



State of Alaska

Teachers' Retirement System Defined Contribution Retirement Plan Occupational Death & Disability

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

October 2021



October 26, 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 – TRS DCR Occupational Death & Disability

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

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

This report covers the occupational death & disability portion of TRS DCR. A separate GASB 75 report will be issued for the retiree medical portion of TRS 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 TRS 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 TRS DCR. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without prior review by Buck.

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

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

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2020 actuarial valuation of TRS 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 TRS 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 TRS 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 16, 2021.

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

Use of Models

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

COVID-19

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

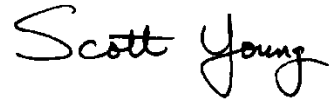
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries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

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

Respectfully submitted,



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



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Contents

Section 1 – GASB 75 Information	1
Section 2 – Actuarial Assumptions and Methods	5
Section 3 – Summary of Plan Provisions	13
Appendix	15
Schedule A - Employers' Allocation of Net OPEB Liability as of June 30, 2020	
Schedule B - Employers' Allocation of Net OPEB Liability as of June 30, 2021	
Schedule C - Employers' Allocation of OPEB Amounts as of June 30, 2021	
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2021	
Schedule E - Contribution History	

Section 1: GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2021	June 30, 2020
Reporting Date	June 30, 2022	June 30, 2021
Service cost	\$ 312,000	\$ 284,000
Interest cost	60,000	43,000
Expected return on assets	(368,000)	(330,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(37,143)	(10,110)
Current period effect of changes in assumptions	0	0
Current period difference between projected and actual investment earnings	(220,600)	28,000
Member contributions	0	0
Administrative expenses	9,000	0
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	37,600	9,600
Current period recognition of prior years' deferred inflows of resources	(99,098)	(88,988)
Other Additions Less Other Deductions	<u>0</u>	<u>0</u>
Total	\$ (306,241)	\$ (64,498)

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:

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

Actuarial Assumptions

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

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

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net OPEB Liability

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

Allocation of Deferred Outflows/Inflows of Resources

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

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

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2021
June 30, 2017	Liability Gain	10.6 years	\$ (7,925)
June 30, 2018	Asset Gain	5 years	\$ (1,600)
June 30, 2018	Liability Gain	10.2 years	\$ (150,745)
June 30, 2019	Assumption Change	9.1 years	\$ (3,352)
June 30, 2019	Asset Loss	5 years	\$ 19,200
June 30, 2019	Liability Gain	9.1 years	\$ (183,670)
June 30, 2020	Asset Loss	5 years	\$ 84,000
June 30, 2020	Liability Gain	9.1 years	\$ (71,780)
June 30, 2021	Asset Gain	5 years	\$ (882,400)
June 30, 2021	Liability Gain	9.1 years	\$ (300,857)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

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

Allocation Methodology

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

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

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

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

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 334	\$ 312	\$ 291
Interest	53	60	67
Benefit payments	(24)	(24)	(24)
Net change to inflows/outflows	<u>(361)</u>	<u>(338)</u>	<u>(319)</u>
Net change in total OPEB liability	\$ 2	\$ 10	\$ 15
Total OPEB liability-beginning	\$ 511	\$ 518	\$ 520
Total OPEB liability-ending (a)	\$ 513	\$ 528	\$ 535
Plan fiduciary net position-ending (b)	\$ 6,623	\$ 6,623	\$ 6,623
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (6,110)	\$ (6,095)	\$ (6,088)

Section 2: Actuarial Assumptions and Methods¹

Description of Actuarial Methods and Valuation Procedures

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

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

Actuarial Cost Method

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

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

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

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

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

Valuation of Assets

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

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

Changes in Methods Since the Prior Valuation

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

Actuarial Assumptions

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

Investment Return

7.38% per year, net of investment expenses.

Salary Scale

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

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year (inflation + productivity).

Total Inflation

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

Mortality (Pre-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

RP-2014 white-collar employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Deaths are assumed to result from occupational causes 15% of the time.

Mortality (Post-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

93% of male and 90% of female rates of RP-2014 white-collar 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 Table 2).

Disability

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

Disabilities are assumed to be occupational 15% of the time.

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

Retirement

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

Spouse Age Difference

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

Percent Married for Occupational Death & Disability

85% of male members and 75% female members are assumed to be married at termination from active service.

Part Time Status

Part-time employees are assumed to earn 0.75 years of service per year.

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 \$0.

Imputed Data

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

Changes in Assumptions Since the Prior Valuation

The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

Table 1: Salary Scale

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

Table 2: Turnover Rates

Select Rates during the First 6 Years of Employment

Years of Service	Male	Female
0	20.70%	21.80%
1	19.55%	18.70%
2	16.10%	15.40%
3	13.80%	13.20%
4	11.50%	11.00%
5	7.32%	8.05%

Ultimate Rates after the First 6 Years of Employment

Age	Male	Female	Age	Male	Female
< 26	9.41%	8.31%	45	9.05%	8.09%
26	9.41%	8.32%	46	8.99%	8.07%
27	9.40%	8.33%	47	8.94%	8.04%
28	9.39%	8.32%	48	8.86%	8.00%
29	9.39%	8.32%	49	8.78%	7.95%
30	9.38%	8.31%	50	8.70%	7.91%
31	9.37%	8.31%	51	8.62%	7.86%
32	9.36%	8.30%	52	8.54%	7.82%
33	9.35%	8.29%	53	8.37%	7.73%
34	9.35%	8.28%	54	8.20%	7.64%
35	9.34%	8.27%	55	8.03%	7.55%
36	9.34%	8.26%	56	7.86%	7.46%
37	9.33%	8.25%	57	7.69%	7.36%
38	9.31%	8.24%	58	7.76%	7.50%
39	9.29%	8.22%	59	7.82%	7.64%
40	9.26%	8.21%	60	7.89%	7.78%
41	9.24%	8.19%	61	7.95%	7.92%
42	9.22%	8.17%	62	8.02%	8.05%
43	9.16%	8.15%	63	8.59%	8.29%
44	9.11%	8.12%	64	9.17%	8.52%
			65+	9.75%	8.75%

Table 3: Disability Rates

Age	Male	Female
< 31	0.0337%	0.0612%
31	0.0337%	0.0613%
32	0.0337%	0.0613%
33	0.0342%	0.0622%
34	0.0347%	0.0631%
35	0.0353%	0.0641%
36	0.0357%	0.0650%
37	0.0362%	0.0659%
38	0.0371%	0.0674%
39	0.0379%	0.0689%
40	0.0387%	0.0703%
41	0.0395%	0.0718%
42	0.0403%	0.0733%
43	0.0423%	0.0770%
44	0.0443%	0.0806%
45	0.0464%	0.0843%
46	0.0483%	0.0879%
47	0.0504%	0.0916%
48	0.0536%	0.0975%
49	0.0569%	0.1034%
50	0.0601%	0.1093%
51	0.0634%	0.1152%
52	0.0666%	0.1211%
53	0.0746%	0.1356%
54	0.0826%	0.1501%

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 57 employers participating in TRS DCR, including the State of Alaska, 53 school districts, and three other eligible 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 elementary or secondary teachers, school nurses, or a person in a position requiring a teaching certificate as a condition of hire in a public school of the State of Alaska, the Department of Education and Early Development or in the Department of Labor and Workforce Development.
- Full-time or part-time teachers at the University of Alaska or persons occupying full-time administrative positions requiring academic standing who are not in the University's Optional Retirement Plan.

