



State of Alaska

Public Employees' Retirement System

Defined Contribution Retirement Plan

Retiree Medical

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 Retiree Medical

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 retiree medical portion of PERS DCR. A separate GASB 75 report will be issued for the occupational death & disability 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 and to changes in the healthcare cost trend rates.

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.

Buck used manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the DCR retiree medical plan, and to reflect the different Medicare coordination methods between the two plans. The manual rate models are intended to provide benchmark data and pricing capabilities, calculate per capita costs, and calculate actuarial values

of different commercial health plans. Buck relied on the models, which were developed using industry data by actuaries and consultants at OptumInsight.

COVID-19

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered and an adjustment was made in setting the medical per capita claims cost assumption. FY20 medical claims were adjusted for a COVID-19 related decline in claims during the last four months (March – June) of FY20. A more detailed explanation on these adjustments is shown in Section 2.

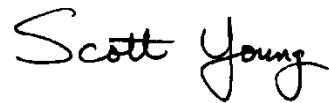
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries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



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Principal
Buck



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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	\$ 15,100,000	\$ 15,726,000
Interest cost	12,079,000	11,651,000
Expected return on assets	(11,113,000)	(9,371,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	269,036	5,122
Current period effect of changes in assumptions	(22,169)	(2,546,829)
Current period difference between projected and actual investment earnings	(6,701,200)	765,000
Member contributions	0	0
Administrative expenses	22,000	26,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	2,642,134	1,872,012
Current period recognition of prior years' deferred inflows of resources	(3,428,459)	(881,630)
Other Additions Less Other Deductions	<u>(7,000)</u>	<u>0</u>
Total	\$ 8,840,342	\$ 17,245,675

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 on the following page 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	\$ (20,725)
June 30, 2018	Assumption Change	9.1 years	\$ 3,711,791
June 30, 2018	Asset Loss	5 years	\$ 11,200
June 30, 2018	Liability Gain	9.1 years	\$ (405,758)
June 30, 2019	Assumption Change	8.2 years	\$ 4,631,171
June 30, 2019	Asset Loss	5 years	\$ 484,800
June 30, 2019	Liability Gain	8.2 years	\$ (849,756)
June 30, 2020	Assumption Change	8.2 years	\$ (15,790,341)
June 30, 2020	Asset Loss	5 years	\$ 2,295,000
June 30, 2020	Liability Loss	8.2 years	\$ 31,756
June 30, 2021	Assumption Change	8.3 years	\$ (161,831)
June 30, 2021	Asset Gain	5 years	\$ (26,804,800)
June 30, 2021	Liability Loss	8.3 years	\$ 1,963,964

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 retiree medical contribution relative to the total employer retiree medical contributions made in FY2020.

Amounts for the June 30, 2021 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical 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	\$ 19,861	\$ 15,100	\$ 11,646
Interest	13,097	12,079	11,089
EGWP rebates	60	60	60
Benefit payments	(237)	(237)	(237)
Net change to inflows/outflows	<u>3,782</u>	<u>2,049</u>	<u>880</u>
Net change in total OPEB liability	\$ 36,563	\$ 29,051	\$ 23,438
Total OPEB liability-beginning	\$ 185,511	\$ 148,662	\$ 120,769
Total OPEB liability-ending (a)	\$ 222,074	\$ 177,713	\$ 144,207
Plan fiduciary net position-ending (b)	\$ 204,555	\$ 204,555	\$ 204,555
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ 17,519	\$ (26,842)	\$ (60,348)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.

The table below shows the development of the net OPEB liability as of June 30, 2021 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower or one percentage point higher than the current rates (\$ in thousands):

	1.00% Decrease	Current Trend Rates	1.00% Increase
Service cost	\$ 11,593	\$ 15,100	\$ 19,976
Interest	9,460	12,079	15,649
EGWP rebates	60	60	60
Benefit payments	(237)	(237)	(237)
Net change to inflows/outflows	<u>1,854</u>	<u>2,049</u>	<u>2,291</u>
Net change in total OPEB liability	\$ 22,730	\$ 29,051	\$ 37,739
Total OPEB liability-beginning	\$ 116,681	\$ 148,662	\$ 192,163
Total OPEB liability-ending (a)	\$ 139,411	\$ 177,713	\$ 229,902
Plan fiduciary net position-ending (b)	\$ 204,555	\$ 204,555	\$ 204,555
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (65,144)	\$ (26,842)	\$ 25,347

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.

Valuation of Retiree Medical and Prescription Drug Benefits

The methodology used for the valuation of the retiree medical benefits is described in Section 5.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2020.

Due to the lack of experience for the DCR retiree medical plan only, base claims costs are based on those described in the actuarial valuation as of June 30, 2020 for the Defined Benefit (DB) retiree medical plan covering TRS and PERS. The DB rates were used with some adjustments. The claims costs were adjusted to reflect the differences between the DCR medical plan and the DB medical plan. These differences include network steerage, different coverage levels, different Medicare coordination for medical benefits, and an indexing of the retiree out-of-pocket dollar amounts. To account for higher initial copays, deductibles and out-of-pocket limits, projected FY21 claims costs were reduced 3.1% for medical claims, and 8.9% for prescription drugs. In addition, to account for the difference in Medicare coordination, projected FY21 medical claims costs for Medicare eligible retirees were further reduced 29.5%.

FY19 and FY20 experience were compared to assess the impact of COVID-19 and whether an adjustment to FY20 claims was indicated for use in the June 30, 2020 valuation. A material decrease in medical claims during March 2020 to June 2020 was experienced due to COVID-19. Therefore, an adjustment was made for those months to adjust for the decrease that is not expected to continue in future years. There was an observed spike in prescription drug claims in March 2020; however, the FY20 prescription drug experience appears reasonable to use without adjustment for COVID-19. To adjust for the decrease in medical claims due to COVID-19 during the last 4 months of FY20, the per capita cost during the first 8 months was used as the basis for estimating claims that would have occurred in the absence of COVID-19.

No implicit subsidies are assumed. Employees projected to retire with 30 years of service (25 years of service for Peace/Fire) prior to Medicare are valued with commencement deferred to Medicare eligibility because those members will be required to pay the full plan premium prior to Medicare. Explicit subsidies for disabled and normal retirement are determined using the plan-defined percentages of age-related total projected plan costs, again with no implicit subsidy assumed.

The State transitioned to an Employer Group Waiver Program (EGWP) for DCR participants effective January 1, 2019. The estimated 2021 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates).

Healthcare Reform

Healthcare Reform legislation passed on March 23, 2010 included several provisions with potential implications for the State of Alaska Retiree Health Plan liability. Buck evaluated the impact due to these provisions.

Because the State plan is retiree-only, not all provisions are required. Unlimited lifetime benefits and dependent coverage to age 26 are two of these provisions. The adopted DCR plan does not place lifetime limits on benefits, but does restrict dependent child coverage.

The Further Consolidated Appropriations Act, 2020 passed in December 2019 repealed several healthcare-related taxes, including the Cadillac Tax.

The Tax Cuts and Jobs Act passed in December 2017 included the elimination of the individual mandate penalty and changed the inflation measure for purposes of determining the limits for the High Cost Excise Tax to use chained CPI. It is our understanding the law does not directly impact other provisions of the ACA. While the nullification of the ACA's individual mandate penalty does not directly impact employer

group health plans, it could contribute to the destabilization of the individual market and increase the number of uninsured. Such destabilization could translate to increased costs for employers. We have considered this when setting our healthcare cost trend assumptions and will continue to monitor this issue.

We have not identified any other specific provisions of healthcare reform or its potential repeal that would be expected to have a significant impact on the measured obligation. We will continue to monitor legislative activity.

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.

Dependent Spouse Medical Coverage Election

Applies to members who do not have double medical coverage. For Others, 65% of male members and 60% female members are assumed to be married and cover a dependent spouse. For Peace Officer/Firefighters, 75% of male members and 50% of female members are assumed to be married and cover a dependent spouse.

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.

Per Capita Claims Cost

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY21 medical benefits are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 15,360	\$ 3,393
Medicare Parts A & B	\$ 1,618	\$ 3,340
Medicare Part D – EGWP	N/A	\$ 1,003

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2021 fiscal year (July 1, 2020 – June 30, 2021).

The EGWP subsidy is assumed to increase in future years by the trend rates shown on the following pages. No future legislative changes or other events are anticipated to impact the EGWP subsidy. If any legislative or other changes occur in the future that impact the EGWP subsidy (which could either increase or decrease the plan’s Actuarial Accrued Liability), those changes will be evaluated and quantified when they occur.

Third Party Administrator Fees

\$449 per person per year; assumed to increase at 4.5% per year.

Base Claims Cost Adjustments

Due to higher initial copays, deductibles, out-of-pocket limits and member cost sharing compared to the DB medical plan, the following cost adjustments are applied to the per capita claims cost rates above:

- 0.969 for the pre-Medicare plan.
- 0.674 for both the Medicare medical plan and Medicare coordination method (3.1% reduction for the medical plan and 29.5% reduction for the coordination method).
- 0.911 for the prescription drug plan.

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 \$20,000.

Health Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 6.5% is applied to the FY21 pre-Medicare medical claims cost to get the FY22 medical claims cost.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP
FY21	6.5%	5.4%	7.5%
FY22	6.3%	5.4%	7.1%
FY23	6.1%	5.4%	6.8%
FY24	5.9%	5.4%	6.4%
FY25	5.8%	5.4%	6.1%
FY26	5.6%	5.4%	5.7%
FY27-FY40	5.4%	5.4%	5.4%
FY41	5.3%	5.3%	5.3%
FY42	5.2%	5.2%	5.2%
FY43	5.1%	5.1%	5.1%
FY44	5.1%	5.1%	5.1%
FY45	5.0%	5.0%	5.0%
FY46	4.9%	4.9%	4.9%
FY47	4.8%	4.8%	4.8%
FY48	4.7%	4.7%	4.7%
FY49	4.6%	4.6%	4.6%
FY50+	4.5%	4.5%	4.5%

For the June 30, 2014 valuation and later, the updated Society of Actuaries' Healthcare Cost Trend Model is used to project medical and prescription drug costs. This model estimates trend amounts that are projected out for 80 years. The model has been populated with assumptions that are specific to the State of Alaska.

Aging Factors

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	2.5%	1.5%
65-74	3.0%	2.0%
75-84	2.0%	-0.5%
85-94	0.3%	-2.5%
95+	0.0%	0.0%

Retiree Medical Participation

Decrement Due to Disability		Decrement Due to Retirement	
Age	Percent Participation	Age	Percent Participation*
<56	75.0%	55	50.0%
56	77.5%	56	55.0%
57	80.0%	57	60.0%
58	82.5%	58	65.0%
59	85.0%	59	70.0%
60	87.5%	60	75.0%
61	90.0%	61	80.0%
62	92.5%	62	85.0%
63	95.0%	63	90.0%
64	97.5%	64	95.0%
65+	100.0%	65+	Years of Service
			<15 - 75.0%
			15 – 19 80.0%
			20 – 24 85.0%
			25 – 29 90.0%
			30+ 95.0%

* Participation assumption is a combination of (i) the service-based rates for retirement from employment at age 65+ and (ii) the age-based rates for retirement from employment before age 65. These rates reflect the expected plan election rate that varies by reason for decrement, duration that a member may pay full cost prior to Medicare eligibility, and availability of alternative and/or lower cost options, particularly in the Medicare market. This assumption is based on observed trends in participation from a range of other plans.

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. The per capita claims cost assumption is updated annually. The medical and prescription drug relative value factors were updated and the 0.2% annual trend rate adjustment factor between the DB and DCR plans was removed.

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 retiree medical benefits.

¹ Includes a summary of retiree medical benefits.

Retiree Medical Benefits

- Member must retire directly from the plan to be eligible for retiree medical coverage. Normal retirement eligibility is the earlier of a) 25 years of service as a peace officer or firefighter and 30 years of service for any other employee or b) Medicare eligible and 10 years of service.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's and any covered dependent premium is 100% until the member is Medicare eligible. Upon the member's Medicare-eligibility, the required contribution will follow the service-based schedule shown below.
- Coverage cannot be denied except for failure to pay premium
- Members who are receiving disability benefits or survivors who are receiving monthly survivor benefits are not eligible until the member meets, or would have met if he/she had lived, the normal retirement eligibility requirements.
- The following is a summary of the medical benefit design adopted in July 2016. The plan description below is used for valuation purposes and indicates participant cost-sharing. Please refer to the benefit handbook for more details.

Plan Design Feature	In-Network ¹	Out-of-Network ^{1 2}
Deductible (single / family)	\$300 / \$600	
Medical services (participant share)	20%	40%
Emergency Room Copay (non-emergent use)	\$100	\$100
Medical Out-of-Pocket Maximum (single / family, after deductible)	\$1,500 / \$3,000	\$3,000 / \$6,000
Medicare Coordination	Exclusion	Exclusion
Pharmacy	No Deductible	No Deductible
Retail Generic (per 30-day fill)	20% \$10 min / \$50 max	
Retail Non-Formulary Brand (per 30-day fill)	25% \$25 min / \$75 max	40%
Retail Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
Mail-Order Generic	\$20 copay	
Mail-Order Non-Formulary Brand	\$50 copay	40%
Mail-Order Formulary Brand	\$100 copay	
Pharmacy Out-of-Pocket Max (single / family)	\$1,000 / \$2,000	
Medicare Pharmacy Arrangement	Retiree Drug Subsidy / Employer Group Waiver Plan effective 1/1/2019	
Wellness / Preventative	100% covered, not subject to deductible	20%, after deductible

¹ Section 1.1 of the AlaskaCare Defined Contribution Retiree Benefit Plan states that this health plan shall be updated from time to time to reflect changes in benefits, including annual adjustments to the premium, deductible, coinsurance, medical out-of-pocket limit, and prescription drug out-of-pocket limit.

² OON applies only to non-Medicare eligible participants.

- Buck used manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the DCR retiree medical plan outlined above. We applied the ratio of the DCR retiree medical plan value to the DB retiree medical plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits to estimate corresponding values for the DCR retiree medical plan design. These factors are noted in Section 2. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The estimated 2021 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates). We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- The retiree medical plan's coverage is supplemental to Medicare. Medicare coordination is described in the 2020 DCR Plan Handbook, referred to in the industry as exclusion coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to the remaining amount. Starting in 2019, the prescription drug coverage is through a Medicare Part D EGWP arrangement.
- The premium for Medicare-eligible retirees will be based on the member's years of service. The percentage of premium paid by the member is as follows:

Years of Service	Percent of Premium Paid by Member
Less than 15 years	30%
15 – 19	25%
20 – 24	20%
25 – 29	15%
30 years or more	10%

- The premium for dependents who are not eligible for Medicare aligns with the member's subsidy. While a member is not Medicare-eligible, premiums are 100% of the estimated cost.
- Members have a separate defined contribution Health Reimbursement Arrangement account, which is not reflected in this valuation, that can be used to pay for premiums or other medical expenses.
- For valuation purposes, retiree premiums were assumed to equal the percentages outlined in the table above times the age-related plan costs. Future premiums calculated and charged to DCR participants will need to be determined reflecting any appropriate adjustments to the defined benefit (DB) plan data because current DB premiums were determined using information based upon enrollment with members who have double coverage.
- Coverage will continue for surviving spouses of covered retired members.

