAY BOROUGH	12,774	0.23948%	38,489	144,033	(105,544)	1,907	(48,186)
123	CITY OF SOLDOTNA	11,054	0.20724%	33,308	124,644	(91,337)	3,665	(40,401)
124	IDITAROD AREA SD	2,389	0.04479%	7,199	26,940	(19,741)	1,514	(10,149)
125	KUSPUK SD	3,744	0.07020%	11,282	42,219	(30,937)	3,090	(18,813)
126	CITY AND BOROUGH OF JUNEAU	96,724	1.81336%	291,444	1,090,648	(799,204)	22,985	(383,616)
128	CITY OF KODIAK	28,695	0.53797%	86,462	323,562	(237,099)	6,552	(119,310)
129	CITY OF FAIRBANKS	37,964	0.71174%	114,391	428,077	(313,686)	2,833	(174,581)
131	CITY OF WASILLA	26,114	0.48958%	78,685	294,455	(215,771)	-	(105,842)
133	SITKA BOROUGH SD	6,503	0.12193%	19,596	73,332	(53,736)	4,376	(24,189)
134	CITY OF PALMER	12,358	0.23169%	37,237	139,350	(102,113)	7,558	(50,539)
135	CITY AND BOROUGH OF WRANGELL	7,354	0.13788%	22,160	82,929	(60,768)	6,833	(33,823)
136	CITY OF BETHEL	24,490	0.45914%	73,792	276,148	(202,355)	8,678	(104,228)
137	VALDEZ CITY SD	5,927	0.11111%	17,858	66,830	(48,971)	4,278	(27,477)
138	HOONAH CITY SD	869	0.01630%	2,620	9,804	(7,184)	1,502	(3,441)
139	CITY OF NOME	12,995	0.24364%	39,157	146,536	(107,378)	3,961	(52,993)
140	CITY OF KOTZEBUE	19,510	0.36577%	58,787	219,994	(161,207)	8,330	(81,002)
141	GALENA CITY SD	9,765	0.18307%	29,423	110,106	(80,684)	5,657	(38,684)
143	CITY OF PETERSBURG	13,835	0.25937%	41,686	155,998	(114,312)	1,774	(54,178)
144	BRISTOL BAY BOROUGH	8,516	0.15966%	25,661	96,029	(70,368)	-	(35,226)
145	NORTH SLOPE BOROUGH	188,384	3.53181%	567,632	2,124,205	(1,556,573)	79,394	(707,068)
146	WRANGELL PUBLIC SD	1,505	0.02822%	4,536	16,973	(12,438)	3,069	(6,592)
148	CITY OF CORDOVA	9,382	0.17589%	28,269	105,787	(77,519)	5,349	(38,292)
149	NOME CITY SD	3,385	0.06346%	10,199	38,165	(27,967)	3,645	(13,576)
151	CITY OF KING COVE	2,075	0.03890%	6,253	23,399	(17,147)	1,449	(7,865)
152	ALASKA HOUSING FINANCE CORPORATION	34,535	0.64746%	104,060	389,417	(285,356)	13,125	(144,779)
153	LOWER YUKON SD	19,177	0.35952%	57,783	216,236	(158,453)	4,030	(85,438)
154	NORTHWEST ARCTIC BOROUGH SD	17,079	0.32020%	51,462	192,583	(141,121)	12,504	(63,610)
155	SOUTHEAST ISLAND SD	2,042	0.03828%	6,152	23,021	(16,869)	2,749	(8,118)
156	PRIBILOF SD	519	0.00974%	1,565	5,857	(4,292)	277	(2,222)
157	LOWER KUSKOKWIM SD	34,776	0.65197%	104,785	392,128	(287,343)	16,924	(135,295)
158	KODIAK ISLAND BOROUGH SD	17,710	0.33202%	53,362	199,691	(146,330)	11,303	(68,199)
159	YUKON FLATS SD	1,794	0.03364%	5,406	20,231	(14,825)	2,862	(7,250)
160	YUKON / KOYUKUK SD	6,044	0.11331%	18,211	68,151	(49,939)	3,606	(24,960)
161	NORTH SLOPE BOROUGH SD	27,196	0.50987%	81,946	306,661	(224,715)	21,285	(106,217)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	344	-
163	CORDOVA COMMUNITY MEDICAL CENTER	11,720	0.21972%	35,313	132,151	(96,837)	60,781	(104,494)
164	LAKE AND PENINSULA BOROUGH SD	3,611	0.06771%	10,882	40,722	(29,840)	5,302	(14,606)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	82,456	(2,155)
166	TANANA SD	238	0.00447%	718	2,688	(1,970)	1,115	(1,257)
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,058	0.09482%	15,239	57,029	(41,789)	1,341	(22,881)
168	HYDABURG CITY SD	1,502	0.02816%	4,526	16,937	(12,411)	1,185	(8,210)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00000%	-	-	-	42	(29)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,045	0.05709%	9,176	34,340	(25,163)	26	(12,367)
171	CITY OF BARROW	2,485	0.04659%	7,488	28,021	(20,534)	4,399	(11,124)
172	CITY OF SAINT PAUL	6,076	0.11392%	18,309	68,515	(50,207)	1,772	(27,706)
173	MUNICIPALITY OF ANCHORAGE	583,985	10.94848%	1,759,639	6,584,962	(4,825,323)	85,846	(2,399,067)
174	KODIAK ISLAND BOROUGH	6,630	0.12429%	19,976	74,756	(54,780)	3,973	(26,907)
175	NOME JOINT UTILITY SYSTEM	967	0.01813%	2,914	10,906	(7,991)	28	(4,811)
176	CITY OF SAND POINT	4,850	0.09093%	14,614	54,690	(40,076)	3,675	(21,089)
177	KETCHIKAN GATEWAY BOROUGH SD	19,373	0.36321%	58,375	218,452	(160,077)	8,422	(80,863)
178	CITY OF DILLINGHAM	9,223	0.17290%	27,789	103,993	(76,204)	6,076	(34,831)
179	CITY OF UNALASKA	38,626	0.72416%	116,387	435,544	(319,158)	3,728	(147,775)
180	KENAI PENINSULA BOROUGH	62,576	1.17317%	188,552	705,602	(517,050)	14,205	(252,627)
181	CITY OF KETCHIKAN	27,436	0.51437%	82,669	309,366	(226,697)	1,584	(112,611)
182	CITY OF SEWARD	13,660	0.25609%	41,158	154,024	(112,865)	399	(52,966)
183	CITY OF FORT YUKON	2,383	0.04468%	7,181	26,873	(19,692)	1,979	(13,660)
184	BRISTOL BAY BOROUGH SD	1,493	0.02799%	4,499	16,836	(12,337)	276	(7,217)
185	CORDOVA CITY SD	2,309	0.04328%	6,956	26,032	(19,076)	763	(8,997)
186	CITY OF CRAIG	4,925	0.09233%	14,839	55,533	(40,693)	2,477	(18,395)
187	PETERSBURG MEDICAL CENTER	22,418	0.42030%	67,550	252,787	(185,237)	8,166	(101,373)
189	HAINES BOROUGH	7,593	0.14236%	22,880	85,621	(62,742)	6,086	(30,344)
190	KENAI PENINSULA BOROUGH SD	40,074	0.75130%	120,748	451,867	(331,118)	25,273	(155,983)
191	CITY OF NORTH POLE	12,119	0.22720%	36,515	136,647	(100,132)	9,904	(55,691)
192	CITY OF GALENA	2,334	0.04376%	7,033	26,318	(19,285)	214	(9,375)
193	CITY OF NENANA	724	0.01357%	2,182	8,164	(5,982)	2,003	(5,512)
195	YUPIIT SD	3,736	0.07004%	11,257	42,127	(30,869)	1,597	(17,193)
196	NENANA CITY SD	4,226	0.07923%	12,733	47,651	(34,918)	3,467	(17,635)
198	CITY OF SAXMAN	397	0.00744%	1,196	4,475	(3,279)	626	(1,972)
199	CITY OF HOONAH	9,394	0.17612%	28,305	105,925	(77,620)	9,364	(44,000)
200	CITY OF PELICAN	244	0.00458%	736	2,753	(2,017)	416	(1,165)
202	CITY OF WHITTIER	4,901	0.09188%	14,767	55,262	(40,494)	2,369	(22,474)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,508	0.06577%	10,571	39,560	(28,989)	8,716	(12,786)
204	CRAIG CITY SD	2,566	0.04810%	7,731	28,931	(21,200)	1,640	(9,685)
205	DILLINGHAM CITY SD	3,957	0.07419%	11,923	44,619	(32,696)	2,728	(18,592)
206	CITY OF THORNE BAY	991	0.01858%	2,987	11,178	(8,191)	1,690	(3,821)
208	CITY OF AKUTAN	2,126	0.03986%	6,406	23,972	(17,566)	4,066	(10,542)
209	UNALASKA CITY SD	2,258	0.04233%	6,803	25,460	(18,657)	764	(9,121)
211	KASHUNAMIUT SD	3,296	0.06179%	9,930	37,162	(27,231)	2,466	(14,604)
215	CITY OF HOMER	20,130	0.37739%	60,654	226,981	(166,327)	656	(81,317)
218	SPECIAL EDUCATION SERVICE AGENCY	432	0.00810%	1,302	4,872	(3,570)	1,288	(1,597)
219	BARTLETT REGIONAL HOSPITAL	98,130	1.83972%	295,680	1,106,499	(810,820)	44,621	(418,492)
220	NORTHWEST ARCTIC BOROUGH	5,747	0.10775%	17,318	64,806	(47,489)	7,943	(28,818)
221	SAINT MARY'S SD	2,872	0.05384%	8,652	32,379	(23,727)	653	(13,134)
223	BRISTOL BAY RHA	2,316	0.04342%	6,979	26,117	(19,138)	3,128	(9,118)
224	COPPER RIVER BASIN RHA	1,185	0.02221%	3,570	13,360	(9,790)	1,191	(4,412)
225	SKAGWAY CITY SD	850	0.01594%	2,562	9,586	(7,024)	358	(4,410)
227	CITY OF KLAWOCK	1,641	0.03077%	4,946	18,508	(13,562)	2,517	(6,520)
228	PETERSBURG CITY SD	2,551	0.04782%	7,685	28,759	(21,074)	1,556	(9,854)
230	ALEUTIANS EAST BOROUGH	1,438	0.02696%	4,333	16,216	(11,882)	658	(5,833)
235	CITY OF HUSLIA	177	0.00332%	534	1,999	(1,465)	851	(1,151)
237	CITY OF KALTAG	67	0.00125%	201	751	(550)	124	(368)
240	HAINES BOROUGH SD	1,309	0.02454%	3,943	14,757	(10,814)	1,971	(4,770)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	105	0.00197%	316	1,184	(868)	932	(383)
244	ALEUTIANS EAST BOROUGH SD	2,230	0.04181%	6,720	25,147	(18,427)	1,198	(8,856)
246	DELTA/GREELY SD	3,047	0.05712%	9,180	34,353	(25,173)	1,893	(12,468)
247	LAKE AND PENINSULA BOROUGH	1,377	0.02581%	4,148	15,523	(11,375)	268	(5,690)
248	CITY AND BOROUGH OF YAKUTAT	1,280	0.02400%	3,857	14,435	(10,578)	3,836	(5,710)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	3,289	(374)
251	KLAWOCK CITY SD	1,338	0.02508%	4,030	15,083	(11,052)	534	(5,679)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	6,602	0.12377%	19,892	74,440	(54,548)	2,615	(28,524)
257	PELICAN CITY SD	-	0.00000%	-	-	-	242	(102)
258	DENALI BOROUGH	1,698	0.03184%	5,117	19,149	(14,032)	286	(6,764)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	28,472	0.53379%	85,791	321,050	(235,259)	6,207	(120,353)
263	INTERIOR RHA	3,201	0.06001%	9,645	36,095	(26,450)	1,444	(15,204)
264	YAKUTAT SD	591	0.01108%	1,781	6,665	(4,884)	354	(2,635)
265	KAKE CITY SD	1,218	0.02283%	3,669	13,729	(10,060)	426	(5,116)
267	ALEUTIAN HOUSING AUTHORITY	1,573	0.02949%	4,739	17,735	(12,996)	2,432	(5,732)
270	BERING STRAITS RHA	2,233	0.04187%	6,729	25,180	(18,451)	2,774	(8,770)
271	CITY OF EGEGIK	379	0.00710%	1,141	4,271	(3,130)	166	(2,045)
275	ILISAGVIK COLLEGE	14,103	0.26440%	42,494	159,023	(116,529)	13,763	(54,196)
276	NORTH PACIFIC RIM HA	1,991	0.03732%	5,998	22,445	(16,448)	169	(8,071)
278	SAXMAN SEAPORT	189	0.00355%	570	2,135	(1,564)	628	(1,040)
279	TLINGIT-HAIDA RHA	7,461	0.13988%	22,482	84,132	(61,650)	6,459	(31,103)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,399	0.02624%	4,217	15,780	(11,563)	834	(5,381)
282	CITY OF DELTA JUNCTION	476	0.00892%	1,434	5,367	(3,933)	1,791	(1,810)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	295	(8)
284	INTER-ISLAND FERRY AUTHORITY	2,223	0.04167%	6,697	25,061	(18,364)	1,772	(8,584)
286	CITY OF SELDOVIA	360	0.00674%	1,083	4,054	(2,971)	381	(1,619)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	634	0.01189%	1,911	7,150	(5,239)	3,040	(2,733)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	112	(12)
291	CITY OF SHAKTOOLIK	165	0.00310%	498	1,862	(1,365)	215	(948)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	3,789	0.07104%	11,418	42,728	(31,310)	738	(17,730)
296	MUNICIPALITY OF SKAGWAY	12,190	0.22853%	36,730	137,450	(100,721)	2,274	(50,633)
297	CITY OF NULATO	-	0.00000%	-	-	-	1,500	(94)
298	CITY OF ANIAK	875	0.01641%	2,637	9,868	(7,231)	320	(4,458)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,516	0.02843%	4,569	17,099	(12,530)	20,886	(10,046)
Total		5,333,942	100.00000%	16,072,000	60,145,000	(44,073,000)	1,350,004	(20,789,784)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2021