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

Member Contributions

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

¹ Includes a summary of occupational death and disability benefits.

Occupational Disability Benefits

- Benefit is 40% of salary at date of disability.
- Disability Benefit Adjustment: The disability benefit is increased by 75% of the cost of living increase in the preceding calendar year or 9%, whichever is less.
- Member earns service while on occupational disability.
- Benefits cease when the member becomes eligible for normal retirement at Medicare-eligible age and 10 years of service, or at any age with 30 years of service.

Occupational Death Benefits

- Benefit is 40% of salary.
- Survivor's Pension Adjustment: A survivor's pension is increased by 50% of the cost of living increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60 on July 1, or under age 60 if the recipient has been receiving TRS benefits for at least 8 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.

Changes Since the Prior Valuation

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

Appendix

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

Employer Number	Employer Name	FY2020 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	103,478	31.49750%	163,157	1,519,124	(1,355,967)	38,486	(171,595)
704	CORDOVA CITY SD	655	0.19936%	1,033	9,615	(8,582)	1,800	(2,399)
705	CRAIG CITY SD	830	0.25261%	1,309	12,183	(10,875)	1,304	(1,357)
706	FAIRBANKS NORTH STAR BOROUGH SD	29,578	9.00318%	46,636	434,223	(387,587)	9,597	(58,723)
707	HAINES BOROUGH SD	955	0.29075%	1,506	14,023	(12,517)	2,724	(2,311)
708	HOONAH CITY SD	617	0.18774%	972	9,055	(8,082)	636	(2,693)
709	HYDABURG CITY SD	683	0.20778%	1,076	10,021	(8,945)	1,702	(5,498)
710	JUNEAU BOROUGH SD	10,729	3.26581%	16,917	157,510	(140,593)	7,241	(23,437)
712	KAKE CITY SD	515	0.15682%	812	7,564	(6,751)	1,641	(950)
714	KETCHIKAN GATEWAY BOROUGH SD	6,242	1.89997%	9,842	91,636	(81,794)	3,097	(17,897)
717	KLAWOCK CITY SD	306	0.09308%	482	4,489	(4,007)	1,451	(1,026)
718	KODIAK ISLAND BOROUGH SD	7,048	2.14532%	11,113	103,469	(92,356)	16,408	(13,984)
719	NENANA CITY SD	878	0.26732%	1,385	12,893	(11,508)	2,052	(2,987)
720	NOME CITY SD	2,237	0.68105%	3,528	32,847	(29,319)	3,347	(4,918)
722	MATANUSKA-SUSITNA BOROUGH SD	37,124	11.30001%	58,534	545,000	(486,465)	13,460	(71,873)
723	PELICAN CITY SD	82	0.02484%	129	1,198	(1,070)	49	(393)
724	PETERSBURG CITY SD	1,026	0.31221%	1,617	15,058	(13,441)	1,934	(3,923)
727	SITKA BOROUGH SD	3,322	1.01105%	5,237	48,763	(43,526)	3,349	(5,666)
728	SKAGWAY CITY SD	552	0.16787%	870	8,097	(7,227)	603	(2,385)
729	UNALASKA CITY SD	1,312	0.39931%	2,068	19,259	(17,190)	2,347	(3,675)
730	VALDEZ CITY SD	1,557	0.47386%	2,455	22,854	(20,400)	2,941	(7,985)
731	WRANGELL PUBLIC SD	867	0.26396%	1,367	12,731	(11,363)	927	(2,395)
732	YAKUTAT SD	257	0.07818%	405	3,770	(3,365)	367	(1,660)
733	UNIVERSITY OF ALASKA	7,538	2.29463%	11,886	110,670	(98,784)	8,155	(16,104)
735	GALENA CITY SD	3,042	0.92600%	4,797	44,661	(39,864)	987	(13,451)
736	NORTH SLOPE BOROUGH SD	10,033	3.05379%	15,819	147,284	(131,466)	15,558	(22,217)
737	STATE OF ALASKA	1,495	0.45505%	2,357	21,947	(19,590)	1,709	(4,388)
742	BRISTOL BAY BOROUGH SD	420	0.12799%	663	6,173	(5,510)	2,260	(1,890)
743	SOUTHEAST REGIONAL RESOURCE CENTER	357	0.10867%	563	5,241	(4,678)	1,333	(1,117)
744	DILLINGHAM CITY SD	2,259	0.68768%	3,562	33,167	(29,605)	3,402	(5,997)
746	KENAI PENINSULA BOROUGH SD	20,462	6.22827%	32,262	300,390	(268,127)	16,928	(31,828)
748	SAINT MARY'S SD	745	0.22664%	1,174	10,931	(9,757)	1,503	(3,874)
751	NORTHWEST ARCTIC BOROUGH SD	10,404	3.16672%	16,404	152,731	(136,327)	13,080	(22,758)
752	BERING STRAIT SD	10,860	3.30571%	17,124	159,435	(142,311)	14,164	(15,999)
753	LOWER YUKON SD	6,280	1.91157%	9,902	92,195	(82,293)	25,005	(9,251)
754	LOWER KUSKOKWIM SD	14,810	4.50797%	23,351	217,420	(194,068)	17,110	(24,041)
755	KUSPUK SD	2,052	0.62445%	3,235	30,117	(26,883)	1,644	(5,999)
756	SOUTHWEST REGION SD	3,754	1.14280%	5,920	55,117	(49,197)	1,779	(8,207)
757	LAKE AND PENINSULA BOROUGH SD	2,280	0.69396%	3,595	33,470	(29,875)	9,353	(9,379)
758	ALEUTIAN REGION SD	251	0.07642%	396	3,686	(3,290)	831	(868)
759	PRIBILOF SD	289	0.08809%	456	4,249	(3,792)	1,376	(426)
761	IDITAROD AREA SD	904	0.27508%	1,425	13,267	(11,842)	4,100	(4,511)
762	YUKON / KOYUKUK SD	3,150	0.95888%	4,967	46,247	(41,280)	4,339	(9,551)
763	YUKON FLATS SD	1,376	0.41887%	2,170	20,202	(18,033)	2,801	(3,027)
764	DENALI BOROUGH SD	1,030	0.31358%	1,624	15,124	(13,500)	1,109	(2,674)
765	DELTA/GREELY SD	1,514	0.46085%	2,387	22,227	(19,839)	2,435	(2,368)
766	ALASKA GATEWAY SD	1,692	0.51506%	2,668	24,842	(22,174)	1,998	(6,751)
767	COPPER RIVER SD	1,177	0.35821%	1,856	17,276	(15,421)	618	(4,989)
768	CHATHAM SD	793	0.24132%	1,250	11,639	(10,389)	938	(2,091)
769	SOUTHEAST ISLAND SD	1,190	0.36211%	1,876	17,465	(15,589)	1,601	(3,312)
770	ANNETTE ISLAND SD	1,713	0.52141%	2,701	25,148	(22,447)	837	(3,887)
771	CHUGACH SD	498	0.15168%	786	7,315	(6,530)	249	(2,061)
775	TANANA SD	227	0.06922%	359	3,339	(2,980)	869	(1,026)
777	KASHUNAMIUT SD	732	0.22268%	1,153	10,740	(9,586)	7,036	(1,947)
778	YUPIIT SD	2,390	0.72740%	3,768	35,082	(31,315)	5,868	(7,577)
779	SPECIAL EDUCATION SERVICE AGENCY	673	0.20495%	1,062	9,885	(8,823)	1,050	(2,507)
780	ALEUTIANS EAST BOROUGH SD	1,290	0.39271%	2,034	18,940	(16,906)	1,997	(3,049)
Total		328,528	100.00000%	518,000	4,823,000	(4,305,000)	291,483	(668,853)