Occupational Disability Benefits

- Member earns service while on occupational disability.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's premium is 100% of the estimated cost until they are Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

Occupational Death Benefits

- The period during which the survivor is receiving benefits is counted as service credit toward retiree medical benefits.
- No subsidized retiree medical benefits are provided until the member would have been eligible for normal retirement. The surviving spouse's premium is 100% of the estimated cost until the member would have been Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

Changes Since the Prior Valuation

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

Appendix

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	8,649,725	48.49020%	72,086,501	68,647,091	3,439,410	6,388,221	(9,837,303)
102	SOUTHWEST REGION SD	22,381	0.12547%	186,522	177,623	8,899	18,035	(26,083)
103	ANNETTE ISLAND SD	19,721	0.11056%	164,358	156,516	7,842	16,697	(22,462)
104	BERING STRAIT SD	64,858	0.36359%	540,524	514,735	25,790	48,307	(74,530)
105	CHATHAM SD	5,696	0.03193%	47,469	45,205	2,265	4,468	(6,732)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	98,229	0.50667%	818,637	779,578	39,059	78,736	(109,728)
108	JUNEAU BOROUGH SD	122,879	0.68886%	1,024,072	975,211	48,861	95,627	(136,817)
109	MATANUSKA-SUSITNA BOROUGH	240,765	1.34972%	2,006,523	1,910,787	95,736	198,686	(268,074)
110	MATANUSKA-SUSITNA BOROUGH SD	295,057	1.65408%	2,458,992	2,341,668	117,324	222,245	(335,247)
111	ANCHORAGE SD	824,503	4.62215%	6,871,381	6,543,532	327,849	619,735	(936,186)
112	COPPER RIVER SD	11,966	0.06708%	99,726	94,968	4,758	9,626	(13,782)
113	UNIVERSITY OF ALASKA	671,361	3.76364%	5,595,102	5,328,147	266,955	600,763	(747,944)
115	CITY OF KENAI	68,781	0.38559%	573,220	545,870	27,350	52,181	(78,168)
116	FAIRBANKS NORTH STAR BOROUGH	219,082	1.22817%	1,825,818	1,738,704	87,114	173,007	(253,514)
117	FAIRBANKS NORTH STAR BOROUGH SD	313,622	1.75816%	2,613,714	2,489,008	124,706	239,772	(353,690)
118	DENALI BOROUGH SD	16,425	0.09208%	136,883	130,352	6,531	12,559	(19,421)
120	CITY AND BOROUGH OF SITKA	80,564	0.45164%	671,416	639,381	32,035	59,565	(101,146)
121	CHUGACH SD	5,894	0.03304%	49,118	46,774	2,344	4,594	(7,006)
122	KETCHIKAN GATEWAY BOROUGH	42,502	0.23827%	354,210	337,310	16,900	32,128	(48,954)
123	CITY OF SOLDOTNA	36,706	0.20577%	305,906	291,311	14,595	27,109	(43,671)
124	IDITAROD AREA SD	10,163	0.05698%	84,701	80,660	4,041	9,805	(13,256)
125	KUSPUK SD	10,699	0.05998%	89,167	84,913	4,254	8,944	(14,018)
126	CITY AND BOROUGH OF JUNEAU	306,361	1.71745%	2,553,199	2,431,380	121,819	241,594	(344,667)
128	CITY OF KODIAK	72,382	0.40577%	603,230	574,449	28,781	55,780	(81,352)
129	CITY OF FAIRBANKS	63,885	0.35814%	532,416	507,014	25,403	53,758	(71,132)
131	CITY OF WASILLA	76,512	0.42893%	637,651	607,227	30,424	61,054	(85,651)
133	SITKA BOROUGH SD	26,482	0.14846%	220,697	210,167	10,530	19,558	(31,923)
134	CITY OF PALMER	39,447	0.22114%	328,747	313,061	15,685	31,415	(47,116)
135	CITY AND BOROUGH OF WRANGELL	27,262	0.15283%	227,205	216,364	10,840	24,464	(30,963)
136	CITY OF BETHEL	72,444	0.40612%	603,742	574,936	28,806	58,280	(80,804)
137	VALDEZ CITY SD	22,003	0.12335%	183,374	174,625	8,749	18,101	(26,547)
138	HOONAH CITY SD	3,629	0.02034%	30,245	28,802	1,443	3,034	(5,103)
139	CITY OF NOME	37,891	0.21242%	315,784	300,717	15,067	30,217	(43,476)
140	CITY OF KOTZEBUE	54,151	0.30357%	451,294	429,762	21,532	43,324	(61,153)
141	GALENA CITY SD	37,530	0.21039%	312,770	297,847	14,923	27,720	(44,147)
143	CITY OF PETERSBURG	46,571	0.26107%	388,119	369,601	18,518	37,646	(53,015)
144	BRISTOL BAY BOROUGH	28,506	0.15980%	237,567	226,232	11,335	24,841	(31,739)
145	NORTH SLOPE BOROUGH	708,768	3.97334%	5,906,847	5,625,018	281,829	544,188	(810,930)
146	WRANGELL PUBLIC SD	10,074	0.05647%	83,955	79,949	4,006	8,995	(11,217)
148	CITY OF CORDOVA	28,603	0.16035%	238,372	226,999	11,373	21,346	(35,553)
149	NOME CITY SD	14,209	0.07966%	118,419	112,769	5,650	12,030	(18,060)
151	CITY OF KING COVE	7,266	0.04073%	60,551	57,662	2,889	5,637	(8,842)
152	ALASKA HOUSING FINANCE CORPORATION	132,807	0.74451%	1,106,805	1,053,997	52,808	106,220	(148,685)
153	LOWER YUKON SD	67,250	0.37700%	560,460	533,719	26,741	56,002	(74,878)
154	NORTHWEST ARCTIC BOROUGH SD	70,747	0.39661%	589,606	561,474	28,131	52,287	(84,622)
155	SOUTHEAST ISLAND SD	10,376	0.05817%	86,475	82,349	4,126	8,547	(12,769)
156	PRIBILOF SD	2,115	0.01186%	17,625	16,784	841	1,999	(2,567)
157	LOWER KUSKOKWIM SD	146,154	0.81933%	1,218,038	1,159,923	58,115	111,339	(164,560)
158	KODIAK ISLAND BOROUGH SD	74,589	0.41814%	621,619	591,960	29,659	58,114	(86,605)
159	YUKON FLATS SD	8,217	0.04606%	68,478	65,211	3,267	6,482	(10,685)
160	YUKON / KOYUKUK SD	22,849	0.12809%	190,422	181,336	9,085	17,382	(27,024)
161	NORTH SLOPE BOROUGH SD	116,861	0.65512%	973,916	927,448	46,468	89,682	(138,829)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(303)
163	CORDOVA COMMUNITY MEDICAL CENTER	95,472	0.53521%	795,657	757,694	37,963	143,450	(123,607)
164	LAKE AND PENINSULA BOROUGH SD	17,113	0.09594%	142,623	135,818	6,805	13,922	(20,903)
165	SITKA COMMUNITY HOSPITAL	8,263	0.00000%	-	-	-	579	(80,191)
166	TANANA SD	1,499	0.00841%	12,496	11,900	596	1,455	(2,431)
167	SOUTHEAST REGIONAL RESOURCE CENTER	15,318	0.08587%	127,663	121,572	6,091	11,717	(17,571)
168	HYDABURG CITY SD	6,499	0.03643%	54,163	51,579	2,584	7,677	(7,456)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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%	-	-	-	32	(57)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	12,153	0.06813%	101,284	96,452	4,833	10,504	(13,690)
171	CITY OF BARROW	11,329	0.06351%	94,415	89,910	4,505	9,626	(15,038)
172	CITY OF SAINT PAUL	16,334	0.09157%	136,124	129,629	6,495	14,917	(19,693)
173	MUNICIPALITY OF ANCHORAGE	1,540,287	8.63482%	12,836,696	12,224,228	612,468	1,212,052	(1,715,000)
174	KODIAK ISLAND BOROUGH	25,744	0.14432%	214,549	204,313	10,237	20,898	(30,604)
175	NOME JOINT UTILITY SYSTEM	3,726	0.02089%	31,050	29,569	1,481	3,986	(4,148)
176	CITY OF SAND POINT	14,556	0.08160%	121,307	115,519	5,788	11,582	(16,626)
177	KETCHIKAN GATEWAY BOROUGH SD	73,490	0.41199%	612,466	583,244	29,222	56,980	(83,031)
178	CITY OF DILLINGHAM	30,743	0.17234%	256,210	243,985	12,224	22,705	(37,119)
179	CITY OF UNALASKA	123,966	0.69495%	1,033,128	983,835	49,293	94,604	(138,267)
180	KENAI PENINSULA BOROUGH	167,294	0.93785%	1,394,225	1,327,704	66,522	123,805	(188,355)
181	CITY OF KETCHIKAN	80,378	0.45060%	669,864	637,903	31,961	67,416	(91,232)
182	CITY OF SEWARD	42,536	0.23845%	354,490	337,576	16,914	33,254	(47,476)
183	CITY OF FORT YUKON	4,642	0.02602%	38,686	36,840	1,846	5,820	(8,773)
184	BRISTOL BAY BOROUGH SD	5,288	0.02964%	44,067	41,964	2,103	4,884	(5,887)
185	CORDOVA CITY SD	10,353	0.05804%	86,285	82,168	4,117	8,708	(11,591)
186	CITY OF CRAIG	16,597	0.09304%	138,320	131,720	6,600	12,258	(19,512)
187	PETERSBURG MEDICAL CENTER	79,377	0.44499%	661,525	629,962	31,563	67,097	(89,553)
189	HAINES BOROUGH	26,575	0.14898%	221,472	210,905	10,567	20,667	(31,244)
190	KENAI PENINSULA BOROUGH SD	157,244	0.88150%	1,310,462	1,247,937	62,525	116,783	(187,510)
191	CITY OF NORTH POLE	26,149	0.14659%	217,929	207,531	10,398	20,710	(31,251)
192	CITY OF GALENA	7,398	0.04148%	61,658	58,716	2,942	5,810	(8,427)
193	CITY OF NENANA	3,282	0.01840%	27,354	26,049	1,305	4,993	(4,232)
195	YUPIIT SD	14,231	0.07978%	118,597	112,938	5,659	13,057	(16,277)
196	NENANA CITY SD	18,406	0.10318%	153,394	146,076	7,319	15,111	(21,414)
198	CITY OF SAXMAN	1,628	0.00913%	13,569	12,922	647	1,858	(2,301)
199	CITY OF HOONAH	12,773	0.07161%	106,453	101,374	5,079	9,805	(15,874)
200	CITY OF PELICAN	1,015	0.00569%	8,455	8,052	403	992	(1,386)
202	CITY OF WHITTIER	15,629	0.08761%	130,248	124,033	6,214	14,516	(17,468)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	18,440	0.10337%	153,675	146,343	7,332	13,618	(25,271)
204	CRAIG CITY SD	10,613	0.05949%	88,445	84,225	4,220	7,937	(12,446)
205	DILLINGHAM CITY SD	13,330	0.07473%	111,094	105,794	5,301	13,966	(17,777)
206	CITY OF THORNE BAY	5,202	0.02916%	43,351	41,282	2,068	3,955	(6,167)
208	CITY OF AKUTAN	9,193	0.05154%	76,614	72,959	3,655	9,277	(12,554)
209	UNALASKA CITY SD	8,752	0.04906%	72,937	69,457	3,480	7,307	(10,512)
211	KASHUNAMUT SD	11,603	0.06504%	96,697	92,083	4,614	10,256	(14,665)
215	CITY OF HOMER	56,901	0.31899%	474,212	451,587	22,626	45,225	(64,767)
218	SPECIAL EDUCATION SERVICE AGENCY	2,088	0.01170%	17,398	16,568	830	1,542	(3,175)
219	BARTLETT REGIONAL HOSPITAL	372,501	2.08823%	3,104,406	2,956,288	148,118	298,157	(423,010)
220	NORTHWEST ARCTIC BOROUGH	15,960	0.08947%	133,008	126,662	6,346	13,146	(24,841)
221	SAINT MARY'S SD	11,006	0.06170%	91,721	87,345	4,376	11,027	(12,805)
223	BRISTOL BAY RHA	8,748	0.04904%	72,908	69,430	3,479	6,461	(12,088)
224	COPPER RIVER BASIN RHA	4,829	0.02707%	40,246	38,326	1,920	3,567	(6,062)
225	SKAGWAY CITY SD	2,808	0.01574%	23,401	22,284	1,116	2,790	(3,260)
227	CITY OF KLAWOCK	6,963	0.03903%	58,028	55,259	2,769	5,627	(8,815)
228	PETERSBURG CITY SD	10,768	0.06037%	89,741	85,459	4,282	8,167	(12,434)
230	ALEUTIANS EAST BOROUGH	5,699	0.03195%	47,497	45,231	2,266	4,418	(6,498)
235	CITY OF HUSLIA	1,140	0.00639%	9,498	9,045	453	1,183	(1,651)
237	CITY OF KALTAG	224	0.00126%	1,867	1,778	89	224	(346)
240	HAINES BOROUGH SD	6,094	0.03416%	50,789	48,366	2,423	4,551	(7,870)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKKA	774	0.00434%	6,452	6,145	308	619	(1,467)
244	ALEUTIANS EAST BOROUGH SD	9,207	0.05162%	76,734	73,073	3,661	7,717	(11,000)
246	DELTA/GREELY SD	11,533	0.06465%	96,115	91,529	4,586	9,065	(13,745)
247	LAKE AND PENINSULA BOROUGH	5,367	0.03008%	44,724	42,590	2,134	4,778	(6,277)
248	CITY AND BOROUGH OF YAKUTAT	5,875	0.03294%	48,966	46,630	2,336	4,941	(7,586)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	314	0.00176%	2,613	2,489	125	734	(2,837)
251	KLAWOCK CITY SD	5,135	0.02879%	42,793	40,752	2,042	4,435	(5,941)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	24,412	0.13686%	203,451	193,744	9,707	19,657	(28,068)
257	PELICAN CITY SD	5	0.00003%	39	37	2	110	(266)
258	DENALI BOROUGH	6,643	0.03724%	55,362	52,720	2,641	5,414	(7,586)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF CACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	106,511	0.59710%	887,658	845,306	42,352	89,658	(119,638)
263	INTERIOR RHA	9,357	0.05245%	77,977	74,257	3,720	7,190	(11,002)
264	YAKUTAT SD	2,436	0.01366%	20,301	19,333	969	2,312	(2,867)
265	KAKE CITY SD	4,447	0.02493%	37,062	35,294	1,768	3,563	(5,159)
267	ALEUTIAN HOUSING AUTHORITY	7,100	0.03980%	59,172	56,349	2,823	5,244	(9,434)
270	BERING STRAITS RHA	9,441	0.05293%	78,684	74,930	3,754	7,331	(12,267)
271	CITY OF EGEGIK	1,588	0.00890%	13,235	12,604	631	1,646	(1,774)
275	ILISAGVIK COLLEGE	57,585	0.32282%	479,914	457,016	22,898	42,967	(73,059)
276	NORTH PACIFIC RIM HA	8,039	0.04507%	66,998	63,802	3,197	6,993	(9,009)
278	SAXMAN SEAPORT	1,366	0.00766%	11,385	10,842	543	1,428	(1,663)
279	TLINGIT-HAIDA RHA	34,409	0.19290%	286,767	273,084	13,682	29,286	(39,525)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	5,786	0.03244%	48,222	45,922	2,301	4,438	(6,702)
282	CITY OF DELTA JUNCTION	1,885	0.01057%	15,707	14,958	749	1,392	(3,612)
283	CITY OF ANDERSON	228	0.00128%	1,902	1,812	91	180	(346)
284	INTER-ISLAND FERRY AUTHORITY	10,417	0.05840%	86,818	82,676	4,142	8,145	(11,687)
286	CITY OF SELDOVIA	1,348	0.00756%	11,236	10,700	536	1,150	(1,726)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	5,713	0.03203%	47,611	45,339	2,272	4,476	(6,684)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	8	(123)
291	CITY OF SHAKTOOLIK	219	0.00123%	1,826	1,739	87	162	(458)
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT	13,527	0.07583%	112,731	107,352	5,379	13,342	(15,768)
296	MUNICIPALITY OF SKAGWAY	40,069	0.22463%	333,933	318,000	15,933	30,766	(44,865)
297	CITY OF NULATO	-	0.00000%	-	-	-	57	(1,558)
298	CITY OF ANIAK	2,689	0.01507%	22,410	21,341	1,069	2,412	(3,049)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	15,262	0.08556%	127,195	121,126	6,069	14,891	(30,565)
Total		17,846,352	100.00000%	148,662,000	141,569,000	7,093,000	13,744,985	(20,432,174)

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability Trend 1% Decrease	Net OPEB Liability Trend 1% Increase
101	STATE OF ALASKA			21,307,564	(10,085,962)	(12,068,241)	24,533,132
102	SOUTHWEST REGION SD			55,133	(26,097)	(31,226)	63,479
103	ANNETTE ISLAND SD			48,581	(22,996)	(27,516)	55,936
104	BERING STRAIT SD			159,770	(75,627)	(90,491)	183,956
105	CHATHAM SD			14,031	(6,642)	(7,947)	16,155
106	ALASKA MUNICIPAL LEAGUE			-	-	-	-
107	CITY OF VALDEZ			241,975	(114,539)	(137,051)	278,606
108	JUNEAU BOROUGH SD			302,698	(143,283)	(171,443)	348,521
109	MATANUSKA-SUSITNA BOROUGH			593,095	(280,742)	(335,919)	682,878
110	MATANUSKA-SUSITNA BOROUGH SD			726,837	(344,049)	(411,668)	836,867
111	ANCHORAGE SD			2,031,065	(961,407)	(1,150,361)	2,338,531
112	COPPER RIVER SD			29,477	(13,953)	(16,696)	33,940
113	UNIVERSITY OF ALASKA			1,653,819	(782,837)	(936,695)	1,904,176
115	CITY OF KENAI			169,434	(80,202)	(95,965)	195,083
116	FAIRBANKS NORTH STAR BOROUGH			539,681	(255,459)	(305,666)	621,379
117	FAIRBANKS NORTH STAR BOROUGH SD			772,570	(365,697)	(437,571)	889,523
118	DENALI BOROUGH SD			40,460	(19,152)	(22,916)	46,585
120	CITY AND BOROUGH OF SITKA			198,459	(93,941)	(112,404)	228,502
121	CHUGACH SD			14,518	(6,872)	(8,223)	16,716
122	KETCHIKAN GATEWAY BOROUGH			104,699	(49,559)	(59,299)	120,548
123	CITY OF SOLDOTNA			90,421	(42,801)	(51,213)	104,109
124	IDITAROD AREA SD			25,036	(11,851)	(14,180)	28,826
125	KUSPUK SD			26,356	(12,476)	(14,928)	30,346
126	CITY AND BOROUGH OF JUNEAU			754,683	(357,230)	(427,440)	868,928
128	CITY OF KODIAK			178,305	(84,401)	(100,989)	205,297
129	CITY OF FAIRBANKS			157,373	(74,493)	(89,134)	181,197
131	CITY OF WASILLA			188,479	(89,217)	(106,751)	217,011
133	SITKA BOROUGH SD			65,234	(30,879)	(36,948)	75,110
134	CITY OF PALMER			97,172	(45,997)	(55,037)	111,882
135	CITY AND BOROUGH OF WRANGELL			67,158	(31,789)	(38,037)	77,324
136	CITY OF BETHEL			178,456	(84,472)	(101,074)	205,471
137	VALDEZ CITY SD			54,202	(25,657)	(30,699)	62,408
138	HOONAH CITY SD			8,940	(4,232)	(5,063)	10,293
139	CITY OF NOME			93,340	(44,183)	(52,866)	107,470
140	CITY OF KOTZEBUE			133,395	(63,143)	(75,553)	153,588
141	GALENA CITY SD			92,450	(43,761)	(52,362)	106,445
143	CITY OF PETERSBURG			114,721	(54,304)	(64,976)	132,088
144	BRISTOL BAY BOROUGH			70,221	(33,239)	(39,772)	80,851
145	NORTH SLOPE BOROUGH			1,745,965	(826,455)	(988,885)	2,010,272
146	WRANGELL PUBLIC SD			24,816	(11,746)	(14,055)	28,572
148	CITY OF CORDOVA			70,459	(33,352)	(39,907)	81,125
149	NOME CITY SD			35,003	(16,569)	(19,825)	40,302
151	CITY OF KING COVE			17,898	(8,472)	(10,137)	20,607
152	ALASKA HOUSING FINANCE CORPORATION			327,153	(154,858)	(185,294)	376,678
153	LOWER YUKON SD			165,663	(78,417)	(93,828)	190,741
154	NORTHWEST ARCTIC BOROUGH SD			174,278	(82,495)	(98,708)	200,660
155	SOUTHEAST ISLAND SD			25,561	(12,099)	(14,477)	29,430
156	PRIBILOF SD			5,210	(2,466)	(2,951)	5,998
157	LOWER KUSKOKWIM SD			360,032	(170,421)	(203,916)	414,534
158	KODIAK ISLAND BOROUGH SD			183,740	(86,974)	(104,067)	211,555
159	YUKON FLATS SD			20,241	(9,581)	(11,464)	23,305
160	YUKON / KOYUKUK SD			56,285	(26,643)	(31,879)	64,806
161	NORTH SLOPE BOROUGH SD			287,873	(136,265)	(163,047)	331,452
162	ALEUTIAN REGION SD			-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER			235,183	(111,324)	(133,204)	270,785
164	LAKE AND PENINSULA BOROUGH SD			42,157	(19,955)	(23,877)	48,539
165	SITKA COMMUNITY HOSPITAL			-	-	-	-
166	TANANA SD			3,694	(1,748)	(2,092)	4,253
167	SOUTHEAST REGIONAL RESOURCE CENTER			37,735	(17,862)	(21,373)	43,447
168	HYDABURG CITY SD			16,010	(7,578)	(9,068)	18,433