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net		Net	Net
			OPEB Liability as % of Covered Payroll	OPEB Liability as % of Covered Payroll	1% Decrease Discount Rate (6.38% Discount Rate)	1% Increase Discount Rate (8.38% Discount Rate)
101	STATE OF ALASKA				(20,714,671)	(22,364,404)
102	SOUTHWEST REGION SD				(48,126)	(51,959)
103	ANNETTE ISLAND SD				(44,798)	(48,365)
104	BERING STRAIT SD				(130,826)	(141,245)
105	CHATHAM SD				(11,361)	(12,265)
106	ALASKA MUNICIPAL LEAGUE				-	-
107	CITY OF VALDEZ				(242,830)	(262,169)
108	JUNEAU BOROUGH SD				(243,703)	(263,112)
109	MATANUSKA-SUSITNA BOROUGH				(548,134)	(591,788)
110	MATANUSKA-SUSITNA BOROUGH SD				(617,644)	(666,834)
111	ANCHORAGE SD				(1,632,922)	(1,762,969)
112	COPPER RIVER SD				(24,844)	(26,822)
113	UNIVERSITY OF ALASKA				(1,490,748)	(1,609,473)
115	CITY OF KENAI				(211,825)	(228,695)
116	FAIRBANKS NORTH STAR BOROUGH				(436,961)	(471,761)
117	FAIRBANKS NORTH STAR BOROUGH SD				(611,804)	(660,529)
118	DENALI BOROUGH SD				(35,298)	(38,109)
120	CITY AND BOROUGH OF SITKA				(208,915)	(225,553)
121	CHUGACH SD				(10,562)	(11,403)
122	KETCHIKAN GATEWAY BOROUGH				(101,064)	(109,112)
123	CITY OF SOLDOTNA				(87,459)	(94,425)
124	IDITAROD AREA SD				(18,903)	(20,408)
125	KUSPUK SD				(29,624)	(31,983)
126	CITY AND BOROUGH OF JUNEAU				(765,276)	(826,223)
128	CITY OF KODIAK				(227,034)	(245,115)
129	CITY OF FAIRBANKS				(300,369)	(324,291)
131	CITY OF WASILLA				(206,611)	(223,065)
133	SITKA BOROUGH SD				(51,455)	(55,553)
134	CITY OF PALMER				(97,778)	(105,565)
135	CITY AND BOROUGH OF WRANGELL				(58,189)	(62,823)
136	CITY OF BETHEL				(193,765)	(209,196)
137	VALDEZ CITY SD				(46,893)	(50,627)
138	HOONAH CITY SD				(6,879)	(7,427)
139	CITY OF NOME				(102,820)	(111,008)
140	CITY OF KOTZEBUE				(154,363)	(166,657)
141	GALENA CITY SD				(77,258)	(83,411)
143	CITY OF PETERSBURG				(109,459)	(118,177)
144	BRISTOL BAY BOROUGH				(67,381)	(72,747)
145	NORTH SLOPE BOROUGH				(1,490,493)	(1,609,197)
146	WRANGELL PUBLIC SD				(11,910)	(12,858)
148	CITY OF CORDOVA				(74,228)	(80,140)
149	NOME CITY SD				(26,780)	(28,912)
151	CITY OF KING COVE				(16,419)	(17,726)
152	ALASKA HOUSING FINANCE CORPORATION				(273,242)	(295,003)
153	LOWER YUKON SD				(151,726)	(163,810)
154	NORTHWEST ARCTIC BOROUGH SD				(135,130)	(145,892)
155	SOUTHEAST ISLAND SD				(16,153)	(17,440)
156	PRIBILOF SD				(4,109)	(4,437)
157	LOWER KUSKOKWIM SD				(275,145)	(297,057)
158	KODIAK ISLAND BOROUGH SD				(140,118)	(151,277)
159	YUKON FLATS SD				(14,196)	(15,326)
160	YUKON / KOYUKUK SD				(47,819)	(51,628)
161	NORTH SLOPE BOROUGH SD				(215,175)	(232,312)
162	ALEUTIAN REGION SD				-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(92,726)	(100,111)
164	LAKE AND PENINSULA BOROUGH SD				(28,573)	(30,849)
165	SITKA COMMUNITY HOSPITAL				-	-
166	TANANA SD				(1,886)	(2,036)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(40,015)	(43,202)
168	HYDABURG CITY SD				(11,884)	(12,831)

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2021

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of		Net OPEB Liability	Net OPEB Liability
			Covered Payroll	Covered Payroll	1% Decrease Discount Rate (6.38% Discount Rate)	1% Increase Discount Rate (8.38% Discount Rate)
169	CITY OF TANANA				-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(24,095)	(26,014)
171	CITY OF BARROW				(19,662)	(21,228)
172	CITY OF SAINT PAUL				(48,075)	(51,904)
173	MUNICIPALITY OF ANCHORAGE				(4,620,477)	(4,988,455)
174	KODIAK ISLAND BOROUGH				(52,454)	(56,632)
175	NOME JOINT UTILITY SYSTEM				(7,652)	(8,262)
176	CITY OF SAND POINT				(38,375)	(41,431)
177	KETCHIKAN GATEWAY BOROUGH SD				(153,282)	(165,489)
178	CITY OF DILLINGHAM				(72,969)	(78,780)
179	CITY OF UNALASKA				(305,609)	(329,948)
180	KENAI PENINSULA BOROUGH				(495,100)	(534,530)
181	CITY OF KETCHIKAN				(217,073)	(234,361)
182	CITY OF SEWARD				(108,074)	(116,681)
183	CITY OF FORT YUKON				(18,856)	(20,358)
184	BRISTOL BAY BOROUGH SD				(11,813)	(12,754)
185	CORDOVA CITY SD				(18,266)	(19,721)
186	CITY OF CRAIG				(38,966)	(42,069)
187	PETERSBURG MEDICAL CENTER				(177,373)	(191,499)
189	HAINES BOROUGH				(60,078)	(64,863)
190	KENAI PENINSULA BOROUGH SD				(317,062)	(342,313)
191	CITY OF NORTH POLE				(95,881)	(103,517)
192	CITY OF GALENA				(18,466)	(19,937)
193	CITY OF NENANA				(5,729)	(6,185)
195	YUPIIT SD				(29,559)	(31,913)
196	NENANA CITY SD				(33,435)	(36,098)
198	CITY OF SAXMAN				(3,140)	(3,390)
199	CITY OF HOONAH				(74,325)	(80,244)
200	CITY OF PELICAN				(1,932)	(2,085)
202	CITY OF WHITTIER				(38,775)	(41,863)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(27,758)	(29,969)
204	CRAIG CITY SD				(20,300)	(21,917)
205	DILLINGHAM CITY SD				(31,308)	(33,801)
206	CITY OF THORNE BAY				(7,843)	(8,468)
208	CITY OF AKUTAN				(16,820)	(18,160)
209	UNALASKA CITY SD				(17,865)	(19,287)
211	KASHUNAMIUT SD				(26,075)	(28,152)
215	CITY OF HOMER				(159,266)	(171,950)
218	SPECIAL EDUCATION SERVICE AGENCY				(3,419)	(3,691)
219	BARTLETT REGIONAL HOSPITAL				(776,398)	(838,231)
220	NORTHWEST ARCTIC BOROUGH				(45,473)	(49,094)
221	SAINT MARY'S SD				(22,720)	(24,529)
223	BRISTOL BAY RHA				(18,325)	(19,785)
224	COPPER RIVER BASIN RHA				(9,374)	(10,121)
225	SKAGWAY CITY SD				(6,726)	(7,262)
227	CITY OF KLAWOCK				(12,986)	(14,021)
228	PETERSBURG CITY SD				(20,180)	(21,787)
230	ALEUTIANS EAST BOROUGH				(11,378)	(12,284)
235	CITY OF HUSLIA				(1,403)	(1,514)
237	CITY OF KALTAG				(527)	(569)
240	HAINES BOROUGH SD				(10,355)	(11,179)
242	CITY OF ELIM				-	-
243	CITY OF ATKA				(831)	(897)
244	ALEUTIANS EAST BOROUGH SD				(17,645)	(19,050)
246	DELTA/GREELY SD				(24,105)	(26,024)
247	LAKE AND PENINSULA BOROUGH				(10,892)	(11,760)
248	CITY AND BOROUGH OF YAKUTAT				(10,129)	(10,935)