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

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
701	ANCHORAGE SD				(1,358,172)	(1,355,337)
704	CORDOVA CITY SD				(8,596)	(8,578)
705	CRAIG CITY SD				(10,893)	(10,870)
706	FAIRBANKS NORTH STAR BOROUGH SD				(388,217)	(387,407)
707	HAINES BOROUGH SD				(12,537)	(12,511)
708	HOONAH CITY SD				(8,095)	(8,078)
709	HYDABURG CITY SD				(8,959)	(8,941)
710	JUNEAU BOROUGH SD				(140,822)	(140,528)
712	KAKE CITY SD				(6,762)	(6,748)
714	KETCHIKAN GATEWAY BOROUGH SD				(81,927)	(81,756)
717	KLAWOCK CITY SD				(4,013)	(4,005)
718	KODIAK ISLAND BOROUGH SD				(92,506)	(92,313)
719	NENANA CITY SD				(11,527)	(11,503)
720	NOME CITY SD				(29,367)	(29,306)
722	MATANUSKA-SUSITNA BOROUGH SD				(487,256)	(486,239)
723	PELICAN CITY SD				(1,071)	(1,069)
724	PETERSBURG CITY SD				(13,463)	(13,434)
727	SITKA BOROUGH SD				(43,596)	(43,505)
728	SKAGWAY CITY SD				(7,239)	(7,224)
729	UNALASKA CITY SD				(17,218)	(17,182)
730	VALDEZ CITY SD				(20,433)	(20,390)
731	WRANGELL PUBLIC SD				(11,382)	(11,358)
732	YAKUTAT SD				(3,371)	(3,364)
733	UNIVERSITY OF ALASKA				(98,944)	(98,738)
735	GALENA CITY SD				(39,929)	(39,846)
736	NORTH SLOPE BOROUGH SD				(131,679)	(131,405)
737	STATE OF ALASKA				(19,622)	(19,581)
742	BRISTOL BAY BOROUGH SD				(5,519)	(5,508)
743	SOUTHEAST REGIONAL RESOURCE CENTER				(4,686)	(4,676)
744	DILLINGHAM CITY SD				(29,653)	(29,591)
746	KENAI PENINSULA BOROUGH SD				(268,563)	(268,003)
748	SAINT MARY'S SD				(9,773)	(9,752)
751	NORTHWEST ARCTIC BOROUGH SD				(136,549)	(136,264)
752	BERING STRAIT SD				(142,542)	(142,245)
753	LOWER YUKON SD				(82,427)	(82,255)
754	LOWER KUSKOKWIM SD				(194,384)	(193,978)
755	KUSPUK SD				(26,926)	(26,870)
756	SOUTHWEST REGION SD				(49,277)	(49,175)
757	LAKE AND PENINSULA BOROUGH SD				(29,924)	(29,861)
758	ALEUTIAN REGION SD				(3,295)	(3,288)
759	PRIBILOF SD				(3,799)	(3,791)
761	IDITAROD AREA SD				(11,861)	(11,837)
762	YUKON / KOYUKUK SD				(41,347)	(41,261)
763	YUKON FLATS SD				(18,062)	(18,024)
764	DENALI BOROUGH SD				(13,522)	(13,493)
765	DELTA/GREELY SD				(19,872)	(19,830)
766	ALASKA GATEWAY SD				(22,210)	(22,163)
767	COPPER RIVER SD				(15,446)	(15,414)
768	CHATHAM SD				(10,406)	(10,384)
769	SOUTHEAST ISLAND SD				(15,614)	(15,582)
770	ANNETTE ISLAND SD				(22,483)	(22,436)
771	CHUGACH SD				(6,540)	(6,527)
775	TANANA SD				(2,985)	(2,979)
777	KASHUNAMIUT SD				(9,602)	(9,582)
778	YUPIIT SD				(31,365)	(31,300)
779	SPECIAL EDUCATION SERVICE AGENCY				(8,837)	(8,819)
780	ALEUTIANS EAST BOROUGH SD				(16,934)	(16,898)
Total		931.08%	359,622,000	-1.20%	(4,312,000)	(4,303,000)