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability Trend	Net OPEB Liability 1% Increase Trend
169	CITY OF TANANA							
170	NORTH PACIFIC FISHERY MGMT COUNCIL				29,938	(14,171)	(16,956)	34,470
171	CITY OF BARROW				27,907	(13,210)	(15,806)	32,132
172	CITY OF SAINT PAUL				40,236	(19,046)	(22,789)	46,327
173	MUNICIPALITY OF ANCHORAGE				3,794,312	(1,796,043)	(2,149,034)	4,368,701
174	KODIAK ISLAND BOROUGH				63,417	(30,019)	(35,918)	73,017
175	NOME JOINT UTILITY SYSTEM				9,178	(4,344)	(5,198)	10,567
176	CITY OF SAND POINT				35,856	(16,973)	(20,308)	41,284
177	KETCHIKAN GATEWAY BOROUGH SD				181,035	(85,693)	(102,535)	208,440
178	CITY OF DILLINGHAM				75,731	(35,847)	(42,893)	87,196
179	CITY OF UNALASKA				305,375	(144,550)	(172,959)	351,603
180	KENAI PENINSULA BOROUGH				412,110	(195,073)	(233,412)	474,495
181	CITY OF KETCHIKAN				198,000	(93,724)	(112,144)	227,974
182	CITY OF SEWARD				104,781	(49,598)	(59,346)	120,643
183	CITY OF FORT YUKON				11,435	(5,413)	(6,477)	13,166
184	BRISTOL BAY BOROUGH SD				13,025	(6,166)	(7,377)	14,997
185	CORDOVA CITY SD				25,504	(12,073)	(14,445)	29,365
186	CITY OF CRAIG				40,885	(19,353)	(23,157)	47,074
187	PETERSBURG MEDICAL CENTER				195,536	(92,557)	(110,748)	225,136
189	HAINES BOROUGH				65,463	(30,987)	(37,077)	75,373
190	KENAI PENINSULA BOROUGH SD				387,351	(183,353)	(219,389)	445,988
191	CITY OF NORTH POLE				64,416	(30,491)	(36,484)	74,167
192	CITY OF GALENA				18,225	(8,627)	(10,322)	20,984
193	CITY OF NENANA				8,085	(3,827)	(4,579)	9,309
195	YUPIIT SD				35,055	(16,593)	(19,855)	40,362
196	NENANA CITY SD				45,341	(21,462)	(25,680)	52,205
198	CITY OF SAXMAN				4,011	(1,899)	(2,272)	4,618
199	CITY OF HOONAH				31,466	(14,894)	(17,822)	36,229
200	CITY OF PELICAN				2,499	(1,183)	(1,416)	2,878
202	CITY OF WHITTIER				38,499	(18,224)	(21,805)	44,327
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				45,424	(21,501)	(25,727)	52,300
204	CRAIG CITY SD				26,143	(12,375)	(14,807)	30,100
205	DILLINGHAM CITY SD				32,838	(15,544)	(18,599)	37,809
206	CITY OF THORNE BAY				12,814	(6,065)	(7,257)	14,754
208	CITY OF AKUTAN				22,646	(10,719)	(12,826)	26,074
209	UNALASKA CITY SD				21,559	(10,205)	(12,211)	24,823
211	KASHUNAMIUT SD				28,582	(13,529)	(16,188)	32,909
215	CITY OF HOMER				140,169	(66,349)	(79,389)	161,388
218	SPECIAL EDUCATION SERVICE AGENCY				5,142	(2,434)	(2,913)	5,921
219	BARTLETT REGIONAL HOSPITAL				917,610	(434,352)	(519,719)	1,056,520
220	NORTHWEST ARCTIC BOROUGH				39,315	(18,610)	(22,267)	45,266
221	SAINT MARY'S SD				27,111	(12,833)	(15,355)	31,215
223	BRISTOL BAY RHA				21,551	(10,201)	(12,206)	24,813
224	COPPER RIVER BASIN RHA				11,896	(5,631)	(6,738)	13,697
225	SKAGWAY CITY SD				6,917	(3,274)	(3,918)	7,964
227	CITY OF KLAWOCK				17,152	(8,119)	(9,715)	19,749
228	PETERSBURG CITY SD				26,526	(12,556)	(15,024)	30,541
230	ALEUTIANS EAST BOROUGH				14,039	(6,645)	(7,952)	16,165
235	CITY OF HUSLIA				2,807	(1,329)	(1,590)	3,232
237	CITY OF KALTAG				552	(261)	(313)	635
240	HAINES BOROUGH SD				15,012	(7,106)	(8,503)	17,285
242	CITY OF ELIM				-	-	-	-
243	CITY OF ATKA				1,907	(903)	(1,080)	2,196
244	ALEUTIANS EAST BOROUGH SD				22,681	(10,736)	(12,846)	26,115
246	DELTA/GREELY SD				28,410	(13,448)	(16,091)	32,711
247	LAKE AND PENINSULA BOROUGH				13,220	(6,258)	(7,487)	15,221
248	CITY AND BOROUGH OF YAKUTAT				14,474	(6,851)	(8,198)	16,665

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	Net	Net	Net	Net
					OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
249	CITY OF UNALAKLEET				772	(366)	(438)		889
251	KLAWOCK CITY SD				12,649	(5,987)	(7,164)		14,564
254	CITY OF MEKORYUK				-	-	-		-
255	ALASKA GATEWAY SD				60,137	(28,466)	(34,060)		69,240
257	PELICAN CITY SD				11	(5)	(6)		13
258	DENALI BOROUGH				16,364	(7,746)	(9,268)		18,841
259	CITY OF ALLAKAKET				-	-	-		-
260	CITY OF KACHEMAK				-	-	-		-
262	COOK INLET HOUSING AUTHORITY				262,377	(124,196)	(148,606)		302,096
263	INTERIOR RHA				23,049	(10,910)	(13,054)		26,538
264	YAKUTAT SD				6,001	(2,840)	(3,399)		6,909
265	KAKE CITY SD				10,955	(5,186)	(6,205)		12,613
267	ALEUTIAN HOUSING AUTHORITY				17,490	(8,279)	(9,906)		20,138
270	BERING STRAITS RHA				23,258	(11,009)	(13,173)		26,778
271	CITY OF EGEKIK				3,912	(1,852)	(2,216)		4,504
275	ILISAGVIK COLLEGE				141,855	(67,147)	(80,344)		163,329
276	NORTH PACIFIC RIM HA				19,804	(9,374)	(11,216)		22,801
278	SAXMAN SEAPORT				3,365	(1,593)	(1,906)		3,875
279	TLINGIT-HAIDA RHA				84,763	(40,123)	(48,009)		97,595
280	CITY OF TOKSOOK BAY				-	-	-		-
281	BARANOF ISLAND HA				14,254	(6,747)	(8,073)		16,411
282	CITY OF DELTA JUNCTION				4,643	(2,198)	(2,630)		5,346
283	CITY OF ANDERSON				562	(266)	(319)		647
284	INTER-ISLAND FERRY AUTHORITY				25,662	(12,147)	(14,534)		29,547
286	CITY OF SELDOVIA				3,321	(1,572)	(1,881)		3,824
288	NORTHWEST INUPIAT HOUSING AUTHORITY				14,073	(6,661)	(7,971)		16,203
290	CITY OF UPPER KALSKAG				-	-	-		-
291	CITY OF SHAKTOOLIK				540	(256)	(306)		621
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				33,321	(15,773)	(18,873)		38,366
296	MUNICIPALITY OF SKAGWAY				98,705	(46,722)	(55,905)		113,647
297	CITY OF NULATO				-	-	-		-
298	CITY OF ANIAK				6,624	(3,135)	(3,752)		7,627
299	ALASKA GASLINE DEVELOPMENT CORPORATION				37,597	(17,796)	(21,294)		43,288
Total		95.23%	1,342,839,000	0.53%	43,942,000	(20,800,000)	(24,888,000)		50,594,000