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2021

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of Covered Payroll		Net OPEB Liability 1% Decrease Discount Rate	Net OPEB Liability 1% Increase Discount Rate
			Covered Payroll	Covered Payroll	(6.38% Discount Rate)	(8.38% Discount Rate)
249	CITY OF UNALAKLEET				-	-
251	KLAWOCK CITY SD				(10,583)	(11,426)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(52,233)	(56,392)
257	PELICAN CITY SD				-	-
258	DENALI BOROUGH				(13,436)	(14,506)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				-	-
262	COOK INLET HOUSING AUTHORITY				(225,271)	(243,212)
263	INTERIOR RHA				(25,327)	(27,344)
264	YAKUTAT SD				(4,677)	(5,049)
265	KAKE CITY SD				(9,633)	(10,401)
267	ALEUTIAN HOUSING AUTHORITY				(12,444)	(13,435)
270	BERING STRAITS RHA				(17,668)	(19,075)
271	CITY OF EGEGIK				(2,997)	(3,236)
275	ILISAGVIK COLLEGE				(111,582)	(120,468)
276	NORTH PACIFIC RIM HA				(15,749)	(17,004)
278	SAXMAN SEAPORT				(1,498)	(1,617)
279	TLINGIT-HAIDA RHA				(59,033)	(63,735)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(11,072)	(11,954)
282	CITY OF DELTA JUNCTION				(3,766)	(4,066)
283	CITY OF ANDERSON				-	-
284	INTER-ISLAND FERRY AUTHORITY				(17,585)	(18,985)
286	CITY OF SELDOVIA				(2,844)	(3,071)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(5,017)	(5,416)
290	CITY OF UPPER KALSKAG				-	-
291	CITY OF SHAKTOOLIK				(1,307)	(1,411)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				(29,981)	(32,368)
296	MUNICIPALITY OF SKAGWAY				(96,445)	(104,126)
297	CITY OF NULATO				-	-
298	CITY OF ANIAK				(6,924)	(7,476)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(11,998)	(12,954)
Total		374.22%	1,443,017,000	-3.05%	(42,202,000)	(45,563,000)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
101	STATE OF ALASKA	(21,633,043)	49.08457%	-	-	-	-	288,050	288,050
102	SOUTHWEST REGION SD	(50,259)	0.11404%	-	-	-	-	3,505	3,505
103	ANNETTE ISLAND SD	(46,784)	0.10615%	-	-	-	-	2,366	2,366
104	BERING STRAIT SD	(136,626)	0.31000%	-	-	-	-	8,622	8,622
105	CHATHAM SD	(11,864)	0.02692%	-	-	-	-	905	905
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	(253,595)	0.57540%	-	-	-	-	2,038	2,038
108	JUNEAU BOROUGH SD	(254,507)	0.57747%	-	-	-	-	11,336	11,336
109	MATANUSKA-SUSITNA BOROUGH	(572,436)	1.29884%	-	-	-	-	5,716	5,716
110	MATANUSKA-SUSITNA BOROUGH SD	(645,027)	1.46354%	-	-	-	-	31,224	31,224
111	ANCHORAGE SD	(1,705,317)	3.86930%	-	-	-	-	92,539	92,539
112	COPPER RIVER SD	(25,945)	0.05887%	-	-	-	-	1,118	1,118
113	UNIVERSITY OF ALASKA	(1,556,840)	3.53241%	-	-	-	-	6,825	6,825
115	CITY OF KENAI	(221,216)	0.50193%	-	-	-	-	13,763	13,763
116	FAIRBANKS NORTH STAR BOROUGH	(456,334)	1.03540%	-	-	-	-	22,881	22,881
117	FAIRBANKS NORTH STAR BOROUGH SD	(638,928)	1.44970%	-	-	-	-	27,803	27,803
118	DENALI BOROUGH SD	(36,863)	0.08364%	-	-	-	-	2,579	2,579
120	CITY AND BOROUGH OF SITKA	(218,177)	0.49503%	-	-	-	-	15,060	15,060
121	CHUGACH SD	(11,030)	0.02503%	-	-	-	-	1,273	1,273
122	KETCHIKAN GATEWAY BOROUGH	(105,544)	0.23948%	-	-	-	-	1,907	1,907
123	CITY OF SOLDOTNA	(91,337)	0.20724%	-	-	-	-	3,665	3,665
124	IDITAROD AREA SD	(19,741)	0.04479%	-	-	-	-	1,514	1,514
125	KUSPUK SD	(30,937)	0.07020%	-	-	-	-	3,090	3,090
126	CITY AND BOROUGH OF JUNEAU	(799,204)	1.81336%	-	-	-	-	22,985	22,985
128	CITY OF KODIAK	(237,099)	0.53797%	-	-	-	-	6,552	6,552
129	CITY OF FAIRBANKS	(313,686)	0.71174%	-	-	-	-	2,833	2,833
131	CITY OF WASILLA	(215,771)	0.48958%	-	-	-	-	-	-
133	SITKA BOROUGH SD	(53,736)	0.12193%	-	-	-	-	4,376	4,376
134	CITY OF PALMER	(102,113)	0.23169%	-	-	-	-	7,558	7,558
135	CITY AND BOROUGH OF WRANGELL	(60,768)	0.13788%	-	-	-	-	6,833	6,833
136	CITY OF BETHEL	(202,355)	0.45914%	-	-	-	-	8,678	8,678
137	VALDEZ CITY SD	(48,971)	0.11111%	-	-	-	-	4,278	4,278
138	HOONAH CITY SD	(7,184)	0.01630%	-	-	-	-	1,502	1,502
139	CITY OF NOME	(107,378)	0.24364%	-	-	-	-	3,961	3,961
140	CITY OF KOTZEBUE	(161,207)	0.36577%	-	-	-	-	8,330	8,330
141	GALENA CITY SD	(80,684)	0.18307%	-	-	-	-	5,657	5,657
143	CITY OF PETERSBURG	(114,312)	0.25937%	-	-	-	-	1,774	1,774
144	BRISTOL BAY BOROUGH	(70,368)	0.15966%	-	-	-	-	-	-
145	NORTH SLOPE BOROUGH	(1,556,573)	3.53181%	-	-	-	-	79,394	79,394
146	WRANGELL PUBLIC SD	(12,438)	0.02822%	-	-	-	-	3,069	3,069
148	CITY OF CORDOVA	(77,519)	0.17589%	-	-	-	-	5,349	5,349
149	NOME CITY SD	(27,967)	0.06346%	-	-	-	-	3,645	3,645
151	CITY OF KING COVE	(17,147)	0.03890%	-	-	-	-	1,449	1,449
152	ALASKA HOUSING FINANCE CORPORATION	(285,356)	0.64746%	-	-	-	-	13,125	13,125
153	LOWER YUKON SD	(158,453)	0.35952%	-	-	-	-	4,030	4,030
154	NORTHWEST ARCTIC BOROUGH SD	(141,121)	0.32020%	-	-	-	-	12,504	12,504
155	SOUTHEAST ISLAND SD	(16,869)	0.03828%	-	-	-	-	2,749	2,749
156	PRIBILOF SD	(4,292)	0.00974%	-	-	-	-	277	277
157	LOWER KUSKOKWIM SD	(287,343)	0.65197%	-	-	-	-	16,924	16,924
158	KODIAK ISLAND BOROUGH SD	(146,330)	0.33202%	-	-	-	-	11,303	11,303
159	YUKON FLATS SD	(14,825)	0.03364%	-	-	-	-	2,862	2,862
160	YUKON / KOYUKUK SD	(49,939)	0.11331%	-	-	-	-	3,606	3,606
161	NORTH SLOPE BOROUGH SD	(224,715)	0.50987%	-	-	-	-	21,285	21,285
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	344	344
163	CORDOVA COMMUNITY MEDICAL CENTER	(96,837)	0.21972%	-	-	-	-	60,781	60,781
164	LAKE AND PENINSULA BOROUGH SD	(29,840)	0.06771%	-	-	-	-	5,302	5,302
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	82,456	82,456
166	TANANA SD	(1,970)	0.00447%	-	-	-	-	1,115	1,115
167	SOUTHEAST REGIONAL RESOURCE CENTER	(41,789)	0.09482%	-	-	-	-	1,341	1,341
168	HYDABURG CITY SD	(12,411)	0.02816%	-	-	-	-	1,185	1,185