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

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

Employer Number	Employer Name	FY2021 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	111,817	30.88962%	163,097	2,045,819	(1,882,722)	25,414	(479,841)
704	CORDOVA CITY SD	858	0.23692%	1,251	15,691	(14,440)	1,380	(6,089)
705	CRAIG CITY SD	999	0.27586%	1,457	18,270	(16,814)	888	(5,067)
706	FAIRBANKS NORTH STAR BOROUGH SD	33,091	9.14138%	48,266	605,434	(557,167)	-	(154,954)
707	HAINES BOROUGH SD	910	0.25136%	1,327	16,648	(15,321)	3,443	(4,557)
708	HOONAH CITY SD	848	0.23415%	1,236	15,508	(14,272)	382	(6,658)
709	HYDABURG CITY SD	668	0.18462%	975	12,228	(11,253)	2,068	(6,705)
710	JUNEAU BOROUGH SD	11,418	3.15420%	16,654	208,903	(192,248)	7,121	(53,941)
712	KAKE CITY SD	605	0.16725%	883	11,077	(10,194)	1,282	(3,036)
714	KETCHIKAN GATEWAY BOROUGH SD	7,089	1.95821%	10,339	129,692	(119,353)	909	(38,962)
717	KLAWOCK CITY SD	296	0.08168%	431	5,410	(4,979)	1,567	(1,713)
718	KODIAK ISLAND BOROUGH SD	7,981	2.20479%	11,641	146,023	(134,382)	12,208	(38,187)
719	NENANA CITY SD	1,057	0.29202%	1,542	19,340	(17,798)	1,533	(6,689)
720	NOME CITY SD	2,257	0.62347%	3,292	41,293	(38,001)	4,266	(10,743)
722	MATANUSKA-SUSITNA BOROUGH SD	43,794	12.09828%	63,879	801,269	(737,390)	1,218	(223,972)
723	PELICAN CITY SD	89	0.02457%	130	1,627	(1,498)	29	(607)
724	PETERSBURG CITY SD	1,385	0.38249%	2,020	25,332	(23,313)	1,370	(10,268)
727	SITKA BOROUGH SD	3,612	0.99787%	5,269	66,089	(60,820)	2,446	(15,619)
728	SKAGWAY CITY SD	641	0.17702%	935	11,724	(10,789)	364	(4,320)
729	UNALASKA CITY SD	1,521	0.42005%	2,218	27,820	(25,602)	1,650	(8,523)
730	VALDEZ CITY SD	1,898	0.52424%	2,768	34,721	(31,953)	2,119	(14,483)
731	WRANGELL PUBLIC SD	965	0.26661%	1,408	17,658	(16,250)	555	(5,061)
732	YAKUTAT SD	414	0.11429%	603	7,569	(6,966)	244	(4,077)
733	UNIVERSITY OF ALASKA	8,916	2.46310%	13,005	163,131	(150,126)	4,999	(47,105)
735	GALENA CITY SD	3,319	0.91702%	4,842	60,734	(55,892)	314	(21,559)
736	NORTH SLOPE BOROUGH SD	11,604	3.20576%	16,926	212,317	(195,391)	10,716	(59,775)
737	STATE OF ALASKA	1,849	0.51082%	2,697	33,832	(31,134)	1,043	(11,477)
742	BRISTOL BAY BOROUGH SD	484	0.13371%	706	8,856	(8,150)	1,831	(3,298)
743	SOUTHEAST REGIONAL RESOURCE CENTER	403	0.11124%	587	7,367	(6,780)	1,048	(2,274)
744	DILLINGHAM CITY SD	2,431	0.67163%	3,546	44,482	(40,936)	2,825	(12,381)
746	KENAI PENINSULA BOROUGH SD	22,595	6.24182%	32,957	413,396	(380,439)	8,934	(95,485)
748	SAINT MARY'S SD	789	0.21787%	1,150	14,429	(13,279)	1,387	(5,676)
751	NORTHWEST ARCTIC BOROUGH SD	10,098	2.78949%	14,729	184,748	(170,020)	21,663	(48,212)
752	BERING STRAIT SD	11,327	3.12921%	16,522	207,248	(190,726)	15,306	(46,911)
753	LOWER YUKON SD	7,727	2.13471%	11,271	141,382	(130,110)	19,832	(39,803)
754	LOWER KUSKOKWIM SD	14,307	3.95246%	20,869	261,771	(240,902)	30,039	(61,139)
755	KUSPUK SD	1,684	0.46509%	2,456	30,803	(28,347)	6,413	(9,576)
756	SOUTHWEST REGION SD	3,781	1.04459%	5,515	69,183	(63,668)	3,920	(17,943)
757	LAKE AND PENINSULA BOROUGH SD	3,141	0.86767%	4,581	57,466	(52,884)	7,381	(24,340)
758	ALEUTIAN REGION SD	354	0.09789%	517	6,483	(5,967)	643	(2,655)
759	PRIBILOF SD	337	0.09301%	491	6,160	(5,669)	1,100	(1,566)
761	IDITAROD AREA SD	1,230	0.33983%	1,794	22,507	(20,713)	3,311	(10,063)
762	YUKON / KOYUKUK SD	3,711	1.02505%	5,412	67,889	(62,477)	2,864	(21,900)
763	YUKON FLATS SD	1,407	0.38876%	2,053	25,748	(23,695)	3,075	(6,696)
764	DENALI BOROUGH SD	1,188	0.32813%	1,733	21,732	(19,999)	667	(6,409)
765	DELTA/GREELY SD	1,588	0.43871%	2,316	29,056	(26,739)	2,465	(6,696)
766	ALASKA GATEWAY SD	2,109	0.58262%	3,076	38,587	(35,511)	1,270	(14,743)
767	COPPER RIVER SD	1,227	0.33905%	1,790	22,455	(20,665)	870	(7,897)
768	CHATHAM SD	899	0.24839%	1,312	16,451	(15,139)	592	(4,759)
769	SOUTHEAST ISLAND SD	1,129	0.31200%	1,647	20,664	(19,017)	2,796	(6,044)
770	ANNETTE ISLAND SD	2,098	0.57956%	3,060	38,384	(35,324)	246	(11,886)
771	CHUGACH SD	518	0.14305%	755	9,474	(8,719)	375	(3,293)
775	TANANA SD	259	0.07165%	378	4,746	(4,367)	675	(1,755)
777	KASHUNAMIUT SD	979	0.27041%	1,428	17,910	(16,482)	5,913	(6,472)
778	YUPIIT SD	2,189	0.60465%	3,193	40,046	(36,854)	8,667	(12,620)
779	SPECIAL EDUCATION SERVICE AGENCY	763	0.21072%	1,113	13,956	(12,844)	728	(4,663)
780	ALEUTIANS EAST BOROUGH SD	1,337	0.36933%	1,950	24,461	(22,511)	2,175	(6,527)
Total		361,989	100.00%	528,000	6,623,000	(6,095,000)	248,540	(1,747,669)

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

State of Alaska Teachers' Retirement System DCR - Occupational Death
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/202