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	9,005,974	48.52540%	86,235,939	99,261,126	(13,025,187)	5,021,017	(20,183,012)
102	SOUTHWEST REGION SD	24,954	0.13446%	238,945	275,036	(36,091)	16,255	(56,428)
103	ANNETTE ISLAND SD	23,206	0.12504%	222,209	255,772	(33,563)	16,475	(51,991)
104	BERING STRAIT SD	67,741	0.36500%	648,647	746,619	(97,972)	38,240	(152,468)
105	CHATHAM SD	5,883	0.03170%	56,329	64,837	(8,508)	3,491	(13,435)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	104,575	0.56346%	1,001,349	1,152,594	(151,245)	64,947	(232,693)
108	JUNEAU BOROUGH SD	126,191	0.67993%	1,208,332	1,390,840	(182,508)	74,396	(281,500)
109	MATANUSKA-SUSITNA BOROUGH	256,324	1.38111%	2,454,407	2,825,124	(370,717)	164,365	(569,599)
110	MATANUSKA-SUSITNA BOROUGH SD	320,668	1.72780%	3,070,530	3,534,307	(463,777)	191,054	(718,275)
111	ANCHORAGE SD	846,684	4.56205%	8,107,350	9,331,894	(1,224,545)	480,418	(1,903,972)
112	COPPER RIVER SD	12,864	0.06931%	123,175	141,780	(18,605)	8,094	(28,980)
113	UNIVERSITY OF ALASKA	761,530	4.10323%	7,291,965	8,393,353	(1,101,388)	552,189	(1,692,632)
115	CITY OF KENAI	71,241	0.38386%	682,165	785,200	(103,035)	40,828	(159,878)
116	FAIRBANKS NORTH STAR BOROUGH	226,251	1.21907%	2,166,450	2,493,674	(327,223)	135,346	(512,123)
117	FAIRBANKS NORTH STAR BOROUGH SD	316,817	1.70705%	3,033,652	3,491,858	(458,207)	183,259	(714,085)
118	DENALI BOROUGH SD	18,277	0.09848%	175,011	201,445	(26,434)	11,316	(41,580)
120	CITY AND BOROUGH OF SITKA	87,498	0.47145%	837,826	964,373	(126,546)	51,198	(204,235)
121	CHUGACH SD	5,508	0.02968%	52,737	60,703	(7,966)	3,276	(13,008)
122	KETCHIKAN GATEWAY BOROUGH	44,771	0.24123%	428,701	493,452	(64,751)	25,920	(100,816)
123	CITY OF SOLDOTNA	37,854	0.20396%	362,470	417,218	(54,748)	21,087	(86,685)
124	IDITAROD AREA SD	9,811	0.05286%	93,942	108,131	(14,189)	7,358	(23,959)
125	KUSPUK SD	15,779	0.08502%	151,086	173,906	(22,820)	12,664	(36,860)
126	CITY AND BOROUGH OF JUNEAU	306,545	1.65170%	2,935,294	3,378,645	(443,351)	183,721	(692,139)
128	CITY OF KODIAK	77,559	0.41790%	742,657	854,829	(112,172)	46,581	(173,004)
129	CITY OF FAIRBANKS	77,291	0.41645%	740,090	851,874	(111,784)	55,663	(171,754)
131	CITY OF WASILLA	82,359	0.44376%	788,621	907,735	(119,114)	51,466	(183,413)
133	SITKA BOROUGH SD	26,641	0.14355%	255,103	293,634	(38,531)	14,841	(61,842)
134	CITY OF PALMER	39,349	0.21202%	376,788	433,698	(56,910)	23,780	(91,271)
135	CITY AND BOROUGH OF WRANGELL	22,662	0.12211%	217,000	249,776	(32,776)	16,298	(54,572)
136	CITY OF BETHEL	73,337	0.39515%	702,231	808,297	(106,066)	44,892	(164,413)
137	VALDEZ CITY SD	24,332	0.13110%	232,986	268,177	(35,191)	16,026	(55,814)
138	HOONAH CITY SD	3,562	0.01919%	34,106	39,258	(5,151)	2,289	(8,921)
139	CITY OF NOME	38,354	0.20665%	367,251	422,721	(55,470)	23,271	(86,997)
140	CITY OF KOTZEBUE	54,330	0.29274%	520,233	598,810	(78,577)	33,092	(122,763)
141	GALENA CITY SD	39,663	0.21371%	379,785	437,149	(57,363)	22,500	(90,146)
143	CITY OF PETERSBURG	48,597	0.26185%	465,338	535,623	(70,285)	29,944	(108,945)
144	BRISTOL BAY BOROUGH	30,242	0.16295%	289,580	333,319	(43,739)	20,449	(67,203)
145	NORTH SLOPE BOROUGH	679,974	3.66379%	6,511,032	7,494,466	(983,435)	396,549	(1,566,793)
146	WRANGELL PUBLIC SD	6,167	0.03323%	59,053	67,972	(8,919)	4,751	(16,522)
148	CITY OF CORDOVA	31,661	0.17060%	303,170	348,961	(45,791)	19,058	(73,476)
149	NOME CITY SD	13,867	0.07472%	132,781	152,837	(20,055)	9,047	(33,258)
151	CITY OF KING COVE	6,948	0.03744%	66,530	76,579	(10,049)	4,097	(16,475)
152	ALASKA HOUSING FINANCE CORPORATION	142,530	0.76797%	1,364,779	1,570,917	(206,138)	89,119	(317,410)
153	LOWER YUKON SD	78,582	0.42341%	752,456	866,108	(113,652)	54,719	(174,624)
154	NORTHWEST ARCTIC BOROUGH SD	70,045	0.37741%	670,713	772,019	(101,305)	39,049	(162,920)
155	SOUTHEAST ISLAND SD	8,364	0.04507%	80,093	92,190	(12,097)	5,400	(21,221)
156	PRIBILOF SD	2,127	0.01146%	20,370	23,447	(3,077)	1,555	(4,953)
157	LOWER KUSKOKWIM SD	143,408	0.77270%	1,373,193	1,580,601	(207,409)	82,717	(325,888)
158	KODIAK ISLAND BOROUGH SD	72,553	0.39092%	694,722	799,654	(104,932)	43,000	(167,498)
159	YUKON FLATS SD	7,391	0.03982%	70,774	81,464	(10,690)	4,463	(18,475)
160	YUKON / KOYUKUK SD	24,759	0.13341%	237,078	272,887	(35,809)	14,847	(56,378)
161	NORTH SLOPE BOROUGH SD	111,403	0.60025%	1,066,729	1,227,850	(161,120)	64,807	(261,705)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(244)
163	CORDOVA COMMUNITY MEDICAL CENTER	48,013	0.25870%	459,740	529,180	(69,440)	89,246	(154,692)
164	LAKE AND PENINSULA BOROUGH SD	14,833	0.07992%	142,028	163,480	(21,452)	9,356	(36,449)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	465	(68,776)
166	TANANA SD	977	0.00526%	9,353	10,765	(1,413)	835	(3,199)
167	SOUTHEAST REGIONAL RESOURCE CENTER	20,720	0.11164%	198,406	228,373	(29,967)	15,004	(46,482)
168	HYDABURG CITY SD	6,185	0.03333%	59,225	68,170	(8,945)	5,911	(14,305)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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%	-	-	-	27	(49)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	12,479	0.06724%	119,488	137,536	(18,048)	8,232	(27,971)
171	CITY OF BARROW	10,179	0.05484%	97,464	112,185	(14,721)	6,722	(25,722)
172	CITY OF SAINT PAUL	18,828	0.10145%	180,288	207,519	(27,231)	14,109	(43,051)
173	MUNICIPALITY OF ANCHORAGE	1,638,919	8.83072%	15,693,333	18,063,675	(2,370,341)	998,507	(3,641,983)
174	KODIAK ISLAND BOROUGH	26,048	0.14035%	249,422	287,095	(37,673)	16,061	(60,016)
175	NOME JOINT UTILITY SYSTEM	3,962	0.02135%	37,939	43,670	(5,730)	3,292	(8,805)
176	CITY OF SAND POINT	14,492	0.07809%	138,769	159,729	(20,960)	8,777	(32,968)
177	KETCHIKAN GATEWAY BOROUGH SD	79,369	0.42765%	759,990	874,780	(114,790)	48,378	(177,383)
178	CITY OF DILLINGHAM	29,840	0.16078%	285,731	328,888	(43,157)	16,623	(70,156)
179	CITY OF UNALASKA	125,807	0.67787%	1,204,656	1,386,609	(181,953)	72,624	(281,837)
180	KENAI PENINSULA BOROUGH	182,205	0.98174%	1,744,688	2,008,208	(263,520)	107,024	(406,665)
181	CITY OF KETCHIKAN	84,329	0.45438%	807,485	929,448	(121,964)	54,345	(188,830)
182	CITY OF SEWARD	44,834	0.24157%	429,301	494,143	(64,842)	26,915	(99,725)
183	CITY OF FORT YUKON	7,838	0.04223%	75,051	86,387	(11,336)	8,303	(20,521)
184	BRISTOL BAY BOROUGH SD	6,117	0.03296%	58,569	67,416	(8,846)	4,620	(13,592)
185	CORDOVA CITY SD	9,477	0.05106%	90,744	104,450	(13,706)	6,165	(21,957)
186	CITY OF CRAIG	16,161	0.08708%	154,745	178,118	(23,373)	9,002	(37,490)
187	PETERSBURG MEDICAL CENTER	91,844	0.49487%	879,441	1,012,273	(132,832)	64,439	(205,077)
189	HAINES BOROUGH	24,041	0.12954%	230,204	264,975	(34,770)	14,229	(57,196)
190	KENAI PENINSULA BOROUGH SD	164,170	0.88457%	1,571,996	1,809,432	(237,436)	92,350	(375,416)
191	CITY OF NORTH POLE	27,657	0.14902%	264,825	304,824	(40,000)	16,871	(63,297)
192	CITY OF GALENA	8,107	0.04368%	77,628	89,353	(11,725)	5,062	(18,174)
193	CITY OF NENANA	3,005	0.01619%	28,772	33,118	(4,346)	3,876	(7,429)
195	YUPIIT SD	15,344	0.08267%	146,922	169,113	(22,191)	11,025	(34,458)
196	NENANA CITY SD	17,388	0.09369%	166,501	191,649	(25,149)	10,966	(40,562)
198	CITY OF SAXMAN	1,626	0.00876%	15,569	17,921	(2,352)	1,470	(4,056)
199	CITY OF HOONAH	12,579	0.06778%	120,449	138,642	(18,193)	7,306	(29,808)
200	CITY OF PELICAN	1,000	0.00539%	9,577	11,024	(1,447)	759	(2,473)
202	CITY OF WHITTIER	14,993	0.08079%	143,566	165,251	(21,684)	10,882	(34,201)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	14,373	0.07744%	137,626	158,414	(20,787)	8,007	(39,107)
204	CRAIG CITY SD	10,511	0.05664%	100,651	115,853	(15,202)	5,935	(24,233)
205	DILLINGHAM CITY SD	16,210	0.08734%	155,221	178,666	(23,445)	14,087	(38,445)
206	CITY OF THORNE BAY	4,075	0.02196%	39,024	44,918	(5,894)	2,361	(10,244)
208	CITY OF AKUTAN	8,710	0.04693%	83,403	96,000	(12,597)	6,863	(21,851)
209	UNALASKA CITY SD	9,250	0.04984%	88,576	101,955	(13,379)	5,945	(21,214)
211	KASHUNAMIUT SD	13,500	0.07274%	129,288	148,793	(19,525)	9,906	(31,440)
215	CITY OF HOMER	63,041	0.33967%	603,641	694,816	(91,175)	40,377	(141,260)
218	SPECIAL EDUCATION SERVICE AGENCY	1,770	0.00954%	16,951	19,511	(2,560)	986	(4,918)
219	BARTLETT REGIONAL HOSPITAL	402,017	2.16612%	3,849,483	4,430,914	(581,431)	252,680	(900,282)
220	NORTHWEST ARCTIC BOROUGH	23,545	0.12686%	225,452	259,504	(34,053)	18,784	(58,295)
221	SAINT MARY'S SD	11,764	0.06339%	112,649	129,664	(17,015)	9,232	(26,603)
223	BRISTOL BAY RHA	9,488	0.05112%	90,855	104,577	(13,723)	5,538	(23,071)
224	COPPER RIVER BASIN RHA	4,854	0.02615%	46,476	53,496	(7,020)	2,704	(11,466)
225	SKAGWAY CITY SD	3,483	0.01877%	33,350	38,387	(5,037)	2,916	(7,851)
227	CITY OF KLAWOCK	6,482	0.03493%	62,072	71,447	(9,375)	4,018	(15,802)
228	PETERSBURG CITY SD	10,449	0.05630%	100,053	115,165	(15,112)	5,999	(24,090)
230	ALEUTIANS EAST BOROUGH	5,891	0.03174%	56,406	64,926	(8,520)	3,449	(13,247)
235	CITY OF HUSLIA	726	0.00391%	6,955	8,005	(1,050)	690	(2,234)
237	CITY OF KALTAG	289	0.00156%	2,769	3,187	(418)	247	(722)
240	HAINES BOROUGH SD	5,361	0.02889%	51,338	59,092	(7,754)	3,029	(13,460)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	438	0.00236%	4,195	4,829	(634)	283	(1,710)
244	ALEUTIANS EAST BOROUGH SD	9,137	0.04923%	87,486	100,700	(13,214)	5,870	(21,194)
246	DELTA/GREELY SD	12,522	0.06747%	119,908	138,019	(18,111)	7,789	(28,574)
247	LAKE AND PENINSULA BOROUGH	5,640	0.03039%	54,002	62,158	(8,156)	3,870	(12,777)
248	CITY AND BOROUGH OF YAKUTAT	5,245	0.02826%	50,219	57,804	(7,585)	3,405	(13,100)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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%	-	-	-	409	(2,314)
251	KLAWOCK CITY SD	5,479	0.02952%	52,468	60,393	(7,925)	3,694	(12,360)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	27,046	0.14573%	258,974	298,090	(39,116)	17,485	(60,864)
257	PELICAN CITY SD	-	0.00000%	-	-	-	90	(225)
258	DENALI BOROUGH	6,958	0.03749%	66,624	76,687	(10,063)	4,332	(15,620)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	117,606	0.63367%	1,126,122	1,296,213	(170,091)	79,360	(262,205)
263	INTERIOR RHA	13,428	0.07235%	128,580	148,001	(19,421)	10,122	(30,339)
264	YAKUTAT SD	2,502	0.01348%	23,960	27,579	(3,619)	1,831	(5,711)
265	KAKE CITY SD	4,988	0.02688%	47,761	54,975	(7,214)	3,243	(11,260)
267	ALEUTIAN HOUSING AUTHORITY	6,443	0.03472%	61,696	71,015	(9,319)	3,589	(16,228)
270	BERING STRAITS RHA	9,310	0.05016%	89,144	102,608	(13,464)	5,486	(22,470)
271	CITY OF EGEGIK	1,552	0.00836%	14,859	17,104	(2,244)	1,258	(3,519)
275	ILISAGVIK COLLEGE	57,775	0.31130%	553,222	636,782	(83,559)	32,551	(137,408)
276	NORTH PACIFIC RIM HA	8,155	0.04394%	78,085	89,879	(11,794)	5,440	(18,305)
278	SAXMAN SEAPORT	776	0.00418%	7,426	8,547	(1,122)	781	(2,264)
279	TLINGIT-HAIDA RHA	30,567	0.16470%	292,696	336,905	(44,209)	20,345	(72,319)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	5,733	0.03089%	54,893	63,184	(8,291)	3,333	(13,144)
282	CITY OF DELTA JUNCTION	1,949	0.01050%	18,667	21,486	(2,819)	1,086	(5,605)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	9	(232)
284	INTER-ISLAND FERRY AUTHORITY	9,105	0.04906%	87,184	100,353	(13,168)	5,459	(21,439)
286	CITY OF SELDOVIA	1,473	0.00794%	14,102	16,232	(2,130)	990	(3,462)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,598	0.01400%	24,877	28,635	(3,757)	1,659	(8,237)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	7	(106)
291	CITY OF SHAKTOOLIK	720	0.00388%	6,891	7,932	(1,041)	722	(1,783)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	15,523	0.08364%	148,641	171,092	(22,451)	12,446	(35,080)
296	MUNICIPALITY OF SKAGWAY	42,678	0.22996%	408,660	470,385	(61,725)	25,371	(95,050)
297	CITY OF NULATO	-	0.00000%	-	-	-	46	(1,334)
298	CITY OF ANIAK	3,585	0.01932%	34,332	39,518	(5,186)	2,861	(8,014)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	6,213	0.03347%	59,488	68,473	(8,985)	6,371	(31,733)
Total		18,559,299	100.00000%	177,713,000	204,555,000	(26,842,000)	10,986,309	(41,889,839)

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	Net OPEB Liability 1% Decrease Discount Rate	Net OPEB Liability 1% Increase Discount Rate
			6.38% Discount Rate	8.38% Discount Rate	Trend	Trend		
101	STATE OF ALASKA				8,501,164	(29,284,107)	(31,611,385)	12,299,732
102	SOUTHWEST REGION SD				23,555	(81,141)	(87,590)	34,080
103	ANNETTE ISLAND SD				21,905	(75,458)	(81,455)	31,693
104	BERING STRAIT SD				63,944	(220,268)	(237,773)	92,516
105	CHATHAM SD				5,553	(19,128)	(20,648)	8,034
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				98,713	(340,039)	(367,063)	142,821
108	JUNEAU BOROUGH SD				119,118	(410,327)	(442,936)	172,343
109	MATANUSKA-SUSITNA BOROUGH				241,956	(833,470)	(899,708)	350,069
110	MATANUSKA-SUSITNA BOROUGH SD				302,694	(1,042,694)	(1,125,560)	437,946
111	ANCHORAGE SD				799,225	(2,753,104)	(2,971,900)	1,156,342
112	COPPER RIVER SD				12,143	(41,828)	(45,152)	17,568
113	UNIVERSITY OF ALASKA				718,844	(2,476,215)	(2,673,005)	1,040,045
115	CITY OF KENAI				67,248	(231,650)	(250,060)	97,296
116	FAIRBANKS NORTH STAR BOROUGH				213,569	(735,686)	(794,153)	308,998
117	FAIRBANKS NORTH STAR BOROUGH SD				299,058	(1,030,171)	(1,112,041)	432,686
118	DENALI BOROUGH SD				17,253	(59,431)	(64,154)	24,962
120	CITY AND BOROUGH OF SITKA				82,593	(284,510)	(307,121)	119,498
121	CHUGACH SD				5,199	(17,909)	(19,332)	7,522
122	KETCHIKAN GATEWAY BOROUGH				42,261	(145,579)	(157,148)	61,145
123	CITY OF SOLDOTNA				35,732	(123,088)	(132,870)	51,699
124	IDITAROD AREA SD				9,261	(31,901)	(34,436)	13,399
125	KUSPUK SD				14,894	(51,306)	(55,383)	21,549
126	CITY AND BOROUGH OF JUNEAU				289,362	(996,771)	(1,075,987)	418,658
128	CITY OF KODIAK				73,211	(252,193)	(272,235)	105,924
129	CITY OF FAIRBANKS				72,958	(251,321)	(271,294)	105,558
131	CITY OF WASILLA				77,742	(267,801)	(289,084)	112,480
133	SITKA BOROUGH SD				25,148	(86,628)	(93,513)	36,385
134	CITY OF PALMER				37,144	(127,950)	(138,118)	53,741
135	CITY AND BOROUGH OF WRANGELL				21,392	(73,689)	(79,545)	30,950
136	CITY OF BETHEL				69,226	(238,464)	(257,416)	100,158
137	VALDEZ CITY SD				22,968	(79,118)	(85,405)	33,231
138	HOONAH CITY SD				3,362	(11,582)	(12,502)	4,865
139	CITY OF NOME				36,204	(124,711)	(134,623)	52,381
140	CITY OF KOTZEBUE				51,285	(176,661)	(190,701)	74,200
141	GALENA CITY SD				37,439	(128,968)	(139,217)	54,168
143	CITY OF PETERSBURG				45,873	(158,020)	(170,578)	66,371
144	BRISTOL BAY BOROUGH				28,547	(98,336)	(106,151)	41,303
145	NORTH SLOPE BOROUGH				641,859	(2,211,024)	(2,386,740)	928,661
146	WRANGELL PUBLIC SD				5,821	(20,053)	(21,647)	8,423
148	CITY OF CORDOVA				29,887	(102,951)	(111,133)	43,241
149	NOME CITY SD				13,090	(45,090)	(48,673)	18,938
151	CITY OF KING COVE				6,559	(22,592)	(24,388)	9,489
152	ALASKA HOUSING FINANCE CORPORATION				134,540	(463,453)	(500,285)	194,657
153	LOWER YUKON SD				74,177	(255,520)	(275,827)	107,322
154	NORTHWEST ARCTIC BOROUGH SD				66,119	(227,762)	(245,862)	95,663
155	SOUTHEAST ISLAND SD				7,896	(27,198)	(29,359)	11,424
156	PRIBILOF SD				2,008	(6,917)	(7,467)	2,905
157	LOWER KUSKOKWIM SD				135,370	(466,310)	(503,369)	195,857
158	KODIAK ISLAND BOROUGH SD				68,486	(235,915)	(254,663)	99,087
159	YUKON FLATS SD				6,977	(24,034)	(25,944)	10,094
160	YUKON / KOYUKUK SD				23,371	(80,507)	(86,905)	33,814
161	NORTH SLOPE BOROUGH SD				105,159	(362,241)	(391,029)	152,146
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				45,321	(156,119)	(168,526)	65,572
164	LAKE AND PENINSULA BOROUGH SD				14,001	(48,230)	(52,063)	20,257
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				922	(3,176)	(3,428)	1,334
167	SOUTHEAST REGIONAL RESOURCE CENTER				19,559	(67,375)	(72,729)	28,298
168	HYDABURG CITY SD				5,838	(20,112)	(21,710)	8,447

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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 (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability Trend	Net OPEB Liability Trend
			Covered Payroll	Covered Payroll				
169	CITY OF TANANA				-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				11,779	(40,576)	(43,801)	17,042
171	CITY OF BARROW				9,608	(33,097)	(35,727)	13,901
172	CITY OF SAINT PAUL				17,773	(61,223)	(66,088)	25,714
173	MUNICIPALITY OF ANCHORAGE				1,547,053	(5,329,162)	(5,752,683)	2,238,322
174	KODIAK ISLAND BOROUGH				24,588	(84,699)	(91,430)	35,575
175	NOME JOINT UTILITY SYSTEM				3,740	(12,884)	(13,907)	5,411
176	CITY OF SAND POINT				13,680	(47,123)	(50,868)	19,792
177	KETCHIKAN GATEWAY BOROUGH SD				74,920	(258,078)	(278,588)	108,396
178	CITY OF DILLINGHAM				28,167	(97,029)	(104,740)	40,754
179	CITY OF UNALASKA				118,755	(409,079)	(441,589)	171,819
180	KENAI PENINSULA BOROUGH				171,992	(592,463)	(639,548)	248,843
181	CITY OF KETCHIKAN				79,602	(274,207)	(295,998)	115,171
182	CITY OF SEWARD				42,321	(145,782)	(157,368)	61,231
183	CITY OF FORT YUKON				7,399	(25,486)	(27,511)	10,704
184	BRISTOL BAY BOROUGH SD				5,774	(19,889)	(21,470)	8,354
185	CORDOVA CITY SD				8,946	(30,815)	(33,264)	12,943
186	CITY OF CRAIG				15,255	(52,548)	(56,725)	22,071
187	PETERSBURG MEDICAL CENTER				86,696	(298,642)	(322,375)	125,434
189	HAINES BOROUGH				22,694	(78,173)	(84,386)	32,834
190	KENAI PENINSULA BOROUGH SD				154,968	(533,820)	(576,244)	224,212
191	CITY OF NORTH POLE				26,107	(89,930)	(97,077)	37,772
192	CITY OF GALENA				7,653	(26,361)	(28,456)	11,072
193	CITY OF NENANA				2,836	(9,771)	(10,547)	4,104
195	YUPIIT SD				14,484	(49,892)	(53,857)	20,955
196	NENANA CITY SD				16,414	(56,541)	(61,034)	23,748
198	CITY OF SAXMAN				1,535	(5,287)	(5,707)	2,221
199	CITY OF HOONAH				11,874	(40,902)	(44,153)	17,179
200	CITY OF PELICAN				944	(3,252)	(3,511)	1,366
202	CITY OF WHITTIER				14,153	(48,752)	(52,627)	20,477
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				13,567	(46,735)	(50,450)	19,629
204	CRAIG CITY SD				9,922	(34,179)	(36,896)	14,356
205	DILLINGHAM CITY SD				15,302	(52,710)	(56,899)	22,139
206	CITY OF THORNE BAY				3,847	(13,252)	(14,305)	5,566
208	CITY OF AKUTAN				8,222	(28,322)	(30,573)	11,896
209	UNALASKA CITY SD				8,732	(30,079)	(32,469)	12,634
211	KASHUNAMIUT SD				12,743	(43,897)	(47,386)	18,437
215	CITY OF HOMER				59,507	(204,985)	(221,276)	86,097
218	SPECIAL EDUCATION SERVICE AGENCY				1,671	(5,756)	(6,214)	2,418
219	BARTLETT REGIONAL HOSPITAL				379,483	(1,307,212)	(1,411,100)	549,047
220	NORTHWEST ARCTIC BOROUGH				22,225	(76,559)	(82,644)	32,156
221	SAINT MARY'S SD				11,105	(38,254)	(41,294)	16,067
223	BRISTOL BAY RHA				8,956	(30,853)	(33,304)	12,958
224	COPPER RIVER BASIN RHA				4,582	(15,782)	(17,037)	6,629
225	SKAGWAY CITY SD				3,288	(11,325)	(12,225)	4,757
227	CITY OF KLAWOCK				6,119	(21,078)	(22,754)	8,853
228	PETERSBURG CITY SD				9,863	(33,976)	(36,676)	14,270
230	ALEUTIANS EAST BOROUGH				5,561	(19,155)	(20,677)	8,045
235	CITY OF HUSLIA				686	(2,362)	(2,549)	992
237	CITY OF KALTAG				273	(940)	(1,015)	395
240	HAINES BOROUGH SD				5,061	(17,433)	(18,819)	7,322
242	CITY OF ELIM				-	-	-	-
243	CITY OF ATKA				414	(1,425)	(1,538)	598
244	ALEUTIANS EAST BOROUGH SD				8,624	(29,709)	(32,070)	12,478
246	DELTA/GREELY SD				11,821	(40,718)	(43,954)	17,102
247	LAKE AND PENINSULA BOROUGH				5,323	(18,338)	(19,795)	7,702
248	CITY AND BOROUGH OF YAKUTAT				4,951	(17,053)	(18,409)	7,163