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
169	CITY OF TANANA	-	0.00000%	-	-	-	-	42	42
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(25,163)	0.05709%	-	-	-	-	26	26
171	CITY OF BARROW	(20,534)	0.04659%	-	-	-	-	4,399	4,399
172	CITY OF SAINT PAUL	(50,207)	0.11392%	-	-	-	-	1,772	1,772
173	MUNICIPALITY OF ANCHORAGE	(4,825,323)	10.94848%	-	-	-	-	85,846	85,846
174	KODIAK ISLAND BOROUGH	(54,780)	0.12429%	-	-	-	-	3,973	3,973
175	NOME JOINT UTILITY SYSTEM	(7,991)	0.01813%	-	-	-	-	28	28
176	CITY OF SAND POINT	(40,076)	0.09093%	-	-	-	-	3,675	3,675
177	KETCHIKAN GATEWAY BOROUGH SD	(160,077)	0.36321%	-	-	-	-	8,422	8,422
178	CITY OF DILLINGHAM	(76,204)	0.17290%	-	-	-	-	6,076	6,076
179	CITY OF UNALASKA	(319,158)	0.72416%	-	-	-	-	3,728	3,728
180	KENAI PENINSULA BOROUGH	(517,050)	1.17317%	-	-	-	-	14,205	14,205
181	CITY OF KETCHIKAN	(226,697)	0.51437%	-	-	-	-	1,584	1,584
182	CITY OF SEWARD	(112,865)	0.25609%	-	-	-	-	399	399
183	CITY OF FORT YUKON	(19,692)	0.04468%	-	-	-	-	1,979	1,979
184	BRISTOL BAY BOROUGH SD	(12,337)	0.02799%	-	-	-	-	276	276
185	CORDOVA CITY SD	(19,076)	0.04328%	-	-	-	-	763	763
186	CITY OF CRAIG	(40,693)	0.09233%	-	-	-	-	2,477	2,477
187	PETERSBURG MEDICAL CENTER	(185,237)	0.42030%	-	-	-	-	8,166	8,166
189	HAINES BOROUGH	(62,742)	0.14236%	-	-	-	-	6,086	6,086
190	KENAI PENINSULA BOROUGH SD	(331,118)	0.75130%	-	-	-	-	25,273	25,273
191	CITY OF NORTH POLE	(100,132)	0.22720%	-	-	-	-	9,904	9,904
192	CITY OF GALENA	(19,285)	0.04376%	-	-	-	-	214	214
193	CITY OF NENANA	(5,982)	0.01357%	-	-	-	-	2,003	2,003
195	YUPIIT SD	(30,869)	0.07004%	-	-	-	-	1,597	1,597
196	NENANA CITY SD	(34,918)	0.07923%	-	-	-	-	3,467	3,467
198	CITY OF SAXMAN	(3,279)	0.00744%	-	-	-	-	626	626
199	CITY OF HOONAH	(77,620)	0.17612%	-	-	-	-	9,364	9,364
200	CITY OF PELICAN	(2,017)	0.00458%	-	-	-	-	416	416
202	CITY OF WHITTIER	(40,494)	0.09188%	-	-	-	-	2,369	2,369
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(28,989)	0.06577%	-	-	-	-	8,716	8,716
204	CRAIG CITY SD	(21,200)	0.04810%	-	-	-	-	1,640	1,640
205	DILLINGHAM CITY SD	(32,696)	0.07419%	-	-	-	-	2,728	2,728
206	CITY OF THORNE BAY	(8,191)	0.01858%	-	-	-	-	1,690	1,690
208	CITY OF AKUTAN	(17,566)	0.03986%	-	-	-	-	4,066	4,066
209	UNALASKA CITY SD	(18,657)	0.04233%	-	-	-	-	764	764
211	KASHUNAMIUT SD	(27,231)	0.06179%	-	-	-	-	2,466	2,466
215	CITY OF HOMER	(166,327)	0.37739%	-	-	-	-	656	656
218	SPECIAL EDUCATION SERVICE AGENCY	(3,570)	0.00810%	-	-	-	-	1,288	1,288
219	BARTLETT REGIONAL HOSPITAL	(810,820)	1.83972%	-	-	-	-	44,621	44,621
220	NORTHWEST ARCTIC BOROUGH	(47,489)	0.10775%	-	-	-	-	7,943	7,943
221	SAINT MARY'S SD	(23,727)	0.05384%	-	-	-	-	653	653
223	BRISTOL BAY RHA	(19,138)	0.04342%	-	-	-	-	3,128	3,128
224	COPPER RIVER BASIN RHA	(9,790)	0.02221%	-	-	-	-	1,191	1,191
225	SKAGWAY CITY SD	(7,024)	0.01594%	-	-	-	-	358	358
227	CITY OF KLAWOOK	(13,562)	0.03077%	-	-	-	-	2,517	2,517
228	PETERSBURG CITY SD	(21,074)	0.04782%	-	-	-	-	1,556	1,556
230	ALEUTIANS EAST BOROUGH	(11,882)	0.02696%	-	-	-	-	658	658
235	CITY OF HUSLIA	(1,465)	0.00332%	-	-	-	-	851	851
237	CITY OF KALTAG	(550)	0.00125%	-	-	-	-	124	124
240	HAINES BOROUGH SD	(10,814)	0.02454%	-	-	-	-	1,971	1,971
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	(868)	0.00197%	-	-	-	-	932	932
244	ALEUTIANS EAST BOROUGH SD	(18,427)	0.04181%	-	-	-	-	1,198	1,198
246	DELTA/GREELY SD	(25,173)	0.05712%	-	-	-	-	1,893	1,893
247	LAKE AND PENINSULA BOROUGH	(11,375)	0.02581%	-	-	-	-	268	268
248	CITY AND BOROUGH OF YAKUTAT	(10,578)	0.02400%	-	-	-	-	3,836	3,836

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	-	3,289	3,289
251	KLAWOCK CITY SD	(11,052)	0.02508%	-	-	-	-	534	534
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(54,548)	0.12377%	-	-	-	-	2,615	2,615
257	PELICAN CITY SD	-	0.00000%	-	-	-	-	242	242
258	DENALI BOROUGH	(14,032)	0.03184%	-	-	-	-	286	286
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(235,259)	0.53379%	-	-	-	-	6,207	6,207
263	INTERIOR RHA	(26,450)	0.06001%	-	-	-	-	1,444	1,444
264	YAKUTAT SD	(4,884)	0.01108%	-	-	-	-	354	354
265	KAKE CITY SD	(10,060)	0.02283%	-	-	-	-	426	426
267	ALEUTIAN HOUSING AUTHORITY	(12,996)	0.02949%	-	-	-	-	2,432	2,432
270	BERING STRAITS RHA	(18,451)	0.04187%	-	-	-	-	2,774	2,774
271	CITY OF EGEGIK	(3,130)	0.00710%	-	-	-	-	166	166
275	ILISAGVIK COLLEGE	(116,529)	0.26440%	-	-	-	-	13,763	13,763
276	NORTH PACIFIC RIM HA	(16,448)	0.03732%	-	-	-	-	169	169
278	SAXMAN SEAPORT	(1,564)	0.00355%	-	-	-	-	628	628
279	TLINGIT-HAIDA RHA	(61,650)	0.13988%	-	-	-	-	6,459	6,459
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-
281	BARANOF ISLAND HA	(11,563)	0.02624%	-	-	-	-	834	834
282	CITY OF DELTA JUNCTION	(3,933)	0.00892%	-	-	-	-	1,791	1,791
283	CITY OF ANDERSON	-	0.00000%	-	-	-	-	295	295
284	INTER-ISLAND FERRY AUTHORITY	(18,364)	0.04167%	-	-	-	-	1,772	1,772
286	CITY OF SELDOVIA	(2,971)	0.00674%	-	-	-	-	381	381
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(5,239)	0.01189%	-	-	-	-	3,040	3,040
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	-	112	112
291	CITY OF SHAKTOOLIK	(1,365)	0.00310%	-	-	-	-	215	215
293	TAGIUGMILLU NUNAMIULLU HOUSING AUTHORIT	(31,310)	0.07104%	-	-	-	-	738	738
296	MUNICIPALITY OF SKAGWAY	(100,721)	0.22853%	-	-	-	-	2,274	2,274
297	CITY OF NULATO	-	0.00000%	-	-	-	-	1,500	1,500
298	CITY OF ANIAK	(7,231)	0.01641%	-	-	-	-	320	320
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(12,530)	0.02843%	-	-	-	-	20,886	20,886
Total		(44,073,000)	100.00000%	-	-	-	-	1,350,004	1,350,004