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
701	ANCHORAGE SD				(1,887,356)	(1,880,560)
704	CORDOVA CITY SD				(14,476)	(14,424)
705	CRAIG CITY SD				(16,855)	(16,794)
706	FAIRBANKS NORTH STAR BOROUGH SD				(558,538)	(556,527)
707	HAINES BOROUGH SD				(15,358)	(15,303)
708	HOONAH CITY SD				(14,307)	(14,255)
709	HYDABURG CITY SD				(11,280)	(11,240)
710	JUNEAU BOROUGH SD				(192,722)	(192,028)
712	KAKE CITY SD				(10,219)	(10,182)
714	KETCHIKAN GATEWAY BOROUGH SD				(119,647)	(119,216)
717	KLAWOCK CITY SD				(4,991)	(4,973)
718	KODIAK ISLAND BOROUGH SD				(134,713)	(134,228)
719	NENANA CITY SD				(17,842)	(17,778)
720	NOME CITY SD				(38,094)	(37,957)
722	MATANUSKA-SUSITNA BOROUGH SD				(739,205)	(736,543)
723	PELICAN CITY SD				(1,501)	(1,496)
724	PETERSBURG CITY SD				(23,370)	(23,286)
727	SITKA BOROUGH SD				(60,970)	(60,750)
728	SKAGWAY CITY SD				(10,816)	(10,777)
729	UNALASKA CITY SD				(25,665)	(25,573)
730	VALDEZ CITY SD				(32,031)	(31,916)
731	WRANGELL PUBLIC SD				(16,290)	(16,231)
732	YAKUTAT SD				(6,983)	(6,958)
733	UNIVERSITY OF ALASKA				(150,495)	(149,954)
735	GALENA CITY SD				(56,030)	(55,828)
736	NORTH SLOPE BOROUGH SD				(195,872)	(195,166)
737	STATE OF ALASKA				(31,211)	(31,099)
742	BRISTOL BAY BOROUGH SD				(8,170)	(8,140)
743	SOUTHEAST REGIONAL RESOURCE CENTER				(6,797)	(6,772)
744	DILLINGHAM CITY SD				(41,037)	(40,889)
746	KENAI PENINSULA BOROUGH SD				(381,375)	(380,002)
748	SAINT MARY'S SD				(13,312)	(13,264)
751	NORTHWEST ARCTIC BOROUGH SD				(170,438)	(169,824)
752	BERING STRAIT SD				(191,195)	(190,506)
753	LOWER YUKON SD				(130,431)	(129,961)
754	LOWER KUSKOKWIM SD				(241,495)	(240,626)
755	KUSPUK SD				(28,417)	(28,315)
756	SOUTHWEST REGION SD				(63,825)	(63,595)
757	LAKE AND PENINSULA BOROUGH SD				(53,015)	(52,824)
758	ALEUTIAN REGION SD				(5,981)	(5,960)
759	PRIBILOF SD				(5,683)	(5,662)
761	IDITAROD AREA SD				(20,764)	(20,689)
762	YUKON / KOYUKUK SD				(62,631)	(62,405)
763	YUKON FLATS SD				(23,753)	(23,668)
764	DENALI BOROUGH SD				(20,049)	(19,977)
765	DELTA/GREELY SD				(26,805)	(26,709)
766	ALASKA GATEWAY SD				(35,598)	(35,470)
767	COPPER RIVER SD				(20,716)	(20,641)
768	CHATHAM SD				(15,177)	(15,122)
769	SOUTHEAST ISLAND SD				(19,063)	(18,995)
770	ANNETTE ISLAND SD				(35,411)	(35,284)
771	CHUGACH SD				(8,740)	(8,709)
775	TANANA SD				(4,378)	(4,362)
777	KASHUNAMIUT SD				(16,522)	(16,463)
778	YUPIIT SD				(36,944)	(36,811)
779	SPECIAL EDUCATION SERVICE AGENCY				(12,875)	(12,829)
780	ALEUTIANS EAST BOROUGH SD				(22,566)	(22,485)
Total		1254.36%	391,854,000	-1.56%	(6,110,000)	(6,088,000)

All amounts are determined without rounding. Rounded amounts are displa

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

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
701	ANCHORAGE SD	(1,882,722)	30.88962%	-	-	-	-	25,414	25,414
704	CORDOVA CITY SD	(14,440)	0.23692%	-	-	-	-	1,380	1,380
705	CRAIG CITY SD	(16,814)	0.27586%	-	-	-	-	888	888
706	FAIRBANKS NORTH STAR BOROUGH SD	(557,167)	9.14138%	-	-	-	-	-	-
707	HAINES BOROUGH SD	(15,321)	0.25136%	-	-	-	-	3,443	3,443
708	HOONAH CITY SD	(14,272)	0.23415%	-	-	-	-	382	382
709	HYDABURG CITY SD	(11,253)	0.18462%	-	-	-	-	2,068	2,068
710	JUNEAU BOROUGH SD	(192,248)	3.15420%	-	-	-	-	7,121	7,121
712	KAKE CITY SD	(10,194)	0.16725%	-	-	-	-	1,282	1,282
714	KETCHIKAN GATEWAY BOROUGH SD	(119,353)	1.95821%	-	-	-	-	909	909
717	KLAWOCK CITY SD	(4,979)	0.08168%	-	-	-	-	1,567	1,567
718	KODIAK ISLAND BOROUGH SD	(134,382)	2.20479%	-	-	-	-	12,208	12,208
719	NENANA CITY SD	(17,798)	0.29202%	-	-	-	-	1,533	1,533
720	NOME CITY SD	(38,001)	0.62347%	-	-	-	-	4,266	4,266
722	MATANUSKA-SUSITNA BOROUGH SD	(737,390)	12.09828%	-	-	-	-	1,218	1,218
723	PELICAN CITY SD	(1,498)	0.02457%	-	-	-	-	29	29
724	PETERSBURG CITY SD	(23,313)	0.38249%	-	-	-	-	1,370	1,370
727	SITKA BOROUGH SD	(60,820)	0.99787%	-	-	-	-	2,446	2,446
728	SKAGWAY CITY SD	(10,789)	0.17702%	-	-	-	-	364	364
729	UNALASKA CITY SD	(25,602)	0.42005%	-	-	-	-	1,650	1,650
730	VALDEZ CITY SD	(31,953)	0.52424%	-	-	-	-	2,119	2,119
731	WRANGELL PUBLIC SD	(16,250)	0.26661%	-	-	-	-	555	555
732	YAKUTAT SD	(6,966)	0.11429%	-	-	-	-	244	244
733	UNIVERSITY OF ALASKA	(150,126)	2.46310%	-	-	-	-	4,999	4,999
735	GALENA CITY SD	(55,892)	0.91702%	-	-	-	-	314	314
736	NORTH SLOPE BOROUGH SD	(195,391)	3.20576%	-	-	-	-	10,716	10,716
737	STATE OF ALASKA	(31,134)	0.51082%	-	-	-	-	1,043	1,043
742	BRISTOL BAY BOROUGH SD	(8,150)	0.13371%	-	-	-	-	1,831	1,831
743	SOUTHEAST REGIONAL RESOURCE CENTER	(6,780)	0.11124%	-	-	-	-	1,048	1,048
744	DILLINGHAM CITY SD	(40,936)	0.67163%	-	-	-	-	2,825	2,825
746	KENAI PENINSULA BOROUGH SD	(380,439)	6.24182%	-	-	-	-	8,934	8,934
748	SAINT MARY'S SD	(13,279)	0.21787%	-	-	-	-	1,387	1,387
751	NORTHWEST ARCTIC BOROUGH SD	(170,020)	2.78949%	-	-	-	-	21,663	21,663
752	BERING STRAIT SD	(190,726)	3.12921%	-	-	-	-	15,306	15,306
753	LOWER YUKON SD	(130,110)	2.13471%	-	-	-	-	19,832	19,832
754	LOWER KUSKOKWIM SD	(240,902)	3.95246%	-	-	-	-	30,039	30,039
755	KUSPUK SD	(28,347)	0.46509%	-	-	-	-	6,413	6,413
756	SOUTHWEST REGION SD	(63,668)	1.04459%	-	-	-	-	3,920	3,920
757	LAKE AND PENINSULA BOROUGH SD	(52,884)	0.86767%	-	-	-	-	7,381	7,381
758	ALEUTIAN REGION SD	(5,967)	0.09789%	-	-	-	-	643	643
759	PRIBILOF SD	(5,669)	0.09301%	-	-	-	-	1,100	1,100
761	IDITAROD AREA SD	(20,713)	0.33983%	-	-	-	-	3,311	3,311
762	YUKON / KOYUKUK SD	(62,477)	1.02505%	-	-	-	-	2,864	2,864
763	YUKON FLATS SD	(23,695)	0.38876%	-	-	-	-	3,075	3,075
764	DENALI BOROUGH SD	(19,999)	0.32813%	-	-	-	-	667	667
765	DELTA/GREELY SD	(26,739)	0.43871%	-	-	-	-	2,465	2,465
766	ALASKA GATEWAY SD	(35,511)	0.58262%	-	-	-	-	1,270	1,270
767	COPPER RIVER SD	(20,665)	0.33905%	-	-	-	-	870	870
768	CHATHAM SD	(15,139)	0.24839%	-	-	-	-	592	592
769	SOUTHEAST ISLAND SD	(19,017)	0.31200%	-	-	-	-	2,796	2,796
770	ANNETTE ISLAND SD	(35,324)	0.57956%	-	-	-	-	246	246
771	CHUGACH SD	(8,719)	0.14305%	-	-	-	-	375	375
775	TANANA SD	(4,367)	0.07165%	-	-	-	-	675	675
777	KASHUNAMIUT SD	(16,482)	0.27041%	-	-	-	-	5,913	5,913
778	YUPIIT SD	(36,854)	0.60465%	-	-	-	-	8,667	8,667
779	SPECIAL EDUCATION SERVICE AGENCY	(12,844)	0.21072%	-	-	-	-	728	728
780	ALEUTIANS EAST BOROUGH SD	(22,511)	0.36933%	-	-	-	-	2,175	2,175
Total		(6,095,000)	100.00000%	-	-	-	-	248,540	248,540