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	Net OPEB Liability	Net OPEB Liability	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)	1% Decrease Trend	1% Increase Trend	
249	CITY OF UNALAKLEET				-	-	-	-	-
251	KLAWOCK CITY SD				5,172	(17,817)	(19,233)	7,483	-
254	CITY OF MEKORYUK				-	-	-	-	-
255	ALASKA GATEWAY SD				25,530	(87,943)	(94,932)	36,937	-
257	PELICAN CITY SD				-	-	-	-	-
258	DENALI BOROUGH				6,568	(22,624)	(24,422)	9,503	-
259	CITY OF ALLAKAKET				-	-	-	-	-
260	CITY OF KACHEMAK				-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY				111,013	(382,410)	(412,801)	160,617	-
263	INTERIOR RHA				12,675	(43,663)	(47,133)	18,339	-
264	YAKUTAT SD				2,362	(8,136)	(8,783)	3,417	-
265	KAKE CITY SD				4,708	(16,219)	(17,508)	6,812	-
267	ALEUTIAN HOUSING AUTHORITY				6,082	(20,951)	(22,616)	8,800	-
270	BERING STRAITS RHA				8,788	(30,271)	(32,677)	12,714	-
271	CITY OF EGEGIK				1,465	(5,046)	(5,447)	2,119	-
275	ILISAGVIK COLLEGE				54,537	(187,864)	(202,794)	78,905	-
276	NORTH PACIFIC RIM HA				7,698	(26,516)	(28,623)	11,137	-
278	SAXMAN SEAPORT				732	(2,522)	(2,722)	1,059	-
279	TLINGIT-HAIDA RHA				28,854	(99,394)	(107,293)	41,747	-
280	CITY OF TOKSOOK BAY				-	-	-	-	-
281	BARANOF ISLAND HA				5,411	(18,641)	(20,122)	7,829	-
282	CITY OF DELTA JUNCTION				1,840	(6,339)	(6,843)	2,662	-
283	CITY OF ANDERSON				-	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY				8,595	(29,606)	(31,959)	12,435	-
286	CITY OF SELDOVIA				1,390	(4,789)	(5,169)	2,011	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY				2,452	(8,448)	(9,119)	3,548	-
290	CITY OF UPPER KALSKAG				-	-	-	-	-
291	CITY OF SHAKTOOLIK				679	(2,340)	(2,526)	983	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				14,653	(50,476)	(54,487)	21,201	-
296	MUNICIPALITY OF SKAGWAY				40,286	(138,773)	(149,802)	58,287	-
297	CITY OF NULATO				-	-	-	-	-
298	CITY OF ANIAK				3,384	(11,659)	(12,585)	4,897	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION				5,864	(20,201)	(21,806)	8,485	-
Total		115.10%	1,443,017,000	-1.86%	17,519,000	(60,348,000)	(65,144,000)	25,347,000	

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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			Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits		
				Difference Between Projected and Actual Earnings				
101	STATE OF ALASKA	(13,025,187)	48.52540%	968,431	4,048,455	-	4,130	5,021,017
102	SOUTHWEST REGION SD	(36,091)	0.13446%	2,683	11,218	-	2,354	16,255
103	ANNETTE ISLAND SD	(33,563)	0.12504%	2,495	10,432	-	3,547	16,475
104	BERING STRAIT SD	(97,972)	0.36500%	7,284	30,452	-	504	38,240
105	CHATHAM SD	(8,508)	0.03170%	633	2,644	-	214	3,491
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	(151,245)	0.56346%	11,245	47,010	-	6,692	64,947
108	JUNEAU BOROUGH SD	(182,508)	0.67993%	13,570	56,727	-	4,100	74,396
109	MATANUSKA-SUSITNA BOROUGH	(370,717)	1.38111%	27,563	115,225	-	21,576	164,365
110	MATANUSKA-SUSITNA BOROUGH SD	(463,777)	1.72780%	34,482	144,150	-	12,422	191,054
111	ANCHORAGE SD	(1,224,545)	4.56205%	91,046	380,610	-	8,762	480,418
112	COPPER RIVER SD	(18,605)	0.06931%	1,383	5,783	-	928	8,094
113	UNIVERSITY OF ALASKA	(1,101,388)	4.10323%	81,889	342,331	-	127,969	552,189
115	CITY OF KENAI	(103,035)	0.38386%	7,661	32,025	-	1,142	40,828
116	FAIRBANKS NORTH STAR BOROUGH	(327,223)	1.21907%	24,329	101,707	-	9,310	135,346
117	FAIRBANKS NORTH STAR BOROUGH SD	(458,207)	1.70705%	34,068	142,419	-	6,773	183,259
118	DENALI BOROUGH SD	(26,434)	0.09848%	1,965	8,216	-	1,134	11,316
120	CITY AND BOROUGH OF SITKA	(126,546)	0.47145%	9,409	39,333	-	2,456	51,198
121	CHUGACH SD	(7,966)	0.02968%	592	2,476	-	208	3,276
122	KETCHIKAN GATEWAY BOROUGH	(64,751)	0.24123%	4,814	20,126	-	980	25,920
123	CITY OF SOLDOTNA	(54,748)	0.20396%	4,071	17,017	-	-	21,087
124	IDITAROD AREA SD	(14,189)	0.05286%	1,055	4,410	-	1,893	7,358
125	KUSPUK SD	(22,820)	0.08502%	1,697	7,093	-	3,875	12,664
126	CITY AND BOROUGH OF JUNEAU	(443,351)	1.65170%	32,963	137,801	-	12,957	183,721
128	CITY OF KODIAK	(112,172)	0.41790%	8,340	34,865	-	3,376	46,581
129	CITY OF FAIRBANKS	(111,784)	0.41645%	8,311	34,744	-	12,608	55,663
131	CITY OF WASILLA	(119,114)	0.44376%	8,856	37,023	-	5,587	51,466
133	SITKA BOROUGH SD	(38,531)	0.14355%	2,865	11,976	-	-	14,841
134	CITY OF PALMER	(56,910)	0.21202%	4,231	17,689	-	1,860	23,780
135	CITY AND BOROUGH OF WRANGELL	(32,776)	0.12211%	2,437	10,187	-	3,674	16,298
136	CITY OF BETHEL	(106,066)	0.39515%	7,886	32,967	-	4,039	44,892
137	VALDEZ CITY SD	(35,191)	0.13110%	2,616	10,938	-	2,472	16,026
138	HOONAH CITY SD	(5,151)	0.01919%	383	1,601	-	305	2,289
139	CITY OF NOME	(55,470)	0.20665%	4,124	17,241	-	1,906	23,271
140	CITY OF KOTZEBUE	(78,577)	0.29274%	5,842	24,423	-	2,827	33,092
141	GALENA CITY SD	(57,363)	0.21371%	4,265	17,830	-	405	22,500
143	CITY OF PETERSBURG	(70,285)	0.26185%	5,226	21,846	-	2,872	29,944
144	BRISTOL BAY BOROUGH	(43,739)	0.16295%	3,252	13,595	-	3,602	20,449
145	NORTH SLOPE BOROUGH	(983,435)	3.66379%	73,119	305,669	-	17,761	396,549
146	WRANGELL PUBLIC SD	(8,919)	0.03323%	663	2,772	-	1,315	4,751
148	CITY OF CORDOVA	(45,791)	0.17060%	3,405	14,233	-	1,421	19,058
149	NOME CITY SD	(20,055)	0.07472%	1,491	6,234	-	1,322	9,047
151	CITY OF KING COVE	(10,049)	0.03744%	747	3,123	-	227	4,097
152	ALASKA HOUSING FINANCE CORPORATION	(206,138)	0.76797%	15,326	64,071	-	9,721	89,119
153	LOWER YUKON SD	(113,652)	0.42341%	8,450	35,325	-	10,944	54,719
154	NORTHWEST ARCTIC BOROUGH SD	(101,305)	0.37741%	7,532	31,487	-	30	39,049
155	SOUTHEAST ISLAND SD	(12,097)	0.04507%	899	3,760	-	740	5,400
156	PRIBILOF SD	(3,077)	0.01146%	229	956	-	369	1,555
157	LOWER KUSKOKWIM SD	(207,409)	0.77270%	15,421	64,466	-	2,829	82,717
158	KODIAK ISLAND BOROUGH SD	(104,932)	0.39092%	7,802	32,615	-	2,584	43,000
159	YUKON FLATS SD	(10,690)	0.03982%	795	3,323	-	346	4,463
160	YUKON / KOYUKUK SD	(35,809)	0.13341%	2,662	11,130	-	1,054	14,847
161	NORTH SLOPE BOROUGH SD	(161,120)	0.60025%	11,979	50,079	-	2,749	64,807
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(69,440)	0.25870%	5,163	21,583	-	62,500	89,246
164	LAKE AND PENINSULA BOROUGH SD	(21,452)	0.07992%	1,595	6,668	-	1,094	9,356
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	465
166	TANANA SD	(1,413)	0.00526%	105	439	-	291	835
167	SOUTHEAST REGIONAL RESOURCE CENTER	(29,967)	0.11164%	2,228	9,314	-	3,462	15,004
168	HYDABURG CITY SD	(8,945)	0.03333%	665	2,780	-	2,465	5,911

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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 Earnings	Changes in Proportion and Differences Between Employer Contributions	
169	CITY OF TANANA	-	0.00000%	-	-	-	-	27	27
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(18,048)	0.06724%	1,342	5,610	-	-	1,280	8,232
171	CITY OF BARROW	(14,721)	0.05484%	1,095	4,576	-	-	1,052	6,722
172	CITY OF SAINT PAUL	(27,231)	0.10145%	2,025	8,464	-	-	3,620	14,109
173	MUNICIPALITY OF ANCHORAGE	(2,370,341)	8.83072%	176,236	736,743	-	-	85,527	998,507
174	KODIAK ISLAND BOROUGH	(37,673)	0.14035%	2,801	11,709	-	-	1,551	16,061
175	NOME JOINT UTILITY SYSTEM	(5,730)	0.02135%	426	1,781	-	-	1,084	3,292
176	CITY OF SAND POINT	(20,960)	0.07809%	1,558	6,515	-	-	703	8,777
177	KETCHIKAN GATEWAY BOROUGH SD	(114,790)	0.42765%	8,535	35,679	-	-	4,164	48,378
178	CITY OF DILLINGHAM	(43,157)	0.16078%	3,209	13,414	-	-	-	16,623
179	CITY OF UNALASKA	(181,953)	0.67787%	13,528	56,554	-	-	2,542	72,624
180	KENAI PENINSULA BOROUGH	(263,520)	0.98174%	19,593	81,907	-	-	5,524	107,024
181	CITY OF KETCHIKAN	(121,964)	0.45438%	9,068	37,908	-	-	7,368	54,345
182	CITY OF SEWARD	(64,842)	0.24157%	4,821	20,154	-	-	1,940	26,915
183	CITY OF FORT YUKON	(11,336)	0.04223%	843	3,523	-	-	3,937	8,303
184	BRISTOL BAY BOROUGH SD	(8,846)	0.03296%	658	2,750	-	-	1,213	4,620
185	CORDOVA CITY SD	(13,706)	0.05106%	1,019	4,260	-	-	886	6,165
186	CITY OF CRAIG	(23,373)	0.08708%	1,738	7,265	-	-	-	9,002
187	PETERSBURG MEDICAL CENTER	(132,832)	0.49487%	9,876	41,286	-	-	13,277	64,439
189	HAINES BOROUGH	(34,770)	0.12954%	2,585	10,807	-	-	837	14,229
190	KENAI PENINSULA BOROUGH SD	(237,436)	0.88457%	17,654	73,799	-	-	897	92,350
191	CITY OF NORTH POLE	(40,000)	0.14902%	2,974	12,433	-	-	1,464	16,871
192	CITY OF GALENA	(11,725)	0.04368%	872	3,644	-	-	546	5,062
193	CITY OF NENANA	(4,346)	0.01619%	323	1,351	-	-	2,202	3,876
195	YUPIIT SD	(22,191)	0.08267%	1,650	6,897	-	-	2,478	11,025
196	NENANA CITY SD	(25,149)	0.09369%	1,870	7,817	-	-	1,280	10,966
198	CITY OF SAXMAN	(2,352)	0.00876%	175	731	-	-	565	1,470
199	CITY OF HOONAH	(18,193)	0.06778%	1,353	5,655	-	-	299	7,306
200	CITY OF PELICAN	(1,447)	0.00539%	108	450	-	-	202	759
202	CITY OF WHITTIER	(21,684)	0.08079%	1,612	6,740	-	-	2,530	10,882
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(20,787)	0.07744%	1,546	6,461	-	-	-	8,007
204	CRAIG CITY SD	(15,202)	0.05664%	1,130	4,725	-	-	80	5,935
205	DILLINGHAM CITY SD	(23,445)	0.08734%	1,743	7,287	-	-	5,057	14,087
206	CITY OF THORNE BAY	(5,894)	0.02196%	438	1,832	-	-	91	2,361
208	CITY OF AKUTAN	(12,597)	0.04693%	937	3,915	-	-	2,011	6,863
209	UNALASKA CITY SD	(13,379)	0.04984%	995	4,158	-	-	792	5,945
211	KASHUNAMIUT SD	(19,525)	0.07274%	1,452	6,069	-	-	2,386	9,906
215	CITY OF HOMER	(91,175)	0.33967%	6,779	28,339	-	-	5,259	40,377
218	SPECIAL EDUCATION SERVICE AGENCY	(2,560)	0.00954%	190	796	-	-	-	986
219	BARTLETT REGIONAL HOSPITAL	(581,431)	2.16612%	43,230	180,719	-	-	28,732	252,680
220	NORTHWEST ARCTIC BOROUGH	(34,053)	0.12686%	2,532	10,584	-	-	5,668	18,784
221	SAINT MARY'S SD	(17,015)	0.06339%	1,265	5,288	-	-	2,679	9,232
223	BRISTOL BAY RHA	(13,723)	0.05112%	1,020	4,265	-	-	252	5,538
224	COPPER RIVER BASIN RHA	(7,020)	0.02615%	522	2,182	-	-	-	2,704
225	SKAGWAY CITY SD	(5,037)	0.01877%	375	1,566	-	-	976	2,916
227	CITY OF KLAWOCK	(9,375)	0.03493%	697	2,914	-	-	407	4,018
228	PETERSBURG CITY SD	(15,112)	0.05630%	1,124	4,697	-	-	178	5,999
230	ALEUTIANS EAST BOROUGH	(8,520)	0.03174%	633	2,648	-	-	168	3,449
235	CITY OF HUSLIA	(1,050)	0.00391%	78	327	-	-	286	690
237	CITY OF KALTAG	(418)	0.00156%	31	130	-	-	86	247
240	HAINES BOROUGH SD	(7,754)	0.02889%	577	2,410	-	-	42	3,029
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	(634)	0.00236%	47	197	-	-	39	283
244	ALEUTIANS EAST BOROUGH SD	(13,214)	0.04923%	982	4,107	-	-	781	5,870
246	DELTA/GREELY SD	(18,111)	0.06747%	1,347	5,629	-	-	813	7,789
247	LAKE AND PENINSULA BOROUGH	(8,156)	0.03039%	606	2,535	-	-	728	3,870
248	CITY AND BOROUGH OF YAKUTAT	(7,585)	0.02826%	564	2,358	-	-	483	3,405

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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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 and Earnings	Changes in Proportion and Differences Between Employer Contributions	
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	-	409	409
251	KLAWOCK CITY SD	(7,925)	0.02952%	589	2,463	-	-	642	3,694
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(39,116)	0.14573%	2,908	12,158	-	-	2,419	17,485
257	PELICAN CITY SD	-	0.00000%	-	-	-	-	90	90
258	DENALI BOROUGH	(10,063)	0.03749%	748	3,128	-	-	456	4,332
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(170,091)	0.63367%	12,646	52,867	-	-	13,846	79,360
263	INTERIOR RHA	(19,421)	0.07235%	1,444	6,036	-	-	2,641	10,122
264	YAKUTAT SD	(3,619)	0.01348%	269	1,125	-	-	437	1,831
265	KAKE CITY SD	(7,214)	0.02688%	536	2,242	-	-	464	3,243
267	ALEUTIAN HOUSING AUTHORITY	(9,319)	0.03472%	693	2,896	-	-	-	3,589
270	BERING STRAITS RHA	(13,464)	0.05016%	1,001	4,185	-	-	299	5,486
271	CITY OF EGEGIK	(2,244)	0.00836%	167	698	-	-	394	1,258
275	ILISAGVIK COLLEGE	(83,559)	0.31130%	6,213	25,972	-	-	366	32,551
276	NORTH PACIFIC RIM HA	(11,794)	0.04394%	877	3,666	-	-	897	5,440
278	SAXMAN SEAPORT	(1,122)	0.00418%	83	349	-	-	349	781
279	TLINGIT-HAIDA RHA	(44,209)	0.16470%	3,287	13,741	-	-	3,317	20,345
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-
281	BARANOF ISLAND HA	(8,291)	0.03089%	616	2,577	-	-	139	3,333
282	CITY OF DELTA JUNCTION	(2,819)	0.01050%	210	876	-	-	-	1,086
283	CITY OF ANDERSON	-	0.00000%	-	-	-	-	9	9
284	INTER-ISLAND FERRY AUTHORITY	(13,168)	0.04906%	979	4,093	-	-	387	5,459
286	CITY OF SELDOVIA	(2,130)	0.00794%	158	662	-	-	170	990
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(3,757)	0.01400%	279	1,168	-	-	211	1,659
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	-	7	7
291	CITY OF SHAKTOOLIK	(1,041)	0.00388%	77	323	-	-	321	722
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(22,451)	0.08364%	1,669	6,978	-	-	3,798	12,446
296	MUNICIPALITY OF SKAGWAY	(61,725)	0.22996%	4,589	19,185	-	-	1,596	25,371
297	CITY OF NULATO	-	0.00000%	-	-	-	-	46	46
298	CITY OF ANIAK	(5,186)	0.01932%	386	1,612	-	-	863	2,861
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(8,985)	0.03347%	668	2,793	-	-	2,910	6,371
Total		(26,842,000)	100.00000%	1,995,720	8,342,962	-	-	647,627	10,986,309