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA	(5,908,679)	(164,350)	-	(3,468,905)	(68,361)	(9,610,294)	(318,924)	46,434	(272,489)
102	SOUTHWEST REGION SD	(13,727)	(382)	-	(8,059)	(4,582)	(26,751)	(741)	(100)	(840)
103	ANNETTE ISLAND SD	(12,778)	(355)	-	(7,502)	(5,510)	(26,145)	(690)	(463)	(1,153)
104	BERING STRAIT SD	(37,317)	(1,038)	-	(21,908)	(4,516)	(64,779)	(2,014)	923	(1,091)
105	CHATHAM SD	(3,241)	(90)	-	(1,902)	(690)	(5,923)	(175)	34	(140)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(69,265)	(1,927)	-	(40,665)	(11,498)	(123,354)	(3,739)	(1,813)	(5,552)
108	JUNEAU BOROUGH SD	(69,514)	(1,934)	-	(40,811)	(11,960)	(124,219)	(3,752)	39	(3,713)
109	MATANUSKA-SUSITNA BOROUGH	(156,351)	(4,349)	-	(91,791)	(31,795)	(284,286)	(8,439)	(4,066)	(12,506)
110	MATANUSKA-SUSITNA BOROUGH SD	(176,178)	(4,900)	-	(103,431)	(30,797)	(315,306)	(9,509)	891	(8,618)
111	ANCHORAGE SD	(465,777)	(12,956)	-	(273,451)	(51,951)	(804,134)	(25,141)	8,385	(16,756)
112	COPPER RIVER SD	(7,086)	(197)	-	(4,160)	(1,704)	(13,148)	(382)	(88)	(471)
113	UNIVERSITY OF ALASKA	(425,223)	(11,828)	-	(249,643)	(163,681)	(850,374)	(22,952)	(28,303)	(51,254)
115	CITY OF KENAI	(60,421)	(1,681)	-	(35,473)	(15,979)	(113,553)	(3,261)	(817)	(4,078)
116	FAIRBANKS NORTH STAR BOROUGH	(124,639)	(3,467)	-	(73,174)	(21,350)	(222,630)	(6,727)	288	(6,439)
117	FAIRBANKS NORTH STAR BOROUGH SD	(174,512)	(4,854)	-	(102,454)	(18,616)	(300,436)	(9,419)	1,789	(7,631)
118	DENALI BOROUGH SD	(10,069)	(280)	-	(5,911)	(2,545)	(18,805)	(543)	72	(471)
120	CITY AND BOROUGH OF SITKA	(59,591)	(1,658)	-	(34,985)	(6,932)	(103,165)	(3,216)	1,457	(1,760)
121	CHUGACH SD	(3,013)	(84)	-	(1,769)	(281)	(5,147)	(163)	195	33
122	KETCHIKAN GATEWAY BOROUGH	(28,828)	(802)	-	(16,924)	(1,632)	(48,186)	(1,556)	169	(1,387)
123	CITY OF SOLDOTNA	(24,947)	(694)	-	(14,646)	(1,114)	(40,401)	(1,347)	673	(673)
124	IDITAROD AREA SD	(5,392)	(150)	-	(3,165)	(1,441)	(10,149)	(291)	(85)	(376)
125	KUSPUK SD	(8,450)	(235)	-	(4,961)	(5,167)	(18,813)	(456)	(296)	(752)
126	CITY AND BOROUGH OF JUNEAU	(218,288)	(6,072)	-	(128,154)	(31,102)	(383,616)	(11,782)	(2,206)	(13,988)
128	CITY OF KODIAK	(64,759)	(1,801)	-	(38,019)	(14,730)	(119,310)	(3,495)	(1,775)	(5,270)
129	CITY OF FAIRBANKS	(85,678)	(2,383)	-	(50,300)	(36,220)	(174,581)	(4,624)	(6,122)	(10,747)
131	CITY OF WASILLA	(58,934)	(1,639)	-	(34,599)	(10,670)	(105,842)	(3,181)	(1,946)	(5,127)
133	SITKA BOROUGH SD	(14,677)	(408)	-	(8,617)	(487)	(24,189)	(792)	776	(16)
134	CITY OF PALMER	(27,890)	(776)	-	(16,374)	(5,499)	(50,539)	(1,505)	90	(1,415)
135	CITY AND BOROUGH OF WRANGELL	(16,598)	(462)	-	(9,744)	(7,019)	(33,823)	(896)	(250)	(1,145)
136	CITY OF BETHEL	(55,270)	(1,537)	-	(32,448)	(14,973)	(104,228)	(2,983)	(1,437)	(4,421)
137	VALDEZ CITY SD	(13,376)	(372)	-	(7,853)	(5,877)	(27,477)	(722)	(148)	(870)
138	HOONAH CITY SD	(1,962)	(55)	-	(1,152)	(272)	(3,441)	(106)	284	179
139	CITY OF NOME	(29,328)	(816)	-	(17,218)	(5,631)	(52,993)	(1,583)	(389)	(1,972)
140	CITY OF KOTZEBUE	(44,031)	(1,225)	-	(25,850)	(9,897)	(81,002)	(2,377)	(542)	(2,918)
141	GALENA CITY SD	(22,037)	(613)	-	(12,938)	(3,096)	(38,684)	(1,189)	571	(618)
143	CITY OF PETERSBURG	(31,222)	(868)	-	(18,330)	(3,757)	(54,178)	(1,685)	(293)	(1,979)
144	BRISTOL BAY BOROUGH	(19,220)	(535)	-	(11,284)	(4,188)	(35,226)	(1,037)	(719)	(1,757)
145	NORTH SLOPE BOROUGH	(425,150)	(11,826)	-	(249,600)	(20,493)	(707,068)	(22,948)	9,383	(13,564)
146	WRANGELL PUBLIC SD	(3,397)	(94)	-	(1,994)	(1,106)	(6,592)	(183)	224	40
148	CITY OF CORDOVA	(21,173)	(589)	-	(12,430)	(4,100)	(38,292)	(1,143)	409	(733)
149	NOME CITY SD	(7,639)	(212)	-	(4,485)	(1,240)	(13,576)	(412)	544	132
151	CITY OF KING COVE	(4,683)	(130)	-	(2,749)	(302)	(7,865)	(253)	167	(86)
152	ALASKA HOUSING FINANCE CORPORATION	(77,940)	(2,168)	-	(45,757)	(18,914)	(144,779)	(4,207)	(732)	(4,939)
153	LOWER YUKON SD	(43,279)	(1,204)	-	(25,408)	(15,547)	(85,438)	(2,336)	(1,740)	(4,076)
154	NORTHWEST ARCTIC BOROUGH SD	(38,545)	(1,072)	-	(22,629)	(1,364)	(63,610)	(2,080)	2,091	11
155	SOUTHEAST ISLAND SD	(4,608)	(128)	-	(2,705)	(677)	(8,118)	(249)	289	41
156	PRIBILOF SD	(1,172)	(33)	-	(688)	(329)	(2,222)	(63)	(6)	(69)
157	LOWER KUSKOKWIM SD	(78,483)	(2,183)	-	(46,076)	(8,553)	(135,295)	(4,236)	1,410	(2,826)
158	KODIAK ISLAND BOROUGH SD	(39,967)	(1,112)	-	(23,464)	(3,656)	(68,199)	(2,157)	1,459	(698)
159	YUKON FLATS SD	(4,049)	(113)	-	(2,377)	(711)	(7,250)	(219)	373	155
160	YUKON / KOYUKUK SD	(13,640)	(379)	-	(8,008)	(2,932)	(24,960)	(736)	155	(581)
161	NORTH SLOPE BOROUGH SD	(61,377)	(1,707)	-	(36,034)	(7,099)	(106,217)	(3,313)	2,184	(1,129)
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	84	84
163	CORDOVA COMMUNITY MEDICAL CENTER	(26,449)	(736)	-	(15,528)	(61,781)	(104,494)	(1,428)	(896)	(2,323)
164	LAKE AND PENINSULA BOROUGH SD	(8,150)	(227)	-	(4,785)	(1,444)	(14,606)	(440)	665	225
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(2,155)	(2,155)	-	13,512	13,512
166	TANANA SD	(538)	(15)	-	(316)	(388)	(1,257)	(29)	112	83
167	SOUTHEAST REGIONAL RESOURCE CENTER	(11,414)	(317)	-	(6,701)	(4,448)	(22,881)	(616)	(375)	(991)
168	HYDABURG CITY SD	(3,390)	(94)	-	(1,990)	(2,735)	(8,210)	(183)	(274)	(457)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized				
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total	
169	CITY OF TANANA	-	-	-	-	(29)	(29)	-	1	1	
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(6,873)	(191)	-	(4,035)	(1,268)	(12,367)	(371)	(221)	(592)	
171	CITY OF BARROW	(5,608)	(156)	-	(3,293)	(2,067)	(11,124)	(303)	373	70	
172	CITY OF SAINT PAUL	(13,713)	(381)	-	(8,051)	(5,560)	(27,706)	(740)	(518)	(1,259)	
173	MUNICIPALITY OF ANCHORAGE	(1,317,951)	(36,659)	-	(773,751)	(270,707)	(2,399,067)	(71,137)	(40,450)	(111,587)	
174	KODIAK ISLAND BOROUGH	(14,962)	(416)	-	(8,784)	(2,745)	(26,907)	(808)	118	(690)	
175	NOME JOINT UTILITY SYSTEM	(2,183)	(61)	-	(1,281)	(1,286)	(4,811)	(118)	(248)	(366)	
176	CITY OF SAND POINT	(10,946)	(304)	-	(6,426)	(3,413)	(21,089)	(591)	(60)	(651)	
177	KETCHIKAN GATEWAY BOROUGH SD	(43,722)	(1,216)	-	(25,669)	(10,256)	(80,863)	(2,360)	(108)	(2,468)	
178	CITY OF DILLINGHAM	(20,814)	(579)	-	(12,219)	(1,218)	(34,831)	(1,123)	772	(351)	
179	CITY OF UNALASKA	(87,172)	(2,425)	-	(51,178)	(7,001)	(147,775)	(4,705)	(765)	(5,470)	
180	KENAI PENINSULA BOROUGH	(141,223)	(3,928)	-	(82,910)	(24,565)	(252,627)	(7,623)	(2,204)	(9,826)	
181	CITY OF KETCHIKAN	(61,918)	(1,722)	-	(36,351)	(12,620)	(112,611)	(3,342)	(1,836)	(5,178)	
182	CITY OF SEWARD	(30,827)	(857)	-	(18,098)	(3,183)	(52,966)	(1,664)	(508)	(2,172)	
183	CITY OF FORT YUKON	(5,379)	(150)	-	(3,158)	(4,974)	(13,660)	(290)	(518)	(809)	
184	BRISTOL BAY BOROUGH SD	(3,370)	(94)	-	(1,978)	(1,776)	(7,217)	(182)	(270)	(452)	
185	CORDOVA CITY SD	(5,210)	(145)	-	(3,059)	(583)	(8,997)	(281)	(8)	(290)	
186	CITY OF CRAIG	(11,115)	(309)	-	(6,525)	(446)	(18,395)	(600)	357	(242)	
187	PETERSBURG MEDICAL CENTER	(50,594)	(1,407)	-	(29,703)	(19,668)	(101,373)	(2,731)	(1,556)	(4,287)	
189	HAINES BOROUGH	(17,137)	(477)	-	(10,061)	(2,669)	(30,344)	(925)	357	(568)	
190	KENAI PENINSULA BOROUGH SD	(90,439)	(2,516)	-	(53,096)	(9,933)	(155,983)	(4,881)	3,049	(1,832)	
191	CITY OF NORTH POLE	(27,349)	(761)	-	(16,056)	(11,524)	(55,691)	(1,476)	(597)	(2,073)	
192	CITY OF GALENA	(5,267)	(147)	-	(3,092)	(868)	(9,375)	(284)	(134)	(418)	
193	CITY OF NENANA	(1,634)	(45)	-	(959)	(2,873)	(5,512)	(88)	(163)	(251)	
195	YUPIIT SD	(8,431)	(235)	-	(4,950)	(3,577)	(17,193)	(455)	(363)	(818)	
196	NENANA CITY SD	(9,537)	(265)	-	(5,599)	(2,233)	(17,635)	(515)	201	(313)	
198	CITY OF SAXMAN	(896)	(25)	-	(526)	(525)	(1,972)	(48)	55	6	
199	CITY OF HOONAH	(21,200)	(590)	-	(12,447)	(9,764)	(44,000)	(1,144)	(154)	(1,299)	
200	CITY OF PELICAN	(551)	(15)	-	(323)	(275)	(1,165)	(30)	24	(5)	
202	CITY OF WHITTIER	(11,060)	(308)	-	(6,493)	(4,613)	(22,474)	(597)	(493)	(1,090)	
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(7,918)	(220)	-	(4,648)	-	(12,786)	(427)	1,471	1,043	
204	CRAIG CITY SD	(5,790)	(161)	-	(3,399)	(334)	(9,685)	(313)	244	(69)	
205	DILLINGHAM CITY SD	(8,930)	(248)	-	(5,243)	(4,170)	(18,592)	(482)	(76)	(558)	
206	CITY OF THORNE BAY	(2,237)	(62)	-	(1,313)	(209)	(3,821)	(121)	232	112	
208	CITY OF AKUTAN	(4,798)	(133)	-	(2,817)	(2,794)	(10,542)	(259)	110	(149)	
209	UNALASKA CITY SD	(5,096)	(142)	-	(2,992)	(892)	(9,121)	(275)	(32)	(307)	
211	KASHUNAMIUT SD	(7,438)	(207)	-	(4,367)	(2,593)	(14,604)	(401)	126	(276)	
215	CITY OF HOMER	(45,429)	(1,264)	-	(26,671)	(7,953)	(81,317)	(2,452)	(1,133)	(3,585)	
218	SPECIAL EDUCATION SERVICE AGENCY	(975)	(27)	-	(572)	(22)	(1,597)	(53)	222	169	
219	BARTLETT REGIONAL HOSPITAL	(221,461)	(6,160)	-	(130,017)	(60,855)	(418,492)	(11,953)	(2,011)	(13,965)	
220	NORTHWEST ARCTIC BOROUGH	(12,971)	(361)	-	(7,615)	(7,872)	(28,818)	(700)	340	(360)	
221	SAINT MARY'S SD	(6,481)	(180)	-	(3,805)	(2,669)	(13,134)	(350)	(302)	(652)	
223	BRISTOL BAY RHA	(5,227)	(145)	-	(3,069)	(677)	(9,118)	(282)	490	208	
224	COPPER RIVER BASIN RHA	(2,674)	(74)	-	(1,570)	(94)	(4,412)	(144)	223	79	
225	SKAGWAY CITY SD	(1,919)	(53)	-	(1,126)	(1,312)	(4,410)	(104)	(145)	(249)	
227	CITY OF KLAWOOCK	(3,704)	(103)	-	(2,175)	(538)	(6,520)	(200)	318	118	
228	PETERSBURG CITY SD	(5,756)	(160)	-	(3,379)	(558)	(9,854)	(311)	174	(137)	
230	ALEUTIANS EAST BOROUGH	(3,245)	(90)	-	(1,905)	(591)	(5,833)	(175)	7	(168)	
235	CITY OF HUSLIA	(400)	(11)	-	(235)	(505)	(1,151)	(22)	49	27	
237	CITY OF KALTAG	(150)	(4)	-	(88)	(125)	(368)	(8)	4	(4)	
240	HAINES BOROUGH SD	(2,954)	(82)	-	(1,734)	-	(4,770)	(159)	361	202	
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-	
243	CITY OF ATKA	(237)	(7)	-	(139)	-	(383)	(13)	186	173	
244	ALEUTIANS EAST BOROUGH SD	(5,033)	(140)	-	(2,955)	(728)	(8,856)	(272)	151	(120)	
246	DELTA/GREELY SD	(6,876)	(191)	-	(4,037)	(1,365)	(12,468)	(371)	177	(194)	
247	LAKE AND PENINSULA BOROUGH	(3,107)	(86)	-	(1,824)	(673)	(5,690)	(168)	(38)	(205)	
248	CITY AND BOROUGH OF YAKUTAT	(2,889)	(80)	-	(1,696)	(1,044)	(5,710)	(156)	389	233	