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

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

		Deferred Inflows of Resources				OPEB Expense Recognized				
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	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	
					Between Projected and Actual Investment Earnings				Contributions	Contributions
701	ANCHORAGE SD	(220,854)	(1,035)	-	(241,186)	(16,765)	(479,841)	(94,597)	976	(93,621)
704	CORDOVA CITY SD	(1,694)	(8)	-	(1,850)	(2,537)	(6,089)	(726)	(165)	(891)
705	CRAIG CITY SD	(1,972)	(9)	-	(2,154)	(931)	(5,067)	(845)	29	(815)
706	FAIRBANKS NORTH STAR BOROUGH SD	(65,359)	(306)	-	(71,376)	(17,913)	(154,954)	(27,995)	(2,667)	(30,662)
707	HAINES BOROUGH SD	(1,797)	(8)	-	(1,963)	(789)	(4,557)	(770)	403	(367)
708	HOONAH CITY SD	(1,674)	(8)	-	(1,828)	(3,147)	(6,658)	(717)	(406)	(1,124)
709	HYDABURG CITY SD	(1,320)	(6)	-	(1,442)	(3,938)	(6,705)	(565)	(233)	(798)
710	JUNEAU BOROUGH SD	(22,552)	(106)	-	(24,628)	(6,655)	(53,941)	(9,659)	46	(9,613)
712	KAKE CITY SD	(1,196)	(6)	-	(1,306)	(528)	(3,036)	(512)	120	(392)
714	KETCHIKAN GATEWAY BOROUGH SD	(14,001)	(66)	-	(15,290)	(9,606)	(38,962)	(5,997)	(1,220)	(7,217)
717	KLAWOCK CITY SD	(584)	(3)	-	(638)	(489)	(1,713)	(250)	145	(105)
718	KODIAK ISLAND BOROUGH SD	(15,764)	(74)	-	(17,215)	(5,135)	(38,187)	(6,752)	1,111	(5,641)
719	NENANA CITY SD	(2,088)	(10)	-	(2,280)	(2,311)	(6,689)	(894)	(119)	(1,013)
720	NOME CITY SD	(4,458)	(21)	-	(4,868)	(1,396)	(10,743)	(1,909)	392	(1,518)
722	MATANUSKA-SUSITNA BOROUGH SD	(86,500)	(405)	-	(94,463)	(42,603)	(223,972)	(37,050)	(5,739)	(42,789)
723	PELICAN CITY SD	(176)	(1)	-	(192)	(238)	(607)	(75)	(30)	(105)
724	PETERSBURG CITY SD	(2,735)	(13)	-	(2,986)	(4,534)	(10,268)	(1,171)	(407)	(1,578)
727	SITKA BOROUGH SD	(7,135)	(33)	-	(7,791)	(660)	(15,619)	(3,056)	229	(2,827)
728	SKAGWAY CITY SD	(1,266)	(6)	-	(1,382)	(1,666)	(4,320)	(542)	(206)	(748)
729	UNALASKA CITY SD	(3,003)	(14)	-	(3,280)	(2,226)	(8,523)	(1,286)	(60)	(1,346)
730	VALDEZ CITY SD	(3,748)	(18)	-	(4,093)	(6,624)	(14,483)	(1,605)	(728)	(2,334)
731	WRANGELL PUBLIC SD	(1,906)	(9)	-	(2,082)	(1,064)	(5,061)	(816)	(68)	(885)
732	YAKUTAT SD	(817)	(4)	-	(892)	(2,363)	(4,077)	(350)	(296)	(646)
733	UNIVERSITY OF ALASKA	(17,611)	(83)	-	(19,232)	(10,180)	(47,105)	(7,543)	(726)	(8,269)
735	GALENA CITY SD	(6,556)	(31)	-	(7,160)	(7,812)	(21,559)	(2,808)	(1,119)	(3,928)
736	NORTH SLOPE BOROUGH SD	(22,920)	(107)	-	(25,031)	(11,717)	(59,775)	(9,817)	(104)	(9,921)
737	STATE OF ALASKA	(3,652)	(17)	-	(3,988)	(3,819)	(11,477)	(1,564)	(364)	(1,929)
742	BRISTOL BAY BOROUGH SD	(956)	(4)	-	(1,044)	(1,294)	(3,298)	(409)	91	(319)
743	SOUTHEAST REGIONAL RESOURCE CENTER	(795)	(4)	-	(869)	(606)	(2,274)	(341)	83	(258)
744	DILLINGHAM CITY SD	(4,802)	(23)	-	(5,244)	(2,312)	(12,381)	(2,057)	117	(1,940)
746	KENAI PENINSULA BOROUGH SD	(44,628)	(209)	-	(48,736)	(1,912)	(95,485)	(19,115)	1,050	(18,065)
748	SAINT MARY'S SD	(1,558)	(7)	-	(1,701)	(2,410)	(5,676)	(667)	(149)	(816)
751	NORTHWEST ARCTIC BOROUGH SD	(19,944)	(93)	-	(21,780)	(6,394)	(48,212)	(8,543)	1,819	(6,724)
752	BERING STRAIT SD	(22,373)	(105)	-	(24,433)	-	(46,911)	(9,583)	2,266	(7,317)
753	LOWER YUKON SD	(15,263)	(72)	-	(16,668)	(7,801)	(39,803)	(6,537)	2,173	(4,365)
754	LOWER KUSKOKWIM SD	(28,259)	(132)	-	(30,861)	(1,886)	(61,139)	(12,104)	3,747	(8,358)
755	KUSPUK SD	(3,325)	(16)	-	(3,631)	(2,604)	(9,576)	(1,424)	451	(974)
756	SOUTHWEST REGION SD	(7,469)	(35)	-	(8,156)	(2,283)	(17,943)	(3,199)	104	(3,095)
757	LAKE AND PENINSULA BOROUGH SD	(6,204)	(29)	-	(6,775)	(11,333)	(24,340)	(2,657)	(279)	(2,936)
758	ALEUTIAN REGION SD	(700)	(3)	-	(764)	(1,187)	(2,655)	(300)	(47)	(347)
759	PRIBILOF SD	(665)	(3)	-	(726)	(172)	(1,566)	(285)	160	(125)
761	IDITAROD AREA SD	(2,430)	(11)	-	(2,653)	(4,969)	(10,063)	(1,041)	(258)	(1,299)
762	YUKON / KOYUKUK SD	(7,329)	(34)	-	(8,004)	(6,534)	(21,900)	(3,139)	(522)	(3,661)
763	YUKON FLATS SD	(2,780)	(13)	-	(3,035)	(868)	(6,696)	(1,191)	330	(861)
764	DENALI BOROUGH SD	(2,346)	(11)	-	(2,562)	(1,490)	(6,409)	(1,005)	(130)	(1,135)
765	DELTA/GREELY SD	(3,137)	(15)	-	(3,425)	(119)	(6,696)	(1,344)	329	(1,015)
766	ALASKA GATEWAY SD	(4,166)	(20)	-	(4,549)	(6,008)	(14,743)	(1,784)	(724)	(2,509)
767	COPPER RIVER SD	(2,424)	(11)	-	(2,647)	(2,814)	(7,897)	(1,038)	(323)	(1,362)
768	CHATHAM SD	(1,776)	(8)	-	(1,939)	(1,035)	(4,759)	(761)	(77)	(838)
769	SOUTHEAST ISLAND SD	(2,231)	(10)	-	(2,436)	(1,367)	(6,044)	(955)	195	(761)
770	ANNETTE ISLAND SD	(4,144)	(19)	-	(4,525)	(3,198)	(11,886)	(1,775)	(415)	(2,190)
771	CHUGACH SD	(1,023)	(5)	-	(1,117)	(1,148)	(3,293)	(438)	(128)	(566)
775	TANANA SD	(512)	(2)	-	(559)	(680)	(1,755)	(219)	14	(205)
777	KASHUNAMIUT SD	(1,933)	(9)	-	(2,111)	(2,418)	(6,472)	(828)	559	(270)
778	YUPIIT SD	(4,323)	(20)	-	(4,721)	(3,556)	(12,620)	(1,852)	746	(1,106)
779	SPECIAL EDUCATION SERVICE AGENCY	(1,507)	(7)	-	(1,645)	(1,504)	(4,663)	(645)	(136)	(781)
780	ALEUTIANS EAST BOROUGH SD	(2,641)	(12)	-	(2,884)	(990)	(6,527)	(1,131)	163	(968)
Total		(714,977)	(3,352)	-	(780,800)	(248,540)	(1,747,669)	(306,241)	0	(306,241)