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	(619,300)	(7,740,855)	-	(11,652,792)	(170,064)	(20,183,012)	4,289,811	(35,821)	4,253,990
102	SOUTHWEST REGION SD	(1,716)	(21,449)	-	(32,288)	(975)	(56,428)	11,886	203	12,089
103	ANNETTE ISLAND SD	(1,596)	(19,946)	-	(30,026)	(423)	(51,991)	11,054	499	11,553
104	BERING STRAIT SD	(4,658)	(58,225)	-	(87,650)	(1,936)	(152,468)	32,267	(283)	31,984
105	CHATHAM SD	(405)	(5,056)	-	(7,612)	(363)	(13,435)	2,802	(13)	2,790
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(7,191)	(89,885)	-	(135,309)	(308)	(232,693)	49,812	1,212	51,025
108	JUNEAU BOROUGH SD	(8,678)	(108,464)	-	(163,278)	(1,080)	(281,500)	60,109	628	60,736
109	MATANUSKA-SUSITNA BOROUGH	(17,626)	(220,317)	-	(331,656)	-	(569,599)	122,095	3,623	125,718
110	MATANUSKA-SUSITNA BOROUGH SD	(22,051)	(275,622)	-	(414,911)	(5,691)	(718,275)	152,744	1,042	153,786
111	ANCHORAGE SD	(58,223)	(727,746)	-	(1,095,521)	(22,483)	(1,903,972)	403,301	(1,907)	401,394
112	COPPER RIVER SD	(885)	(11,057)	-	(16,644)	(395)	(28,980)	6,127	104	6,232
113	UNIVERSITY OF ALASKA	(52,367)	(654,554)	-	(985,340)	(371)	(1,692,632)	362,739	23,711	386,450
115	CITY OF KENAI	(4,899)	(61,234)	-	(92,179)	(1,567)	(159,878)	33,934	(15)	33,919
116	FAIRBANKS NORTH STAR BOROUGH	(15,558)	(194,469)	-	(292,746)	(9,550)	(512,123)	107,770	414	108,184
117	FAIRBANKS NORTH STAR BOROUGH SD	(21,786)	(272,312)	-	(409,928)	(10,060)	(714,085)	150,909	(97)	150,812
118	DENALI BOROUGH SD	(1,257)	(15,710)	-	(23,649)	(965)	(41,580)	8,706	8	8,714
120	CITY AND BOROUGH OF SITKA	(6,017)	(75,206)	-	(113,213)	(9,799)	(204,235)	41,678	(1,305)	40,372
121	CHUGACH SD	(379)	(4,734)	-	(7,126)	(769)	(13,008)	2,623	(104)	2,519
122	KETCHIKAN GATEWAY BOROUGH	(3,079)	(38,482)	-	(57,929)	(1,327)	(100,816)	21,326	(136)	21,189
123	CITY OF SOLDOTNA	(2,603)	(32,537)	-	(48,979)	(2,566)	(86,685)	18,031	(485)	17,547
124	IDITAROD AREA SD	(675)	(8,433)	-	(12,694)	(2,158)	(23,959)	4,673	57	4,730
125	KUSPUK SD	(1,085)	(13,562)	-	(20,416)	(1,798)	(36,860)	7,516	310	7,826
126	CITY AND BOROUGH OF JUNEAU	(21,080)	(263,483)	-	(396,637)	(10,939)	(692,139)	146,016	704	146,720
128	CITY OF KODIAK	(5,333)	(66,664)	-	(100,353)	(654)	(173,004)	36,944	513	37,456
129	CITY OF FAIRBANKS	(5,315)	(66,433)	-	(100,006)	-	(171,754)	36,816	2,005	38,821
131	CITY OF WASILLA	(5,663)	(70,789)	-	(106,564)	(396)	(183,413)	39,230	941	40,171
133	SITKA BOROUGH SD	(1,832)	(22,899)	-	(34,471)	(2,639)	(61,842)	12,690	(475)	12,216
134	CITY OF PALMER	(2,706)	(33,822)	-	(50,914)	(3,829)	(91,271)	18,743	(200)	18,544
135	CITY AND BOROUGH OF WRANGELL	(1,558)	(19,479)	-	(29,323)	(4,213)	(54,572)	10,795	26	10,820
136	CITY OF BETHEL	(5,043)	(63,035)	-	(94,890)	(1,445)	(164,413)	34,933	530	35,462
137	VALDEZ CITY SD	(1,673)	(20,914)	-	(31,483)	(1,744)	(55,814)	11,590	144	11,733
138	HOONAH CITY SD	(245)	(3,061)	-	(4,609)	(1,006)	(8,921)	1,697	(166)	1,531
139	CITY OF NOME	(2,637)	(32,966)	-	(49,625)	(1,768)	(86,997)	18,269	14	18,283
140	CITY OF KOTZEBUE	(3,736)	(46,698)	-	(70,297)	(2,031)	(122,763)	25,879	183	26,062
141	GALENA CITY SD	(2,727)	(34,091)	-	(51,319)	(2,008)	(90,146)	18,892	(297)	18,596
143	CITY OF PETERSBURG	(3,342)	(41,770)	-	(62,880)	(953)	(108,945)	23,148	278	23,426
144	BRISTOL BAY BOROUGH	(2,080)	(25,994)	-	(39,130)	-	(67,203)	14,405	620	15,026
145	NORTH SLOPE BOROUGH	(46,759)	(584,454)	-	(879,815)	(55,764)	(1,566,793)	323,892	(5,680)	318,211
146	WRANGELL PUBLIC SD	(424)	(5,301)	-	(7,980)	(2,817)	(16,522)	2,938	(146)	2,791
148	CITY OF CORDOVA	(2,177)	(27,214)	-	(40,966)	(3,119)	(73,476)	15,081	(373)	14,708
149	NOME CITY SD	(954)	(11,919)	-	(17,942)	(2,443)	(33,258)	6,605	(263)	6,342
151	CITY OF KING COVE	(478)	(5,972)	-	(8,990)	(1,035)	(16,475)	3,310	(127)	3,183
152	ALASKA HOUSING FINANCE CORPORATION	(9,801)	(122,508)	-	(184,418)	(683)	(317,410)	67,891	1,518	69,409
153	LOWER YUKON SD	(5,404)	(67,543)	-	(101,677)	-	(174,624)	37,431	1,787	39,218
154	NORTHWEST ARCTIC BOROUGH SD	(4,817)	(60,206)	-	(90,631)	(7,266)	(162,920)	33,365	(1,221)	32,144
155	SOUTHEAST ISLAND SD	(575)	(7,189)	-	(10,823)	(2,633)	(21,221)	3,984	(244)	3,740
156	PRIBILOF SD	(146)	(1,829)	-	(2,753)	(225)	(4,953)	1,013	26	1,040
157	LOWER KUSKOKWIM SD	(9,862)	(123,263)	-	(185,555)	(7,209)	(325,888)	68,310	(475)	67,835
158	KODIAK ISLAND BOROUGH SD	(4,989)	(62,361)	-	(93,876)	(6,272)	(167,498)	34,559	(591)	33,968
159	YUKON FLATS SD	(508)	(6,353)	-	(9,563)	(2,050)	(18,475)	3,521	(277)	3,243
160	YUKON / KOYUKUK SD	(1,703)	(21,281)	-	(32,036)	(1,359)	(56,378)	11,793	(38)	11,755
161	NORTH SLOPE BOROUGH SD	(7,661)	(95,754)	-	(144,144)	(14,146)	(261,705)	53,065	(1,499)	51,565
162	ALEUTIAN REGION SD	-	-	-	-	(244)	(244)	-	(60)	(60)
163	CORDOVA COMMUNITY MEDICAL CENTER	(3,302)	(41,268)	-	(62,123)	(48,000)	(154,692)	22,870	3,029	25,899
164	LAKE AND PENINSULA BOROUGH SD	(1,020)	(12,749)	-	(19,192)	(3,488)	(36,449)	7,065	(377)	6,688
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(68,776)	(68,776)	-	(11,301)	(11,301)
166	TANANA SD	(67)	(840)	-	(1,264)	(1,028)	(3,199)	465	(110)	355
167	SOUTHEAST REGIONAL RESOURCE CENTER	(1,425)	(17,810)	-	(26,810)	(438)	(46,482)	9,870	416	10,286
168	HYDABURG CITY SD	(425)	(5,316)	-	(8,003)	(560)	(14,305)	2,946	325	3,271

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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	-	-	-	-	(49)	(49)	-	(3)	(3)	
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(858)	(10,726)	-	(16,146)	(242)	(27,971)	5,944	208	6,152	
171	CITY OF BARROW	(700)	(8,749)	-	(13,170)	(3,103)	(25,722)	4,848	(308)	4,540	
172	CITY OF SAINT PAUL	(1,295)	(16,183)	-	(24,362)	(1,211)	(43,051)	8,968	301	9,270	
173	MUNICIPALITY OF ANCHORAGE	(112,701)	(1,408,691)	-	(2,120,591)	-	(3,641,983)	780,666	15,973	796,639	
174	KODIAK ISLAND BOROUGH	(1,791)	(22,389)	-	(33,704)	(2,132)	(60,016)	12,408	(20)	12,388	
175	NOME JOINT UTILITY SYSTEM	(272)	(3,406)	-	(5,127)	-	(8,805)	1,887	213	2,101	
176	CITY OF SAND POINT	(997)	(12,456)	-	(18,751)	(763)	(32,968)	6,903	(12)	6,892	
177	KETCHIKAN GATEWAY BOROUGH SD	(5,458)	(68,219)	-	(102,695)	(1,011)	(177,383)	37,806	505	38,311	
178	CITY OF DILLINGHAM	(2,052)	(25,648)	-	(38,610)	(3,845)	(70,156)	14,214	(636)	13,577	
179	CITY OF UNALASKA	(8,651)	(108,134)	-	(162,781)	(2,270)	(281,837)	59,926	184	60,110	
180	KENAI PENINSULA BOROUGH	(12,529)	(156,610)	-	(235,754)	(1,771)	(406,665)	86,790	465	87,255	
181	CITY OF KETCHIKAN	(5,799)	(72,483)	-	(109,113)	(1,436)	(188,830)	40,168	906	41,075	
182	CITY OF SEWARD	(3,083)	(38,536)	-	(58,010)	(97)	(99,725)	21,356	311	21,667	
183	CITY OF FORT YUKON	(539)	(6,737)	-	(10,141)	(3,104)	(20,521)	3,733	188	3,921	
184	BRISTOL BAY BOROUGH SD	(421)	(5,257)	-	(7,914)	-	(13,592)	2,914	223	3,137	
185	CORDOVA CITY SD	(652)	(8,146)	-	(12,262)	(898)	(21,957)	4,514	49	4,563	
186	CITY OF CRAIG	(1,111)	(13,890)	-	(20,910)	(1,578)	(37,490)	7,698	(276)	7,422	
187	PETERSBURG MEDICAL CENTER	(6,316)	(78,942)	-	(118,836)	(984)	(205,077)	43,748	1,883	45,631	
189	HAINES BOROUGH	(1,653)	(20,664)	-	(31,107)	(3,772)	(57,196)	11,452	(357)	11,095	
190	KENAI PENINSULA BOROUGH SD	(11,289)	(141,108)	-	(212,419)	(10,600)	(375,416)	78,199	(1,652)	76,547	
191	CITY OF NORTH POLE	(1,902)	(23,772)	-	(35,785)	(1,838)	(63,297)	13,174	(29)	13,145	
192	CITY OF GALENA	(557)	(6,968)	-	(10,490)	(159)	(18,174)	3,862	74	3,936	
193	CITY OF NENANA	(207)	(2,583)	-	(3,888)	(752)	(7,429)	1,431	237	1,668	
195	YUPIIT SD	(1,055)	(13,188)	-	(19,853)	(362)	(34,458)	7,309	398	7,706	
196	NENANA CITY SD	(1,196)	(14,946)	-	(22,499)	(1,922)	(40,562)	8,283	(69)	8,214	
198	CITY OF SAXMAN	(112)	(1,398)	-	(2,104)	(443)	(4,056)	774	(5)	769	
199	CITY OF HOONAH	(865)	(10,812)	-	(16,276)	(1,855)	(29,808)	5,992	(251)	5,740	
200	CITY OF PELICAN	(69)	(860)	-	(1,294)	(251)	(2,473)	476	(7)	470	
202	CITY OF WHITTIER	(1,031)	(12,887)	-	(19,400)	(883)	(34,201)	7,142	320	7,462	
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(988)	(12,354)	-	(18,597)	(7,168)	(39,107)	6,846	(1,145)	5,701	
204	CRAIG CITY SD	(723)	(9,035)	-	(13,601)	(875)	(24,233)	5,007	(129)	4,878	
205	DILLINGHAM CITY SD	(1,115)	(13,933)	-	(20,975)	(2,422)	(38,445)	7,721	290	8,011	
206	CITY OF THORNE BAY	(280)	(3,503)	-	(5,273)	(1,187)	(10,244)	1,941	(158)	1,783	
208	CITY OF AKUTAN	(599)	(7,487)	-	(11,270)	(2,496)	(21,851)	4,149	21	4,170	
209	UNALASKA CITY SD	(636)	(7,951)	-	(11,969)	(658)	(21,214)	4,406	49	4,455	
211	KASHUNAMIUT SD	(928)	(11,604)	-	(17,468)	(1,440)	(31,440)	6,430	56	6,487	
215	CITY OF HOMER	(4,335)	(54,185)	-	(81,568)	(1,172)	(141,260)	30,028	553	30,581	
218	SPECIAL EDUCATION SERVICE AGENCY	(122)	(1,522)	-	(2,291)	(984)	(4,918)	843	(164)	679	
219	BARTLETT REGIONAL HOSPITAL	(27,645)	(345,544)	-	(520,169)	(6,925)	(900,282)	191,493	3,725	195,218	
220	NORTHWEST ARCTIC BOROUGH	(1,619)	(20,237)	-	(30,465)	(5,974)	(58,295)	11,215	(253)	10,962	
221	SAINT MARY'S SD	(809)	(10,112)	-	(15,222)	(460)	(26,603)	5,604	362	5,966	
223	BRISTOL BAY RHA	(652)	(8,155)	-	(12,277)	(1,986)	(23,071)	4,520	(327)	4,193	
224	COPPER RIVER BASIN RHA	(334)	(4,172)	-	(6,280)	(680)	(11,466)	2,312	(132)	2,180	
225	SKAGWAY CITY SD	(240)	(2,994)	-	(4,506)	(111)	(7,851)	1,659	135	1,794	
227	CITY OF KLAWOCK	(446)	(5,572)	-	(8,388)	(1,397)	(15,802)	3,088	(153)	2,934	
228	PETERSBURG CITY SD	(719)	(8,981)	-	(13,520)	(870)	(24,090)	4,977	(98)	4,879	
230	ALEUTIANS EAST BOROUGH	(405)	(5,063)	-	(7,622)	(156)	(13,247)	2,806	16	2,822	
235	CITY OF HUSLIA	(50)	(624)	-	(940)	(620)	(2,234)	346	(47)	299	
237	CITY OF KALTAG	(20)	(249)	-	(374)	(80)	(722)	138	(2)	136	
240	HAINES BOROUGH SD	(369)	(4,608)	-	(6,937)	(1,546)	(13,460)	2,554	(257)	2,297	
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-	
243	CITY OF ATKA	(30)	(377)	-	(567)	(736)	(1,710)	209	(134)	74	
244	ALEUTIANS EAST BOROUGH SD	(628)	(7,853)	-	(11,822)	(890)	(21,194)	4,352	(50)	4,302	
246	DELTA/GREELY SD	(861)	(10,763)	-	(16,203)	(746)	(28,574)	5,965	(35)	5,930	
247	LAKE AND PENINSULA BOROUGH	(388)	(4,847)	-	(7,297)	(245)	(12,777)	2,686	71	2,757	
248	CITY AND BOROUGH OF YAKUTAT	(361)	(4,508)	-	(6,786)	(1,445)	(13,100)	2,498	(125)	2,373	