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
249	CITY OF UNALAKLEET	-	-	-	-	(374)	(374)	-	496	496
251	KLAWOCK CITY SD	(3,019)	(84)	-	(1,772)	(804)	(5,679)	(163)	(15)	(178)
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(14,899)	(414)	-	(8,747)	(4,463)	(28,524)	(804)	(295)	(1,099)
257	PELICAN CITY SD	-	-	-	-	(102)	(102)	-	24	24
258	DENALI BOROUGH	(3,833)	(107)	-	(2,250)	(575)	(6,764)	(207)	(37)	(244)
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(64,257)	(1,787)	-	(37,724)	(16,584)	(120,353)	(3,468)	(1,336)	(4,804)
263	INTERIOR RHA	(7,224)	(201)	-	(4,241)	(3,538)	(15,204)	(390)	(263)	(653)
264	YAKUTAT SD	(1,334)	(37)	-	(783)	(480)	(2,635)	(72)	(18)	(90)
265	KAKE CITY SD	(2,748)	(76)	-	(1,613)	(679)	(5,116)	(148)	(35)	(184)
267	ALEUTIAN HOUSING AUTHORITY	(3,550)	(99)	-	(2,084)	-	(5,732)	(192)	433	242
270	BERING STRAITS RHA	(5,040)	(140)	-	(2,959)	(632)	(8,770)	(272)	445	173
271	CITY OF EGEGIK	(855)	(24)	-	(502)	(665)	(2,045)	(46)	(101)	(148)
275	ILISAGVIK COLLEGE	(31,828)	(885)	-	(18,686)	(2,797)	(54,196)	(1,718)	1,999	282
276	NORTH PACIFIC RIM HA	(4,492)	(125)	-	(2,637)	(816)	(8,071)	(242)	(100)	(343)
278	SAXMAN SEAPORT	(427)	(12)	-	(251)	(350)	(1,040)	(23)	24	1
279	TLINGIT-HAIDA RHA	(16,839)	(468)	-	(9,886)	(3,910)	(31,103)	(909)	478	(431)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(3,158)	(88)	-	(1,854)	(281)	(5,381)	(170)	107	(64)
282	CITY OF DELTA JUNCTION	(1,074)	(30)	-	(631)	(75)	(1,810)	(58)	344	286
283	CITY OF ANDERSON	-	-	-	-	(8)	(8)	-	47	47
284	INTER-ISLAND FERRY AUTHORITY	(5,016)	(140)	-	(2,945)	(484)	(8,584)	(271)	205	(66)
286	CITY OF SELDOVIA	(811)	(23)	-	(476)	(309)	(1,619)	(44)	9	(35)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(1,431)	(40)	-	(840)	(422)	(2,733)	(77)	362	285
290	CITY OF UPPER KALSKAG	-	-	-	-	(12)	(12)	-	16	16
291	CITY OF SHAKTOOLIK	(373)	(10)	-	(219)	(346)	(948)	(20)	(10)	(30)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(8,552)	(238)	-	(5,021)	(3,920)	(17,730)	(462)	(464)	(925)
296	MUNICIPALITY OF SKAGWAY	(27,510)	(765)	-	(16,151)	(6,207)	(50,633)	(1,485)	(615)	(2,100)
297	CITY OF NULATO	-	-	-	-	(94)	(94)	-	238	238
298	CITY OF ANIAK	(1,975)	(55)	-	(1,160)	(1,268)	(4,458)	(107)	(159)	(266)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(3,422)	(95)	-	(2,009)	(4,519)	(10,046)	(185)	2,300	2,115
Total		(12,037,751)	(334,829)	-	(7,067,200)	(1,350,004)	(20,789,784)	(649,743)	(0)	(649,743)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2021

Employer Number	Employer Name	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
101	STATE OF ALASKA	(1,802,161)	(1,799,903)	(1,836,324)	(1,952,065)	(988,314)	(943,478)
102	SOUTHWEST REGION SD	(4,394)	(4,389)	(4,474)	(4,743)	(2,324)	(2,922)
103	ANNETTE ISLAND SD	(4,461)	(4,456)	(4,535)	(4,785)	(2,443)	(3,099)
104	BERING STRAIT SD	(10,752)	(10,738)	(10,968)	(11,699)	(5,179)	(6,823)
105	CHATHAM SD	(979)	(978)	(998)	(1,062)	(467)	(534)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(23,484)	(23,457)	(23,884)	(25,241)	(13,314)	(11,937)
108	JUNEAU BOROUGH SD	(21,709)	(21,682)	(22,111)	(23,473)	(11,155)	(12,753)
109	MATANUSKA-SUSITNA BOROUGH	(52,982)	(52,923)	(53,886)	(56,949)	(30,112)	(31,716)
110	MATANUSKA-SUSITNA BOROUGH SD	(54,228)	(54,161)	(55,247)	(58,698)	(27,229)	(34,521)
111	ANCHORAGE SD	(137,339)	(137,161)	(140,032)	(149,155)	(66,344)	(81,565)
112	COPPER RIVER SD	(2,305)	(2,303)	(2,346)	(2,485)	(1,248)	(1,342)
113	UNIVERSITY OF ALASKA	(161,338)	(161,176)	(163,797)	(172,126)	(91,453)	(93,658)
115	CITY OF KENAI	(19,720)	(19,697)	(20,070)	(21,253)	(11,350)	(7,699)
116	FAIRBANKS NORTH STAR BOROUGH	(38,707)	(38,659)	(39,427)	(41,869)	(19,848)	(21,240)
117	FAIRBANKS NORTH STAR BOROUGH SD	(52,809)	(52,743)	(53,818)	(57,237)	(26,756)	(29,270)
118	DENALI BOROUGH SD	(3,078)	(3,074)	(3,136)	(3,333)	(1,616)	(1,990)
120	CITY AND BOROUGH OF SITKA	(17,187)	(17,164)	(17,532)	(18,699)	(8,933)	(8,591)
121	CHUGACH SD	(747)	(746)	(765)	(824)	(374)	(417)
122	KETCHIKAN GATEWAY BOROUGH	(8,850)	(8,839)	(9,017)	(9,582)	(5,016)	(4,974)
123	CITY OF SOLDOTNA	(7,132)	(7,122)	(7,276)	(7,764)	(3,810)	(3,632)
124	IDITAROD AREA SD	(1,772)	(1,770)	(1,803)	(1,909)	(727)	(655)
125	KUSPUK SD	(2,940)	(2,937)	(2,989)	(3,154)	(1,459)	(2,245)
126	CITY AND BOROUGH OF JUNEAU	(70,500)	(70,417)	(71,762)	(76,038)	(38,650)	(33,263)
128	CITY OF KODIAK	(22,035)	(22,011)	(22,410)	(23,678)	(12,841)	(9,782)
129	CITY OF FAIRBANKS	(32,927)	(32,895)	(33,423)	(35,101)	(21,153)	(16,250)
131	CITY OF WASILLA	(20,384)	(20,362)	(20,725)	(21,879)	(11,925)	(10,567)
133	SITKA BOROUGH SD	(3,816)	(3,810)	(3,901)	(4,188)	(1,815)	(2,283)
134	CITY OF PALMER	(8,636)	(8,625)	(8,797)	(9,343)	(4,313)	(3,267)
135	CITY AND BOROUGH OF WRANGELL	(5,442)	(5,436)	(5,538)	(5,863)	(3,209)	(1,502)
136	CITY OF BETHEL	(18,729)	(18,708)	(19,049)	(20,131)	(10,962)	(7,971)
137	VALDEZ CITY SD	(4,333)	(4,328)	(4,410)	(4,672)	(2,221)	(3,235)
138	HOONAH CITY SD	(329)	(329)	(341)	(379)	(210)	(352)
139	CITY OF NOME	(9,564)	(9,553)	(9,734)	(10,308)	(5,509)	(4,363)
140	CITY OF KOTZEBUE	(14,317)	(14,300)	(14,572)	(15,434)	(8,155)	(5,894)
141	GALENA CITY SD	(6,323)	(6,315)	(6,451)	(6,883)	(3,099)	(3,957)
143	CITY OF PETERSBURG	(10,062)	(10,050)	(10,242)	(10,854)	(5,744)	(5,452)
144	BRISTOL BAY BOROUGH	(6,732)	(6,725)	(6,844)	(7,220)	(3,895)	(3,810)
145	NORTH SLOPE BOROUGH	(123,630)	(123,467)	(126,088)	(134,416)	(62,363)	(57,712)
146	WRANGELL PUBLIC SD	(839)	(838)	(859)	(925)	(292)	230
148	CITY OF CORDOVA	(6,215)	(6,207)	(6,337)	(6,752)	(3,143)	(4,290)
149	NOME CITY SD	(1,846)	(1,843)	(1,890)	(2,040)	(938)	(1,374)
151	CITY OF KING COVE	(1,298)	(1,296)	(1,325)	(1,417)	(635)	(445)
152	ALASKA HOUSING FINANCE CORPORATION	(25,116)	(25,086)	(25,567)	(27,093)	(13,157)	(15,635)
153	LOWER YUKON SD	(15,280)	(15,264)	(15,531)	(16,378)	(8,634)	(10,321)
154	NORTHWEST ARCTIC BOROUGH SD	(9,968)	(9,953)	(10,191)	(10,946)	(4,247)	(5,801)
155	SOUTHEAST ISLAND SD	(1,152)	(1,150)	(1,179)	(1,269)	(475)	(143)
156	PRIBILOF SD	(373)	(372)	(379)	(402)	(188)	(230)
157	LOWER KUSKOKWIM SD	(23,144)	(23,114)	(23,598)	(25,136)	(11,505)	(11,874)
158	KODIAK ISLAND BOROUGH SD	(11,045)	(11,029)	(11,276)	(12,059)	(5,038)	(6,449)
159	YUKON FLATS SD	(893)	(892)	(917)	(996)	(341)	(348)
160	YUKON / KOYUKUK SD	(4,112)	(4,107)	(4,191)	(4,458)	(1,990)	(2,495)
161	NORTH SLOPE BOROUGH SD	(17,019)	(16,995)	(17,374)	(18,576)	(7,389)	(7,578)
162	ALEUTIAN REGION SD	84	84	84	84	8	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(9,171)	(9,161)	(9,324)	(9,842)	(3,914)	(2,302)
164	LAKE AND PENINSULA BOROUGH SD	(1,885)	(1,882)	(1,932)	(2,092)	(621)	(890)
165	SITKA COMMUNITY HOSPITAL	13,512	13,512	13,512	13,512	13,985	12,269
166	TANANA SD	(56)	(56)	(59)	(70)	(15)	115
167	SOUTHEAST REGIONAL RESOURCE CENTER	(3,946)	(3,942)	(4,012)	(4,235)	(2,275)	(3,130)
168	HYDABURG CITY SD	(1,335)	(1,333)	(1,354)	(1,421)	(790)	(792)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2021