All amounts are determined without rounding. Rounded amounts are display

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

Employer Number	Employer Name	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
701	ANCHORAGE SD	(88,061)	(87,566)	(90,532)	(99,181)	(31,038)	(58,049)
704	CORDOVA CITY SD	(848)	(844)	(867)	(933)	(410)	(806)
705	CRAIG CITY SD	(766)	(761)	(788)	(865)	(257)	(741)
706	FAIRBANKS NORTH STAR BOROUGH SD	(29,016)	(28,870)	(29,747)	(32,307)	(12,141)	(22,872)
707	HAINES BOROUGH SD	(322)	(318)	(342)	(412)	142	137
708	HOONAH CITY SD	(1,081)	(1,078)	(1,100)	(1,166)	(649)	(1,201)
709	HYDABURG CITY SD	(765)	(762)	(779)	(831)	(424)	(1,077)
710	JUNEAU BOROUGH SD	(9,046)	(8,995)	(9,298)	(10,181)	(3,223)	(6,077)
712	KAKE CITY SD	(362)	(359)	(375)	(422)	(53)	(184)
714	KETCHIKAN GATEWAY BOROUGH SD	(6,865)	(6,834)	(7,021)	(7,570)	(3,250)	(6,513)
717	KLAWOCK CITY SD	(90)	(89)	(97)	(120)	61	189
718	KODIAK ISLAND BOROUGH SD	(5,244)	(5,209)	(5,421)	(6,038)	(1,174)	(2,893)
719	NENANA CITY SD	(960)	(956)	(984)	(1,065)	(421)	(770)
720	NOME CITY SD	(1,406)	(1,396)	(1,455)	(1,630)	(255)	(336)
722	MATANUSKA-SUSITNA BOROUGH SD	(40,611)	(40,417)	(41,579)	(44,966)	(18,278)	(36,904)
723	PELICAN CITY SD	(101)	(101)	(103)	(110)	(56)	(108)
724	PETERSBURG CITY SD	(1,509)	(1,503)	(1,540)	(1,647)	(803)	(1,896)
727	SITKA BOROUGH SD	(2,647)	(2,631)	(2,727)	(3,006)	(805)	(1,356)
728	SKAGWAY CITY SD	(717)	(714)	(731)	(780)	(390)	(624)
729	UNALASKA CITY SD	(1,271)	(1,264)	(1,304)	(1,422)	(495)	(1,117)
730	VALDEZ CITY SD	(2,240)	(2,231)	(2,281)	(2,428)	(1,272)	(1,913)
731	WRANGELL PUBLIC SD	(837)	(832)	(858)	(933)	(344)	(702)
732	YAKUTAT SD	(626)	(624)	(635)	(667)	(415)	(867)
733	UNIVERSITY OF ALASKA	(7,825)	(7,786)	(8,022)	(8,712)	(3,278)	(6,483)
735	GALENA CITY SD	(3,763)	(3,748)	(3,836)	(4,093)	(2,070)	(3,736)
736	NORTH SLOPE BOROUGH SD	(9,344)	(9,293)	(9,600)	(10,498)	(3,426)	(6,898)
737	STATE OF ALASKA	(1,837)	(1,828)	(1,877)	(2,020)	(894)	(1,977)
742	BRISTOL BAY BOROUGH SD	(295)	(292)	(305)	(343)	(48)	(184)
743	SOUTHEAST REGIONAL RESOURCE CENTER	(238)	(236)	(247)	(278)	(32)	(196)
744	DILLINGHAM CITY SD	(1,819)	(1,808)	(1,872)	(2,060)	(579)	(1,417)
746	KENAI PENINSULA BOROUGH SD	(16,942)	(16,842)	(17,441)	(19,189)	(5,419)	(10,718)
748	SAINT MARY'S SD	(777)	(773)	(794)	(855)	(375)	(715)
751	NORTHWEST ARCTIC BOROUGH SD	(6,222)	(6,177)	(6,445)	(7,226)	(1,072)	592
752	BERING STRAIT SD	(6,754)	(6,704)	(7,004)	(7,880)	(977)	(2,285)
753	LOWER YUKON SD	(3,981)	(3,946)	(4,151)	(4,749)	(40)	(3,105)
754	LOWER KUSKOKWIM SD	(7,646)	(7,583)	(7,962)	(9,069)	(350)	1,510
755	KUSPUK SD	(890)	(883)	(927)	(1,057)	(31)	625
756	SOUTHWEST REGION SD	(2,907)	(2,890)	(2,990)	(3,283)	(978)	(975)
757	LAKE AND PENINSULA BOROUGH SD	(2,780)	(2,766)	(2,849)	(3,092)	(1,178)	(4,293)
758	ALEUTIAN REGION SD	(329)	(328)	(337)	(365)	(149)	(504)
759	PRIBILOF SD	(108)	(106)	(115)	(141)	64	(59)
761	IDITAROD AREA SD	(1,238)	(1,233)	(1,265)	(1,360)	(611)	(1,045)
762	YUKON / KOYUKUK SD	(3,477)	(3,460)	(3,559)	(3,846)	(1,584)	(3,111)
763	YUKON FLATS SD	(791)	(784)	(822)	(931)	(73)	(221)
764	DENALI BOROUGH SD	(1,076)	(1,071)	(1,103)	(1,194)	(471)	(827)
765	DELTA/GREELY SD	(936)	(929)	(971)	(1,094)	(126)	(176)
766	ALASKA GATEWAY SD	(2,404)	(2,394)	(2,450)	(2,613)	(1,328)	(2,282)
767	COPPER RIVER SD	(1,301)	(1,295)	(1,328)	(1,423)	(675)	(1,006)
768	CHATHAM SD	(793)	(789)	(813)	(883)	(335)	(554)
769	SOUTHEAST ISLAND SD	(705)	(700)	(730)	(817)	(129)	(169)
770	ANNETTE ISLAND SD	(2,085)	(2,076)	(2,132)	(2,294)	(1,015)	(2,037)
771	CHUGACH SD	(540)	(538)	(552)	(592)	(276)	(421)
775	TANANA SD	(192)	(191)	(198)	(218)	(60)	(221)
777	KASHUNAMIUT SD	(221)	(217)	(242)	(318)	278	161
778	YUPIIT SD	(997)	(987)	(1,045)	(1,215)	119	171
779	SPECIAL EDUCATION SERVICE AGENCY	(743)	(740)	(760)	(819)	(354)	(520)
780	ALEUTIANS EAST BOROUGH SD	(902)	(896)	(931)	(1,035)	(220)	(367)
Total		(288,241)	(286,641)	(296,241)	(324,241)	(103,641)	(200,124)