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	-	-	-	-	(2,314)	(2,314)	-	(323)	(323)
251	KLAWOCK CITY SD	(377)	(4,710)	-	(7,090)	(183)	(12,360)	2,610	63	2,673
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(1,860)	(23,246)	-	(34,994)	(763)	(60,864)	12,883	308	13,191
257	PELICAN CITY SD	-	-	-	-	(225)	(225)	-	(22)	(22)
258	DENALI BOROUGH	(478)	(5,980)	-	(9,003)	(158)	(15,620)	3,314	55	3,369
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(8,087)	(101,085)	-	(152,169)	(864)	(262,205)	56,019	2,009	58,028
263	INTERIOR RHA	(923)	(11,542)	-	(17,375)	(499)	(30,339)	6,396	296	6,692
264	YAKUTAT SD	(172)	(2,151)	-	(3,238)	(151)	(5,711)	1,192	48	1,240
265	KAKE CITY SD	(343)	(4,287)	-	(6,454)	(176)	(11,260)	2,376	51	2,427
267	ALEUTIAN HOUSING AUTHORITY	(443)	(5,538)	-	(8,337)	(1,910)	(16,228)	3,069	(319)	2,750
270	BERING STRAITS RHA	(640)	(8,002)	-	(12,046)	(1,783)	(22,470)	4,434	(294)	4,140
271	CITY OF EGEGIK	(107)	(1,334)	-	(2,008)	(71)	(3,519)	739	69	808
275	ILISAGVIK COLLEGE	(3,973)	(49,659)	-	(74,755)	(9,021)	(137,408)	27,520	(1,436)	26,084
276	NORTH PACIFIC RIM HA	(561)	(7,009)	-	(10,551)	(184)	(18,305)	3,884	128	4,013
278	SAXMAN SEAPORT	(53)	(667)	-	(1,003)	(540)	(2,264)	369	(11)	358
279	TLINGIT-HAIDA RHA	(2,102)	(26,273)	-	(39,551)	(4,392)	(72,319)	14,560	(149)	14,411
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(394)	(4,927)	-	(7,418)	(405)	(13,144)	2,731	(43)	2,688
282	CITY OF DELTA JUNCTION	(134)	(1,676)	-	(2,522)	(1,273)	(5,605)	929	(249)	680
283	CITY OF ANDERSON	-	-	-	-	(232)	(232)	-	(35)	(35)
284	INTER-ISLAND FERRY AUTHORITY	(626)	(7,826)	-	(11,781)	(1,206)	(21,439)	4,337	(105)	4,232
286	CITY OF SELDOVIA	(101)	(1,266)	-	(1,906)	(190)	(3,462)	702	1	703
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(179)	(2,233)	-	(3,362)	(2,463)	(8,237)	1,238	(299)	938
290	CITY OF UPPER KALSKAG	-	-	-	-	(106)	(106)	-	(16)	(16)
291	CITY OF SHAKTOOLIK	(49)	(619)	-	(931)	(183)	(1,783)	343	13	356
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(1,067)	(13,343)	-	(20,085)	(584)	(35,080)	7,394	507	7,901
296	MUNICIPALITY OF SKAGWAY	(2,935)	(36,683)	-	(55,221)	(211)	(95,050)	20,329	272	20,601
297	CITY OF NULATO	-	-	-	-	(1,334)	(1,334)	-	(213)	(213)
298	CITY OF ANIAK	(247)	(3,082)	-	(4,639)	(46)	(8,014)	1,708	139	1,847
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(427)	(5,340)	-	(8,038)	(17,928)	(31,733)	2,959	(2,112)	847
Total		(1,276,240)	(15,952,173)	-	(24,013,800)	(647,627)	(41,889,839)	8,840,342	0	8,840,342

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	(3,241,922)	(3,247,357)	(3,364,982)	(3,736,202)	(461,717)	(1,109,815)
102	SOUTHWEST REGION SD	(8,681)	(8,696)	(9,022)	(10,050)	(1,074)	(2,651)
103	ANNETTE ISLAND SD	(7,762)	(7,776)	(8,079)	(9,036)	(756)	(2,108)
104	BERING STRAIT SD	(24,399)	(24,439)	(25,324)	(28,116)	(3,689)	(8,261)
105	CHATHAM SD	(2,107)	(2,110)	(2,187)	(2,430)	(329)	(781)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(36,016)	(36,079)	(37,445)	(41,755)	(4,210)	(12,241)
108	JUNEAU BOROUGH SD	(44,296)	(44,372)	(46,020)	(51,222)	(5,870)	(15,324)
109	MATANUSKA-SUSITNA BOROUGH	(87,628)	(87,782)	(91,130)	(101,695)	(9,282)	(27,718)
110	MATANUSKA-SUSITNA BOROUGH SD	(113,115)	(113,308)	(117,496)	(130,714)	(15,616)	(36,971)
111	ANCHORAGE SD	(303,324)	(303,835)	(314,893)	(349,793)	(45,537)	(106,173)
112	COPPER RIVER SD	(4,475)	(4,483)	(4,651)	(5,181)	(547)	(1,549)
113	UNIVERSITY OF ALASKA	(247,392)	(247,852)	(257,798)	(289,187)	(19,770)	(78,444)
115	CITY OF KENAI	(25,377)	(25,420)	(26,350)	(29,287)	(3,634)	(8,982)
116	FAIRBANKS NORTH STAR BOROUGH	(80,131)	(80,268)	(83,223)	(92,549)	(11,194)	(29,413)
117	FAIRBANKS NORTH STAR BOROUGH SD	(112,883)	(113,074)	(117,212)	(130,271)	(16,081)	(41,306)
118	DENALI BOROUGH SD	(6,499)	(6,510)	(6,748)	(7,502)	(886)	(2,119)
120	CITY AND BOROUGH OF SITKA	(32,454)	(32,507)	(33,650)	(37,257)	(5,566)	(11,603)
121	CHUGACH SD	(2,065)	(2,068)	(2,140)	(2,367)	(326)	(765)
122	KETCHIKAN GATEWAY BOROUGH	(16,075)	(16,102)	(16,686)	(18,532)	(2,136)	(5,366)
123	CITY OF SOLDOTNA	(13,961)	(13,983)	(14,478)	(16,038)	(2,212)	(4,926)
124	IDITAROD AREA SD	(3,436)	(3,442)	(3,570)	(3,974)	(606)	(1,573)
125	KUSPUK SD	(5,307)	(5,317)	(5,523)	(6,173)	(642)	(1,234)
126	CITY AND BOROUGH OF JUNEAU	(108,425)	(108,610)	(112,614)	(125,250)	(15,250)	(38,267)
128	CITY OF KODIAK	(27,098)	(27,145)	(28,158)	(31,355)	(3,533)	(9,134)
129	CITY OF FAIRBANKS	(25,510)	(25,557)	(26,567)	(29,752)	(1,866)	(6,838)
131	CITY OF WASILLA	(28,378)	(28,428)	(29,504)	(32,899)	(3,243)	(9,495)
133	SITKA BOROUGH SD	(9,959)	(9,975)	(10,323)	(11,421)	(1,676)	(3,647)
134	CITY OF PALMER	(14,208)	(14,232)	(14,746)	(16,368)	(2,422)	(5,516)
135	CITY AND BOROUGH OF WRANGELL	(8,042)	(8,056)	(8,352)	(9,286)	(990)	(3,548)
136	CITY OF BETHEL	(25,578)	(25,622)	(26,580)	(29,603)	(3,092)	(9,047)
137	VALDEZ CITY SD	(8,518)	(8,533)	(8,851)	(9,854)	(1,165)	(2,866)
138	HOONAH CITY SD	(1,434)	(1,436)	(1,482)	(1,629)	(222)	(430)
139	CITY OF NOME	(13,640)	(13,663)	(14,164)	(15,745)	(1,840)	(4,673)
140	CITY OF KOTZEBUE	(19,158)	(19,191)	(19,901)	(22,140)	(2,633)	(6,647)
141	GALENA CITY SD	(14,416)	(14,440)	(14,958)	(16,593)	(2,245)	(4,992)
143	CITY OF PETERSBURG	(17,023)	(17,052)	(17,687)	(19,690)	(2,022)	(5,527)
144	BRISTOL BAY BOROUGH	(10,146)	(10,164)	(10,559)	(11,805)	(945)	(3,136)
145	NORTH SLOPE BOROUGH	(247,749)	(248,159)	(257,040)	(285,068)	(39,516)	(92,711)
146	WRANGELL PUBLIC SD	(2,342)	(2,345)	(2,426)	(2,680)	(483)	(1,494)
148	CITY OF CORDOVA	(11,645)	(11,664)	(12,077)	(13,382)	(1,982)	(3,669)
149	NOME CITY SD	(5,199)	(5,208)	(5,389)	(5,960)	(793)	(1,662)
151	CITY OF KING COVE	(2,600)	(2,604)	(2,695)	(2,981)	(471)	(1,025)
152	ALASKA HOUSING FINANCE CORPORATION	(49,222)	(49,308)	(51,169)	(57,044)	(5,916)	(15,633)
153	LOWER YUKON SD	(26,188)	(26,235)	(27,262)	(30,501)	(2,339)	(7,380)
154	NORTHWEST ARCTIC BOROUGH SD	(26,157)	(26,199)	(27,114)	(30,001)	(4,699)	(9,701)
155	SOUTHEAST ISLAND SD	(3,222)	(3,227)	(3,336)	(3,681)	(656)	(1,701)
156	PRIBILOF SD	(731)	(732)	(760)	(848)	(87)	(240)
157	LOWER KUSKOKWIM SD	(51,528)	(51,614)	(53,487)	(59,398)	(7,648)	(19,497)
158	KODIAK ISLAND BOROUGH SD	(26,420)	(26,463)	(27,411)	(30,402)	(4,256)	(9,546)
159	YUKON FLATS SD	(2,909)	(2,913)	(3,010)	(3,314)	(609)	(1,258)
160	YUKON / KOYUKUK SD	(8,853)	(8,868)	(9,191)	(10,212)	(1,346)	(3,063)
161	NORTH SLOPE BOROUGH SD	(41,159)	(41,226)	(42,681)	(47,273)	(7,418)	(17,141)
162	ALEUTIAN REGION SD	(60)	(60)	(60)	(60)	(6)	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(14,064)	(14,093)	(14,720)	(16,699)	(303)	(5,568)
164	LAKE AND PENINSULA BOROUGH SD	(5,657)	(5,666)	(5,860)	(6,472)	(1,147)	(2,290)
165	SITKA COMMUNITY HOSPITAL	(11,301)	(11,301)	(11,301)	(11,301)	(11,403)	(11,703)
166	TANANA SD	(458)	(458)	(471)	(511)	(131)	(334)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(6,960)	(6,973)	(7,243)	(8,098)	(613)	(1,591)
168	HYDABURG CITY SD	(1,877)	(1,881)	(1,962)	(2,217)	(19)	(438)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	(3)	(3)	(3)	(3)	(3)	(8)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(4,235)	(4,242)	(4,405)	(4,919)	(402)	(1,537)
171	CITY OF BARROW	(3,932)	(3,938)	(4,071)	(4,491)	(811)	(1,757)
172	CITY OF SAINT PAUL	(6,402)	(6,413)	(6,659)	(7,435)	(366)	(1,667)
173	MUNICIPALITY OF ANCHORAGE	(567,478)	(568,467)	(589,872)	(657,427)	(70,195)	(190,038)
174	KODIAK ISLAND BOROUGH	(9,293)	(9,308)	(9,649)	(10,722)	(1,450)	(3,533)
175	NOME JOINT UTILITY SYSTEM	(1,197)	(1,199)	(1,251)	(1,415)	(69)	(381)
176	CITY OF SAND POINT	(5,171)	(5,179)	(5,369)	(5,966)	(658)	(1,848)
177	KETCHIKAN GATEWAY BOROUGH SD	(27,750)	(27,798)	(28,835)	(32,106)	(3,578)	(8,938)
178	CITY OF DILLINGHAM	(11,259)	(11,277)	(11,667)	(12,897)	(2,079)	(4,353)
179	CITY OF UNALASKA	(44,603)	(44,678)	(46,322)	(51,507)	(6,155)	(15,947)
180	KENAI PENINSULA BOROUGH	(64,399)	(64,509)	(66,889)	(74,399)	(8,610)	(20,835)
181	CITY OF KETCHIKAN	(29,114)	(29,165)	(30,267)	(33,743)	(3,165)	(9,031)
182	CITY OF SEWARD	(15,649)	(15,676)	(16,262)	(18,110)	(1,973)	(5,139)
183	CITY OF FORT YUKON	(2,603)	(2,607)	(2,710)	(3,033)	(369)	(897)
184	BRISTOL BAY BOROUGH SD	(1,954)	(1,958)	(2,038)	(2,290)	(136)	(596)
185	CORDOVA CITY SD	(3,325)	(3,330)	(3,454)	(3,845)	(462)	(1,377)
186	CITY OF CRAIG	(6,029)	(6,039)	(6,250)	(6,916)	(1,006)	(2,248)
187	PETERSBURG MEDICAL CENTER	(30,813)	(30,868)	(32,068)	(35,854)	(2,833)	(8,202)
189	HAINES BOROUGH	(8,915)	(8,930)	(9,244)	(10,235)	(1,732)	(3,911)
190	KENAI PENINSULA BOROUGH SD	(60,096)	(60,195)	(62,339)	(69,106)	(9,904)	(21,426)
191	CITY OF NORTH POLE	(9,875)	(9,891)	(10,253)	(11,393)	(1,406)	(3,609)
192	CITY OF GALENA	(2,812)	(2,817)	(2,922)	(3,257)	(388)	(916)
193	CITY OF NENANA	(833)	(835)	(874)	(998)	84	(97)
195	YUPIIT SD	(5,064)	(5,074)	(5,274)	(5,907)	(564)	(1,550)
196	NENANA CITY SD	(6,259)	(6,270)	(6,497)	(7,213)	(972)	(2,385)
198	CITY OF SAXMAN	(584)	(585)	(606)	(673)	(29)	(108)
199	CITY OF HOONAH	(4,729)	(4,737)	(4,901)	(5,420)	(940)	(1,774)
200	CITY OF PELICAN	(363)	(363)	(376)	(418)	(76)	(118)
202	CITY OF WHITTIER	(5,018)	(5,027)	(5,222)	(5,840)	(500)	(1,712)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(6,262)	(6,270)	(6,458)	(7,050)	(1,746)	(3,315)
204	CRAIG CITY SD	(3,871)	(3,878)	(4,015)	(4,448)	(668)	(1,418)
205	DILLINGHAM CITY SD	(5,481)	(5,491)	(5,702)	(6,371)	(314)	(999)
206	CITY OF THORNE BAY	(1,609)	(1,611)	(1,665)	(1,833)	(380)	(785)
208	CITY OF AKUTAN	(3,080)	(3,085)	(3,199)	(3,558)	(809)	(1,257)
209	UNALASKA CITY SD	(3,244)	(3,250)	(3,371)	(3,752)	(457)	(1,195)
211	KASHUNAMIUT SD	(4,750)	(4,758)	(4,934)	(5,491)	(490)	(1,110)
215	CITY OF HOMER	(21,889)	(21,927)	(22,751)	(25,349)	(2,508)	(6,459)
218	SPECIAL EDUCATION SERVICE AGENCY	(795)	(796)	(819)	(892)	(249)	(382)
219	BARTLETT REGIONAL HOSPITAL	(139,392)	(139,634)	(144,885)	(161,456)	(17,624)	(44,611)
220	NORTHWEST ARCTIC BOROUGH	(8,635)	(8,649)	(8,957)	(9,927)	(1,152)	(2,191)
221	SAINT MARY'S SD	(3,826)	(3,833)	(3,987)	(4,471)	(216)	(1,038)
223	BRISTOL BAY RHA	(3,704)	(3,710)	(3,834)	(4,225)	(761)	(1,298)
224	COPPER RIVER BASIN RHA	(1,860)	(1,863)	(1,926)	(2,126)	(345)	(643)
225	SKAGWAY CITY SD	(1,105)	(1,107)	(1,153)	(1,296)	(34)	(240)
227	CITY OF KLAWOCK	(2,461)	(2,465)	(2,550)	(2,817)	(456)	(1,036)
228	PETERSBURG CITY SD	(3,818)	(3,824)	(3,961)	(4,392)	(621)	(1,475)
230	ALEUTIANS EAST BOROUGH	(2,081)	(2,085)	(2,162)	(2,404)	(311)	(754)
235	CITY OF HUSLIA	(306)	(306)	(316)	(346)	(81)	(189)
237	CITY OF KALTAG	(105)	(105)	(109)	(121)	(7)	(28)
240	HAINES BOROUGH SD	(2,166)	(2,169)	(2,239)	(2,460)	(456)	(943)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	(290)	(291)	(296)	(314)	(88)	(147)
244	ALEUTIANS EAST BOROUGH SD	(3,303)	(3,308)	(3,428)	(3,804)	(371)	(1,109)
246	DELTA/GREELY SD	(4,493)	(4,500)	(4,664)	(5,180)	(599)	(1,349)
247	LAKE AND PENINSULA BOROUGH	(1,937)	(1,940)	(2,014)	(2,246)	(166)	(604)
248	CITY AND BOROUGH OF YAKUTAT	(1,992)	(1,996)	(2,064)	(2,280)	(491)	(871)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
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	(323)	(323)	(323)	(323)	(381)	(233)
251	KLAWOCK CITY SD	(1,888)	(1,891)	(1,963)	(2,189)	(190)	(545)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(9,320)	(9,336)	(9,690)	(10,805)	(1,131)	(3,096)
257	PELICAN CITY SD	(22)	(22)	(22)	(22)	(19)	(30)
258	DENALI BOROUGH	(2,422)	(2,426)	(2,517)	(2,804)	(274)	(844)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(39,858)	(39,929)	(41,465)	(46,313)	(3,765)	(11,515)
263	INTERIOR RHA	(4,484)	(4,492)	(4,668)	(5,221)	(396)	(956)
264	YAKUTAT SD	(843)	(845)	(877)	(980)	(90)	(244)
265	KAKE CITY SD	(1,725)	(1,728)	(1,793)	(1,998)	(221)	(552)
267	ALEUTIAN HOUSING AUTHORITY	(2,613)	(2,617)	(2,701)	(2,966)	(604)	(1,139)
270	BERING STRAITS RHA	(3,608)	(3,614)	(3,735)	(4,119)	(577)	(1,331)
271	CITY OF EGEGIK	(483)	(484)	(505)	(569)	(18)	(203)
275	ILISAGVIK COLLEGE	(22,004)	(22,039)	(22,794)	(25,175)	(4,233)	(8,613)
276	NORTH PACIFIC RIM HA	(2,775)	(2,780)	(2,886)	(3,222)	(266)	(936)
278	SAXMAN SEAPORT	(288)	(288)	(298)	(330)	(77)	(201)
279	TLINGIT-HAIDA RHA	(11,031)	(11,050)	(11,449)	(12,709)	(1,451)	(4,284)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(2,083)	(2,087)	(2,162)	(2,398)	(335)	(746)
282	CITY OF DELTA JUNCTION	(943)	(944)	(970)	(1,050)	(280)	(333)
283	CITY OF ANDERSON	(35)	(35)	(35)	(35)	(32)	(49)
284	INTER-ISLAND FERRY AUTHORITY	(3,347)	(3,352)	(3,471)	(3,847)	(561)	(1,402)
286	CITY OF SELDOVIA	(523)	(524)	(543)	(604)	(99)	(180)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(1,224)	(1,226)	(1,259)	(1,367)	(445)	(1,057)
290	CITY OF UPPER KALSKAG	(16)	(16)	(16)	(16)	(17)	(19)
291	CITY OF SHAKTOOLIK	(243)	(244)	(253)	(283)	(21)	(17)
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(5,019)	(5,028)	(5,231)	(5,871)	(222)	(1,262)
296	MUNICIPALITY OF SKAGWAY	(14,921)	(14,947)	(15,504)	(17,264)	(2,018)	(5,024)
297	CITY OF NULATO	(213)	(213)	(213)	(213)	(223)	(213)
298	CITY OF ANIAK	(1,138)	(1,140)	(1,187)	(1,334)	(88)	(267)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(4,323)	(4,327)	(4,408)	(4,664)	(3,058)	(4,581)
Total		(6,607,058)	(6,618,258)	(6,860,658)	(7,625,658)	(919,908)	(2,271,990)