Employer Number	Employer Name	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
169	CITY OF TANANA	1	1	1	1	1	7
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(2,371)	(2,368)	(2,411)	(2,545)	(1,383)	(1,262)
171	CITY OF BARROW	(1,382)	(1,380)	(1,414)	(1,524)	(554)	(472)
172	CITY OF SAINT PAUL	(4,809)	(4,803)	(4,888)	(5,157)	(3,237)	(3,040)
173	MUNICIPALITY OF ANCHORAGE	(452,785)	(452,282)	(460,405)	(486,222)	(263,059)	(198,467)
174	KODIAK ISLAND BOROUGH	(4,563)	(4,557)	(4,650)	(4,943)	(2,199)	(2,022)
175	NOME JOINT UTILITY SYSTEM	(931)	(930)	(944)	(986)	(491)	(501)
176	CITY OF SAND POINT	(3,485)	(3,480)	(3,548)	(3,762)	(2,036)	(1,103)
177	KETCHIKAN GATEWAY BOROUGH SD	(13,787)	(13,771)	(14,040)	(14,897)	(7,156)	(8,790)
178	CITY OF DILLINGHAM	(5,740)	(5,732)	(5,860)	(6,268)	(2,855)	(2,301)
179	CITY OF UNALASKA	(28,037)	(28,004)	(28,541)	(30,249)	(15,565)	(13,650)
180	KENAI PENINSULA BOROUGH	(46,387)	(46,333)	(47,203)	(49,970)	(26,644)	(21,885)
181	CITY OF KETCHIKAN	(21,207)	(21,184)	(21,565)	(22,778)	(12,582)	(11,710)
182	CITY OF SEWARD	(10,152)	(10,141)	(10,331)	(10,935)	(5,692)	(5,317)
183	CITY OF FORT YUKON	(2,201)	(2,199)	(2,232)	(2,337)	(1,179)	(1,532)
184	BRISTOL BAY BOROUGH SD	(1,324)	(1,323)	(1,344)	(1,410)	(755)	(786)
185	CORDOVA CITY SD	(1,639)	(1,637)	(1,669)	(1,771)	(816)	(704)
186	CITY OF CRAIG	(3,120)	(3,116)	(3,184)	(3,402)	(1,660)	(1,436)
187	PETERSBURG MEDICAL CENTER	(17,385)	(17,366)	(17,677)	(18,668)	(9,756)	(12,354)
189	HAINES BOROUGH	(5,005)	(4,998)	(5,104)	(5,439)	(2,343)	(1,369)
190	KENAI PENINSULA BOROUGH SD	(25,246)	(25,211)	(25,769)	(27,540)	(11,721)	(15,225)
191	CITY OF NORTH POLE	(9,154)	(9,143)	(9,312)	(9,848)	(5,480)	(2,850)
192	CITY OF GALENA	(1,782)	(1,780)	(1,812)	(1,916)	(929)	(942)
193	CITY OF NENANA	(674)	(673)	(683)	(715)	(442)	(321)
195	YUPIIT SD	(3,001)	(2,998)	(3,050)	(3,215)	(1,480)	(1,852)
196	NENANA CITY SD	(2,782)	(2,779)	(2,838)	(3,024)	(1,318)	(1,426)
198	CITY OF SAXMAN	(226)	(225)	(231)	(248)	(176)	(240)
199	CITY OF HOONAH	(6,787)	(6,779)	(6,910)	(7,325)	(4,193)	(2,644)
200	CITY OF PELICAN	(148)	(148)	(151)	(162)	(37)	(103)
202	CITY OF WHITTIER	(3,953)	(3,949)	(4,017)	(4,234)	(2,273)	(1,679)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(1,006)	(1,003)	(1,052)	(1,207)	29	170
204	CRAIG CITY SD	(1,568)	(1,566)	(1,601)	(1,715)	(686)	(909)
205	DILLINGHAM CITY SD	(2,870)	(2,867)	(2,922)	(3,097)	(1,851)	(2,256)
206	CITY OF THORNE BAY	(467)	(467)	(480)	(524)	(105)	(89)
208	CITY OF AKUTAN	(1,391)	(1,389)	(1,419)	(1,513)	(121)	(643)
209	UNALASKA CITY SD	(1,626)	(1,624)	(1,656)	(1,755)	(811)	(885)
211	KASHUNAMIUT SD	(2,201)	(2,198)	(2,244)	(2,390)	(1,283)	(1,823)
215	CITY OF HOMER	(15,346)	(15,328)	(15,608)	(16,498)	(8,971)	(8,909)
218	SPECIAL EDUCATION SERVICE AGENCY	(83)	(83)	(89)	(108)	61	(6)
219	BARTLETT REGIONAL HOSPITAL	(71,298)	(71,213)	(72,578)	(76,916)	(36,770)	(45,096)
220	NORTHWEST ARCTIC BOROUGH	(3,718)	(3,713)	(3,793)	(4,047)	(2,213)	(3,390)
221	SAINT MARY'S SD	(2,329)	(2,327)	(2,367)	(2,494)	(1,392)	(1,573)
223	BRISTOL BAY RHA	(1,145)	(1,143)	(1,176)	(1,278)	(416)	(831)
224	COPPER RIVER BASIN RHA	(613)	(612)	(629)	(681)	(255)	(430)
225	SKAGWAY CITY SD	(746)	(745)	(757)	(794)	(473)	(538)
227	CITY OF KLAWOCK	(841)	(840)	(863)	(935)	(356)	(168)
228	PETERSBURG CITY SD	(1,627)	(1,625)	(1,660)	(1,773)	(772)	(842)
230	ALEUTIANS EAST BOROUGH	(1,008)	(1,007)	(1,027)	(1,091)	(481)	(561)
235	CITY OF HUSLIA	(76)	(76)	(78)	(86)	(20)	37
237	CITY OF KALTAG	(43)	(43)	(44)	(47)	(34)	(33)
240	HAINES BOROUGH SD	(563)	(562)	(580)	(638)	(218)	(239)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	111	112	110	105	52	58
244	ALEUTIANS EAST BOROUGH SD	(1,423)	(1,421)	(1,452)	(1,551)	(872)	(938)
246	DELTA/GREELY SD	(1,974)	(1,972)	(2,014)	(2,149)	(1,041)	(1,426)
247	LAKE AND PENINSULA BOROUGH	(1,010)	(1,009)	(1,028)	(1,089)	(616)	(672)
248	CITY AND BOROUGH OF YAKUTAT	(515)	(514)	(531)	(588)	1	273

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2021

Employer Number	Employer Name	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
249	CITY OF UNALAKLEET	496	496	496	496	543	390
251	KLAWOCK CITY SD	(959)	(958)	(977)	(1,036)	(544)	(671)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(4,956)	(4,950)	(5,042)	(5,334)	(2,634)	(2,991)
257	PELICAN CITY SD	24	24	24	24	19	26
258	DENALI BOROUGH	(1,236)	(1,235)	(1,259)	(1,334)	(698)	(717)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(21,439)	(21,415)	(21,811)	(23,069)	(12,117)	(14,294)
263	INTERIOR RHA	(2,524)	(2,521)	(2,565)	(2,707)	(1,430)	(2,013)
264	YAKUTAT SD	(435)	(435)	(443)	(469)	(219)	(279)
265	KAKE CITY SD	(895)	(894)	(911)	(965)	(456)	(570)
267	ALEUTIAN HOUSING AUTHORITY	(677)	(676)	(698)	(767)	(196)	(285)
270	BERING STRAITS RHA	(1,132)	(1,130)	(1,161)	(1,260)	(640)	(674)
271	CITY OF EGEGIK	(369)	(369)	(374)	(391)	(232)	(145)
275	ILISAGVIK COLLEGE	(7,958)	(7,946)	(8,142)	(8,766)	(3,336)	(4,285)
276	NORTH PACIFIC RIM HA	(1,506)	(1,504)	(1,532)	(1,620)	(864)	(877)
278	SAXMAN SEAPORT	(109)	(109)	(112)	(120)	(7)	47
279	TLINGIT-HAIDA RHA	(4,790)	(4,784)	(4,888)	(5,217)	(2,620)	(2,345)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(881)	(880)	(900)	(961)	(402)	(523)
282	CITY OF DELTA JUNCTION	8	9	2	(19)	80	(99)
283	CITY OF ANDERSON	47	47	47	47	43	54
284	INTER-ISLAND FERRY AUTHORITY	(1,364)	(1,362)	(1,393)	(1,491)	(618)	(583)
286	CITY OF SELDOVIA	(245)	(244)	(249)	(265)	(85)	(149)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(86)	(85)	(94)	(122)	156	538
290	CITY OF UPPER KALSKAG	16	16	16	16	19	18
291	CITY OF SHAKTOOLIK	(126)	(126)	(129)	(136)	(75)	(142)
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(3,139)	(3,136)	(3,189)	(3,356)	(1,953)	(2,219)
296	MUNICIPALITY OF SKAGWAY	(9,222)	(9,211)	(9,381)	(9,920)	(4,994)	(5,632)
297	CITY OF NULATO	238	238	238	238	258	197
298	CITY OF ANIAK	(777)	(777)	(789)	(827)	(420)	(547)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,229	1,230	1,209	1,142	2,710	3,320
Total		(3,766,143)	(3,761,543)	(3,835,743)	(4,071,543)	(2,045,460)	(1,959,349)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
101	STATE OF ALASKA	2,618,142	2,160,708	2,029,112	1,102,948	1,108,815	1,654,395
102	SOUTHWEST REGION SD	6,083	4,408	3,935	2,494	2,178	2,516
103	ANNETTE ISLAND SD	5,662	3,885	3,294	1,965	1,787	1,895
104	BERING STRAIT SD	16,535	12,775	11,774	6,555	7,188	8,500
105	CHATHAM SD	1,436	1,122	1,115	643	587	646
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	30,691	24,560	23,555	11,809	11,166	15,570
108	JUNEAU BOROUGH SD	30,802	24,203	21,655	12,027	11,545	13,271
109	MATANUSKA-SUSITNA BOROUGH	69,279	54,323	44,786	23,305	22,861	29,406
110	MATANUSKA-SUSITNA BOROUGH SD	78,064	58,158	54,296	30,494	30,915	35,261
111	ANCHORAGE SD	206,386	162,748	149,560	86,100	86,741	100,104
112	COPPER RIVER SD	3,140	2,357	2,294	1,193	1,040	1,214
113	UNIVERSITY OF ALASKA	188,417	134,933	125,182	58,084	46,774	43,132
115	CITY OF KENAI	26,773	23,663	23,345	12,230	12,472	21,284
116	FAIRBANKS NORTH STAR BOROUGH	55,228	43,154	42,310	22,301	20,474	23,616
117	FAIRBANKS NORTH STAR BOROUGH SD	77,326	61,796	58,182	31,321	29,882	35,148
118	DENALI BOROUGH SD	4,461	3,235	3,177	1,856	1,668	2,026
120	CITY AND BOROUGH OF SITKA	26,405	20,549	23,587	13,377	13,557	22,547
121	CHUGACH SD	1,335	1,186	1,010	567	601	839
122	KETCHIKAN GATEWAY BOROUGH	12,774	10,228	9,624	4,911	4,905	7,324
123	CITY OF SOLDOTNA	11,054	9,168	9,107	5,210	5,332	8,817
124	IDITAROD AREA SD	2,389	2,017	2,153	914	1,040	839
125	KUSPUK SD	3,744	2,107	2,313	1,463	1,404	1,285
126	CITY AND BOROUGH OF JUNEAU	96,724	84,168	73,525	39,226	41,478	58,740
128	CITY OF KODIAK	28,695	24,042	23,748	12,246	12,082	19,246
129	CITY OF FAIRBANKS	37,964	30,651	27,795	12,477	11,260	21,014
131	CITY OF WASILLA	26,114	20,979	19,310	9,932	9,145	13,398
133	SITKA BOROUGH SD	6,503	5,217	5,095	2,937	2,974	3,839
134	CITY OF PALMER	12,358	10,764	11,201	5,657	5,912	7,719
135	CITY AND BOROUGH OF WRANGELL	7,354	7,704	6,118	2,472	2,131	3,461
136	CITY OF BETHEL	24,490	22,169	18,895	8,353	8,810	13,638
137	VALDEZ CITY SD	5,927	4,333	3,044	2,090	2,305	3,573
138	HOONAH CITY SD	869	715	574	315	449	803
139	CITY OF NOME	12,995	11,577	9,836	5,344	5,144	8,346
140	CITY OF KOTZEBUE	19,510	17,444	16,136	8,553	9,641	16,268
141	GALENA CITY SD	9,765	7,433	7,190	4,227	4,128	4,985
143	CITY OF PETERSBURG	13,835	11,469	9,834	5,480	5,033	8,046
144	BRISTOL BAY BOROUGH	8,516	6,823	5,587	2,862	2,810	3,791
145	NORTH SLOPE BOROUGH	188,384	165,552	149,807	86,723	86,892	118,690
146	WRANGELL PUBLIC SD	1,505	2,019	1,634	756	739	813
148	CITY OF CORDOVA	9,382	6,672	6,664	4,108	4,817	7,082
149	NOME CITY SD	3,385	2,799	2,189	1,381	1,594	2,276
151	CITY OF KING COVE	2,075	1,903	1,911	1,233	1,053	1,413
152	ALASKA HOUSING FINANCE CORPORATION	34,535	26,429	22,705	12,874	12,440	14,040
153	LOWER YUKON SD	19,177	13,280	11,555	5,983	5,605	6,177
154	NORTHWEST ARCTIC BOROUGH SD	17,079	13,935	13,330	7,834	8,495	10,161
155	SOUTHEAST ISLAND SD	2,042	2,044	2,196	1,083	946	1,140
156	PRIBILOF SD	519	417	335	137	205	227
157	LOWER KUSKOKWIM SD	34,776	29,047	26,870	15,130	13,791	16,371
158	KODIAK ISLAND BOROUGH SD	17,710	14,692	12,901	7,280	8,191	9,659
159	YUKON FLATS SD	1,794	1,631	1,644	1,111	945	1,213
160	YUKON / KOYUKUK SD	6,044	4,501	4,508	2,568	2,491	2,798
161	NORTH SLOPE BOROUGH SD	27,196	23,116	23,416	13,127	12,442	13,998
162	ALEUTIAN REGION SD	-	-	-	-	-	125
163	CORDOVA COMMUNITY MEDICAL CENTER	11,720	19,876	(2)	1,687	5,196	4,103
164	LAKE AND PENINSULA BOROUGH SD	3,611	3,401	2,833	1,800	2,094	2,428
165	SITKA COMMUNITY HOSPITAL	-	1,628	19,372	13,299	13,785	16,276
166	TANANA SD	238	295	428	217	123	211
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,058	3,017	2,859	1,495	1,538	1,838
168	HYDABURG CITY SD	1,502	1,417	496	328	327	306