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

Employer Number	Employer Name	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
701	ANCHORAGE SD	111,817	103,478	96,597	-	-	-
704	CORDOVA CITY SD	858	655	705	-	-	-
705	CRAIG CITY SD	999	830	775	-	-	-
706	FAIRBANKS NORTH STAR BOROUGH SD	33,091	29,578	27,525	-	-	-
707	HAINES BOROUGH SD	910	955	839	-	-	-
708	HOONAH CITY SD	848	617	629	-	-	-
709	HYDABURG CITY SD	668	683	203	-	-	-
710	JUNEAU BOROUGH SD	11,418	10,729	9,657	-	-	-
712	KAKE CITY SD	605	515	597	-	-	-
714	KETCHIKAN GATEWAY BOROUGH SD	7,089	6,242	5,419	-	-	-
717	KLAWOCK CITY SD	296	306	327	-	-	-
718	KODIAK ISLAND BOROUGH SD	7,981	7,048	7,047	-	-	-
719	NENANA CITY SD	1,057	878	912	-	-	-
720	NOME CITY SD	2,257	2,237	2,206	-	-	-
722	MATANUSKA-SUSITNA BOROUGH SD	43,794	37,124	35,154	-	-	-
723	PELICAN CITY SD	89	82	53	-	-	-
724	PETERSBURG CITY SD	1,385	1,026	990	-	-	-
727	SITKA BOROUGH SD	3,612	3,322	3,349	-	-	-
728	SKAGWAY CITY SD	641	552	505	-	-	-
729	UNALASKA CITY SD	1,521	1,312	1,315	-	-	-
730	VALDEZ CITY SD	1,898	1,557	1,612	-	-	-
731	WRANGELL PUBLIC SD	965	867	744	-	-	-
732	YAKUTAT SD	414	257	208	-	-	-
733	UNIVERSITY OF ALASKA	8,916	7,538	7,695	-	-	-
735	GALENA CITY SD	3,319	3,042	2,249	-	-	-
736	NORTH SLOPE BOROUGH SD	11,604	10,033	10,516	-	-	1,458
737	STATE OF ALASKA	1,849	1,495	1,394	-	-	-
742	BRISTOL BAY BOROUGH SD	484	420	496	-	-	-
743	SOUTHEAST REGIONAL RESOURCE CENTER	403	357	295	-	-	-
744	DILLINGHAM CITY SD	2,431	2,259	2,051	-	-	-
746	KENAI PENINSULA BOROUGH SD	22,595	20,462	19,979	-	-	-
748	SAINT MARY'S SD	789	745	571	-	-	-
751	NORTHWEST ARCTIC BOROUGH SD	10,098	10,404	10,740	-	-	-
752	BERING STRAIT SD	11,327	10,860	10,445	-	-	-
753	LOWER YUKON SD	7,727	6,280	6,768	-	-	-
754	LOWER KUSKOKWIM SD	14,307	14,810	14,286	-	-	-
755	KUSPUK SD	1,684	2,052	1,675	-	-	-
756	SOUTHWEST REGION SD	3,781	3,754	3,596	-	-	-
757	LAKE AND PENINSULA BOROUGH SD	3,141	2,280	1,684	-	-	-
758	ALEUTIAN REGION SD	354	251	189	-	-	-
759	PRIBILOF SD	337	289	283	-	-	-
761	IDITAROD AREA SD	1,230	904	1,070	-	-	-
762	YUKON / KOYUKUK SD	3,711	3,150	3,167	-	-	-
763	YUKON FLATS SD	1,407	1,376	1,258	-	-	-
764	DENALI BOROUGH SD	1,188	1,030	984	-	-	-
765	DELTA/GREELY SD	1,588	1,514	1,587	-	-	-
766	ALASKA GATEWAY SD	2,109	1,692	1,752	-	-	-
767	COPPER RIVER SD	1,227	1,177	1,049	-	-	-
768	CHATHAM SD	899	793	791	-	-	-
769	SOUTHEAST ISLAND SD	1,129	1,190	976	-	-	-
770	ANNETTE ISLAND SD	2,098	1,713	1,656	-	-	-
771	CHUGACH SD	518	498	425	-	-	-
775	TANANA SD	259	227	211	-	-	(5)
777	KASHUNAMIUT SD	979	732	1,183	-	-	-
778	YUPIIT SD	2,189	2,390	1,868	-	-	-
779	SPECIAL EDUCATION SERVICE AGENCY	763	673	722	-	-	-
780	ALEUTIANS EAST BOROUGH SD	1,337	1,290	1,170	-	-	-
Total		361,989	328,528	312,145	-	-	1,453

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

	FY2015	FY2014	FY2013	FY2012
Total Plan Contributions	-	-	-	-