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

Employer Number	Employer Name	FY2021	FY2020	FY2019		FY2018	FY2017	FY2016	
				Local Contributions	RDS Subsidy*				Total
101	STATE OF ALASKA	9,005,974	8,649,725	5,730,873	4,395	5,735,268	5,699,436	6,096,975	8,399,134
102	SOUTHWEST REGION SD	24,954	22,381	14,237	11	14,247	16,055	15,116	19,214
103	ANNETTE ISLAND SD	23,206	19,721	11,909	9	11,918	12,659	12,406	14,473
104	BERING STRAIT SD	67,741	64,858	42,568	33	42,601	42,200	49,895	64,905
105	CHATHAM SD	5,883	5,696	4,031	3	4,034	4,141	4,076	4,932
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	104,575	98,229	64,919	50	64,969	59,063	58,588	72,971
108	JUNEAU BOROUGH SD	126,191	122,879	78,297	60	78,357	77,422	80,143	101,314
109	MATANUSKA-SUSITNA BOROUGH	256,324	240,765	145,616	112	145,728	135,734	141,391	182,797
110	MATANUSKA-SUSITNA BOROUGH SD	320,668	295,057	196,550	151	196,700	196,328	214,604	269,262
111	ANCHORAGE SD	846,684	824,503	540,846	415	541,260	554,292	602,178	764,100
112	COPPER RIVER SD	12,864	11,966	8,294	6	8,300	7,681	7,215	9,266
113	UNIVERSITY OF ALASKA	761,530	671,361	441,832	339	442,171	366,808	318,987	318,581
115	CITY OF KENAI	71,241	68,781	46,446	36	46,482	44,678	47,699	61,305
116	FAIRBANKS NORTH STAR BOROUGH	226,251	219,082	152,955	117	153,073	143,574	142,067	180,244
117	FAIRBANKS NORTH STAR BOROUGH SD	316,817	313,622	210,389	161	210,550	201,745	207,419	268,382
118	DENALI BOROUGH SD	18,277	16,425	11,486	9	11,495	11,945	11,575	15,472
120	CITY AND BOROUGH OF SITKA	87,498	80,564	61,925	47	61,972	63,777	67,026	89,696
121	CHUGACH SD	5,508	5,894	3,651	3	3,653	3,650	4,173	6,406
122	KETCHIKAN GATEWAY BOROUGH	44,771	42,502	28,045	22	28,067	26,641	28,724	41,751
123	CITY OF SOLDOTNA	37,854	36,706	25,274	19	25,293	25,847	27,884	39,397
124	IDITAROD AREA SD	9,811	10,163	8,074	6	8,080	5,886	7,242	6,404
125	KUSPUK SD	15,779	10,699	8,364	6	8,371	9,419	9,736	9,814
126	CITY AND BOROUGH OF JUNEAU	306,545	306,361	191,190	147	191,336	191,050	207,973	260,601
128	CITY OF KODIAK	77,559	72,382	48,298	37	48,335	47,546	47,924	59,577
129	CITY OF FAIRBANKS	77,291	63,885	40,478	31	40,509	35,479	33,064	42,861
131	CITY OF WASILLA	82,359	76,512	50,736	39	50,775	47,095	44,992	57,483
133	SITKA BOROUGH SD	26,641	26,482	18,422	14	18,436	18,902	20,640	29,315
134	CITY OF PALMER	39,349	39,447	27,933	21	27,954	26,523	30,401	35,245
135	CITY AND BOROUGH OF WRANGELL	22,662	27,262	16,108	12	16,120	12,409	12,620	18,538
136	CITY OF BETHEL	73,337	72,444	46,274	35	46,310	40,507	42,823	56,678
137	VALDEZ CITY SD	24,332	22,003	15,648	12	15,660	13,453	16,002	19,267
138	HOONAH CITY SD	3,562	3,629	2,075	2	2,077	2,029	3,032	6,132
139	CITY OF NOME	38,354	37,891	23,439	18	23,457	24,963	24,779	33,489
140	CITY OF KOTZEBUE	54,330	54,151	33,206	25	33,232	32,896	36,673	46,151
141	GALENA CITY SD	39,663	37,530	25,996	20	26,016	27,211	28,655	38,069
143	CITY OF PETERSBURG	48,597	46,571	28,415	22	28,437	29,123	28,611	39,640
144	BRISTOL BAY BOROUGH	30,242	28,506	16,417	13	16,430	14,915	15,556	19,329
145	NORTH SLOPE BOROUGH	679,974	708,768	449,193	344	449,537	482,016	503,342	661,013
146	WRANGELL PUBLIC SD	6,167	10,074	5,907	5	5,911	4,867	5,128	6,205
148	CITY OF CORDOVA	31,661	28,603	19,389	15	19,403	22,317	26,381	34,074
149	NOME CITY SD	13,867	14,209	7,916	6	7,922	8,888	11,068	17,377
151	CITY OF KING COVE	6,948	7,266	4,980	4	4,984	5,826	5,503	7,248
152	ALASKA HOUSING FINANCE CORPORATION	142,530	132,807	82,088	63	82,151	82,879	86,341	107,224
153	LOWER YUKON SD	78,582	67,250	42,028	32	42,060	38,533	38,904	47,168
154	NORTHWEST ARCTIC BOROUGH SD	70,045	70,747	48,208	37	48,245	50,433	58,962	77,591
155	SOUTHEAST ISLAND SD	8,364	10,376	7,937	6	7,943	6,974	6,569	8,707
156	PRIBILOF SD	2,127	2,115	1,210	1	1,211	879	1,426	1,731
157	LOWER KUSKOKWIM SD	143,408	146,154	97,148	75	97,222	97,649	95,737	125,015
158	KODIAK ISLAND BOROUGH SD	72,553	74,589	46,595	36	46,631	46,865	56,896	73,755
159	YUKON FLATS SD	7,391	8,217	5,943	5	5,948	7,152	6,562	9,261
160	YUKON / KOYUKUK SD	24,759	22,849	16,303	13	16,315	16,534	17,290	21,365
161	NORTH SLOPE BOROUGH SD	111,403	116,861	84,761	65	84,826	84,502	86,362	106,773
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	951
163	CORDOVA COMMUNITY MEDICAL CENTER	48,013	95,472	-	-	-	10,946	36,590	31,316
164	LAKE AND PENINSULA BOROUGH SD	14,833	17,113	10,243	8	10,251	11,586	14,533	18,537
165	SITKA COMMUNITY HOSPITAL	-	8,263	70,039	54	70,093	85,612	95,684	124,291
166	TANANA SD	977	1,499	1,550	1	1,551	1,396	857	1,615
167	SOUTHEAST REGIONAL RESOURCE CENTER	20,720	15,318	10,336	8	10,344	9,621	10,678	14,036
168	HYDABURG CITY SD	6,185	6,499	1,795	1	1,796	2,112	2,270	2,333

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

Employer Number	Employer Name	FY2021	FY2020	FY2019		FY2018	FY2017	FY2016
				ial Contributions	RDS Subsidy*			
169	CITY OF TANANA	-	-	53	0	53	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	12,479	12,153	8,089	6	8,096	6,196	7,493
171	CITY OF BARROW	10,179	11,329	8,297	6	8,303	10,713	11,002
172	CITY OF SAINT PAUL	18,828	16,334	9,537	7	9,544	7,487	14,016
173	MUNICIPALITY OF ANCHORAGE	1,638,919	1,540,287	998,624	766	999,390	985,898	1,195,396
174	KODIAK ISLAND BOROUGH	26,048	25,744	17,951	14	17,965	19,210	17,660
175	NOME JOINT UTILITY SYSTEM	3,962	3,726	2,016	2	2,017	1,630	569
176	CITY OF SAND POINT	14,492	14,556	9,338	7	9,345	8,318	12,861
177	KETCHIKAN GATEWAY BOROUGH SD	79,369	73,490	47,157	36	47,193	48,824	63,254
178	CITY OF DILLINGHAM	29,840	30,743	21,495	16	21,511	22,136	33,941
179	CITY OF UNALASKA	125,807	123,966	81,299	62	81,361	77,079	105,899
180	KENAI PENINSULA BOROUGH	182,205	167,294	111,028	85	111,113	110,961	155,008
181	CITY OF KETCHIKAN	84,329	80,378	46,347	36	46,382	47,887	65,123
182	CITY OF SEWARD	44,834	42,536	26,697	20	26,717	26,323	35,792
183	CITY OF FORT YUKON	7,838	4,642	6,402	5	6,407	4,205	2,450
184	BRISTOL BAY BOROUGH SD	6,117	5,288	3,400	3	3,402	3,064	2,056
185	CORDOVA CITY SD	9,477	10,353	6,642	5	6,647	5,526	7,139
186	CITY OF CRAIG	16,161	16,597	11,070	8	11,079	11,612	17,649
187	PETERSBURG MEDICAL CENTER	91,844	79,377	45,695	35	45,730	47,319	61,061
189	HAINES BOROUGH	24,041	26,575	18,685	14	18,699	18,876	23,436
190	KENAI PENINSULA BOROUGH SD	164,170	157,244	110,926	85	111,011	112,666	163,086
191	CITY OF NORTH POLE	27,657	26,149	19,178	15	19,193	17,284	22,987
192	CITY OF GALENA	8,107	7,398	4,895	4	4,899	4,895	6,132
193	CITY OF NENANA	3,005	3,282	103	0	103	1,053	353
195	YUPIIT SD	15,344	14,231	8,115	6	8,121	7,944	8,796
196	NENANA CITY SD	17,388	18,406	11,392	9	11,400	12,830	15,470
198	CITY OF SAXMAN	1,626	1,628	461	0	462	572	2,105
199	CITY OF HOONAH	12,579	12,773	8,665	7	8,672	10,435	14,111
200	CITY OF PELICAN	1,000	1,015	547	0	547	728	1,103
202	CITY OF WHITTIER	14,993	15,629	8,181	6	8,187	7,656	9,476
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	14,373	18,440	15,189	12	15,201	15,337	25,312
204	CRAIG CITY SD	10,511	10,613	7,016	5	7,021	7,550	10,901
205	DILLINGHAM CITY SD	16,210	13,330	5,710	4	5,715	8,641	12,956
206	CITY OF THORNE BAY	4,075	5,202	3,435	3	3,437	3,666	5,370
208	CITY OF AKUTAN	8,710	9,193	5,936	5	5,941	5,700	8,040
209	UNALASKA CITY SD	9,250	8,752	6,365	5	6,370	5,375	6,966
211	KASHUNAMIUT SD	13,500	11,603	6,061	5	6,066	7,634	12,996
215	CITY OF HOMER	63,041	56,901	34,633	27	34,659	36,137	50,638
218	SPECIAL EDUCATION SERVICE AGENCY	1,770	2,088	1,797	1	1,798	1,875	3,654
219	BARTLETT REGIONAL HOSPITAL	402,017	372,501	234,737	180	234,917	246,756	304,823
220	NORTHWEST ARCTIC BOROUGH	23,545	15,960	14,502	11	14,513	16,449	23,375
221	SAINT MARY'S SD	11,764	11,006	5,488	4	5,492	3,776	6,951
223	BRISTOL BAY RHA	9,488	8,748	6,860	5	6,865	7,019	12,946
224	COPPER RIVER BASIN RHA	4,854	4,829	3,192	2	3,195	3,429	6,347
225	SKAGWAY CITY SD	3,483	2,808	1,455	1	1,457	1,630	1,412
227	CITY OF KLAUWOCK	6,482	6,963	5,109	4	5,113	4,277	7,463
228	PETERSBURG CITY SD	10,449	10,768	7,283	6	7,289	7,606	9,895
230	ALEUTIANS EAST BOROUGH	5,891	5,699	3,889	3	3,892	3,852	4,715
235	CITY OF HUSLIA	726	1,140	743	1	743	1,348	870
237	CITY OF KALTAG	289	224	172	0	172	202	258
240	HAINES BOROUGH SD	5,361	6,094	4,471	3	4,474	4,358	7,876
242	CITY OF ELIM	-	-	-	-	-	-	-
243	CITY OF ATKA	438	774	604	0	605	523	2,297
244	ALEUTIANS EAST BOROUGH SD	9,137	9,207	5,555	4	5,560	4,979	9,092
246	DELTA/GREELY SD	12,522	11,533	7,074	5	7,080	7,580	12,294
247	LAKE AND PENINSULA BOROUGH	5,640	5,367	3,184	2	3,187	2,432	4,319
248	CITY AND BOROUGH OF YAKUTAT	5,245	5,875	4,060	3	4,064	4,132	6,244

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

Employer Number	Employer Name	FY2021	FY2020	FY2019		FY2018	FY2017	FY2016	
				Contributions	RDS Subsidy*				Total
249	CITY OF UNALAKLEET	-	314	815	1	815	3,826	3,633	3,744
251	KLAWOCK CITY SD	5,479	5,135	2,829	2	2,831	2,722	3,134	4,475
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	27,046	24,412	16,875	13	16,888	16,146	15,376	18,511
257	PELICAN CITY SD	-	5	177	0	177	-	129	228
258	DENALI BOROUGH	6,958	6,643	4,459	3	4,463	3,799	3,707	5,171
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	117,606	106,511	62,136	48	62,184	57,608	62,408	83,222
263	INTERIOR RHA	13,428	9,357	6,536	5	6,541	6,774	6,834	8,530
264	YAKUTAT SD	2,502	2,436	1,199	1	1,200	1,303	1,577	1,829
265	KAKE CITY SD	4,988	4,447	3,030	2	3,032	2,786	3,155	3,710
267	ALEUTIAN HOUSING AUTHORITY	6,443	7,100	5,468	4	5,472	5,901	6,656	9,384
270	BERING STRAITS RHA	9,310	9,441	6,673	5	6,678	7,030	6,562	11,813
271	CITY OF EGEKIK	1,552	1,588	1,038	1	1,039	1,041	131	-
275	ILISAGVIK COLLEGE	57,775	57,585	43,615	33	43,649	47,229	48,718	65,400
276	NORTH PACIFIC RIM HA	8,155	8,039	4,789	4	4,792	4,012	4,064	5,539
278	SAXMAN SEAPORT	776	1,366	759	1	760	562	926	742
279	TLINGIT-HAIDA RHA	30,567	34,409	19,731	15	19,747	19,287	18,975	28,807
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	5,733	5,786	3,696	3	3,699	3,675	4,477	5,749
282	CITY OF DELTA JUNCTION	1,949	1,885	1,652	1	1,653	2,321	3,111	5,269
283	CITY OF ANDERSON	-	228	140	0	140	189	297	455
284	INTER-ISLAND FERRY AUTHORITY	9,105	10,417	6,456	5	6,461	6,404	6,953	9,093
286	CITY OF SELDOVIA	1,473	1,348	951	1	952	963	1,353	1,300
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,598	5,713	4,057	3	4,060	3,975	3,892	4,823
290	CITY OF UPPER KALSKAG	-	-	105	0	105	114	129	144
291	CITY OF SHAKTOOLIK	720	219	305	0	305	331	378	535
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	15,523	13,527	7,237	6	7,243	4,605	5,980	8,593
296	MUNICIPALITY OF SKAGWAY	42,678	40,069	26,379	20	26,400	25,903	27,792	33,521
297	CITY OF NULATO	-	-	1,147	1	1,147	1,385	1,869	2,285
298	CITY OF ANIAK	3,585	2,689	1,714	1	1,715	1,793	1,676	1,340
299	ALASKA GASLINE DEVELOPMENT CORPORATION	6,213	15,262	19,751	15	19,766	23,600	26,504	23,590
Total		18,559,299	17,846,352	11,735,306	9,000	11,744,306	11,657,549	12,280,051	16,184,162

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

	FY2015	FY2014	FY2013	FY2012
Total Plan Contributions	14,552,000	3,708,000	3,195,000	2,850,000