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
169	CITY OF TANANA	-	-	14	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,045	2,394	2,238	962	801	981
171	CITY OF BARROW	2,485	2,257	2,294	1,664	1,199	1,441
172	CITY OF SAINT PAUL	6,076	4,573	3,907	1,816	1,404	3,204
173	MUNICIPALITY OF ANCHORAGE	583,985	503,069	466,376	242,773	230,906	348,121
174	KODIAK ISLAND BOROUGH	6,630	5,597	5,521	3,283	2,870	3,134
175	NOME JOINT UTILITY SYSTEM	967	734	557	253	230	75
176	CITY OF SAND POINT	4,850	4,487	4,557	1,816	1,724	3,791
177	KETCHIKAN GATEWAY BOROUGH SD	19,373	14,475	13,043	7,584	7,203	8,283
178	CITY OF DILLINGHAM	9,223	8,161	8,340	4,475	4,916	8,007
179	CITY OF UNALASKA	38,626	32,291	30,341	15,684	15,979	23,437
180	KENAI PENINSULA BOROUGH	62,576	52,029	50,697	25,599	26,254	40,804
181	CITY OF KETCHIKAN	27,436	22,705	18,237	10,035	9,310	15,014
182	CITY OF SEWARD	13,660	11,171	10,113	5,427	5,348	8,045
183	CITY OF FORT YUKON	2,383	1,094	1,684	867	569	321
184	BRISTOL BAY BOROUGH SD	1,493	1,042	940	476	334	269
185	CORDOVA CITY SD	2,309	2,048	1,837	858	860	935
186	CITY OF CRAIG	4,925	4,192	4,282	2,406	2,512	4,235
187	PETERSBURG MEDICAL CENTER	22,418	15,635	12,639	7,350	6,992	7,996
189	HAINES BOROUGH	7,593	7,092	7,432	3,991	4,100	4,809
190	KENAI PENINSULA BOROUGH SD	40,074	31,018	30,678	17,501	18,004	21,357
191	CITY OF NORTH POLE	12,119	11,034	11,605	5,551	5,599	11,108
192	CITY OF GALENA	2,334	1,894	1,657	760	838	999
193	CITY OF NENANA	724	944	37	374	132	305
195	YUPIIT SD	3,736	2,810	2,227	1,234	1,352	1,152
196	NENANA CITY SD	4,226	3,636	3,115	1,986	1,772	2,026
198	CITY OF SAXMAN	397	325	128	89	119	276
199	CITY OF HOONAH	9,394	8,419	8,358	7,119	7,416	9,377
200	CITY OF PELICAN	244	200	144	113	159	144
202	CITY OF WHITTIER	4,901	4,615	3,404	1,606	1,552	1,844
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,508	3,632	4,203	2,383	2,550	3,315
204	CRAIG CITY SD	2,566	2,090	1,941	1,173	1,226	1,427
205	DILLINGHAM CITY SD	3,957	2,626	2,276	1,342	1,028	1,361
206	CITY OF THORNE BAY	991	1,025	950	569	626	703
208	CITY OF AKUTAN	2,126	1,811	1,642	885	1,807	1,054
209	UNALASKA CITY SD	2,258	1,724	1,760	835	853	912
211	KASHUNAMIUT SD	3,296	2,295	1,803	1,185	1,183	1,702
215	CITY OF HOMER	20,130	15,959	13,559	7,583	7,025	10,577
218	SPECIAL EDUCATION SERVICE AGENCY	432	411	497	291	393	479
219	BARTLETT REGIONAL HOSPITAL	98,130	73,371	64,928	38,331	36,033	39,918
220	NORTHWEST ARCTIC BOROUGH	5,747	3,208	3,653	2,555	2,234	3,446
221	SAINT MARY'S SD	2,872	2,168	1,518	587	751	910
223	BRISTOL BAY RHA	2,316	1,723	1,898	1,090	1,346	1,696
224	COPPER RIVER BASIN RHA	1,185	951	883	533	640	831
225	SKAGWAY CITY SD	850	563	402	253	147	185
227	CITY OF KLAWOCK	1,641	1,592	1,757	919	1,145	2,078
228	PETERSBURG CITY SD	2,551	2,121	2,015	1,176	1,091	1,296
230	ALEUTIANS EAST BOROUGH	1,438	1,123	1,075	598	584	617
235	CITY OF HUSLIA	177	225	205	201	91	114
237	CITY OF KALTAG	67	44	48	31	11	34
240	HAINES BOROUGH SD	1,309	1,200	1,237	677	731	1,032
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	105	153	167	81	119	301
244	ALEUTIANS EAST BOROUGH SD	2,230	1,781	1,537	773	738	1,191
246	DELTA/GREELY SD	3,047	2,277	1,948	1,177	1,235	1,611
247	LAKE AND PENINSULA BOROUGH	1,377	1,031	881	378	390	566
248	CITY AND BOROUGH OF YAKUTAT	1,280	1,541	1,725	926	1,579	818

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
249	CITY OF UNALAKLEET	-	62	498	862	1,010	1,872
251	KLAWOCK CITY SD	1,338	1,011	783	423	452	586
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	6,602	4,809	4,668	2,508	2,215	2,422
257	PELICAN CITY SD	-	1	49	-	19	30
258	DENALI BOROUGH	1,698	1,309	1,231	590	526	677
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	28,472	21,201	17,186	8,949	8,990	10,898
263	INTERIOR RHA	3,201	1,843	1,808	1,052	985	1,117
264	YAKUTAT SD	591	480	332	203	227	240
265	KAKE CITY SD	1,218	876	836	433	455	484
267	ALEUTIAN HOUSING AUTHORITY	1,573	1,399	1,512	917	959	1,229
270	BERING STRAITS RHA	2,233	1,885	1,845	1,092	945	1,547
271	CITY OF EGEKIK	379	313	287	162	19	-
275	ILISAGVIK COLLEGE	14,103	11,342	12,064	7,336	7,018	8,564
276	NORTH PACIFIC RIM HA	1,991	1,584	1,325	623	585	726
278	SAXMAN SEAPORT	189	274	210	87	133	97
279	TLINGIT-HAIDA RHA	7,461	6,853	5,457	2,996	2,733	3,772
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	1,399	1,140	1,022	571	645	753
282	CITY OF DELTA JUNCTION	476	371	457	361	448	690
283	CITY OF ANDERSON	-	44	39	29	43	60
284	INTER-ISLAND FERRY AUTHORITY	2,223	2,052	1,794	995	1,002	1,191
286	CITY OF SELDOVIA	360	266	263	150	193	170
288	NORTHWEST INUPIAT HOUSING AUTHORITY	634	1,125	1,122	617	561	632
290	CITY OF UPPER KALSKAG	-	-	29	18	19	19
291	CITY OF SHAKTOOLIK	165	43	84	51	55	70
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	3,789	2,664	2,002	715	862	1,125
296	MUNICIPALITY OF SKAGWAY	12,190	9,308	7,977	4,139	4,481	4,564
297	CITY OF NULATO	-	-	311	215	269	(310)
298	CITY OF ANIAK	875	530	474	279	242	176
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,516	3,063	5,463	3,666	3,818	3,089
Total		5,333,942	4,386,866	4,082,941	2,214,314	2,195,862	3,103,993

**State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History - Historical**

	FY2015	FY2014	FY2013	FY2012
Total Plan Contributions	2,790,000	2,372,000	1,541,000	1,582,000