

State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan Occupational Death & Disability

Information Required Under Governmental
Accounting Standards Board Statement
No. 75 as of June 30, 2023



November 7, 2023

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, 2023 for June 30, 2024 Reporting - PERS DCR Occupational Death & Disability

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan (PERS DCR) for June 30, 2024 reporting based on a measurement date of June 30, 2023. Please refer to the GASB 74 report dated September 26, 2023 for any supplemental information or documentation.

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

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS DCR in accordance with the requirements of GASB 75 as of the June 30, 2023 measurement date.

The Alaska Retirement Management Board (Board) 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 Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Buck recommends requesting its 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 its prior review.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial 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. 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.

In preparing the actuarial results, we have relied upon information provided by the State of Alaska staff regarding PERS DCR plan provisions, participants, assets, contributions, and other matters used in the June 30, 2022 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, 2023 asset statements that were provided to us by staff of the State of Alaska on September 10, 2023.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2022 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from June 30, 2022 to the June 30, 2023 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.

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.

Actuarial Standards of Practice No. 27 (ASOP 27) and No. 35 (ASOP 35) require the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions selected by the plan sponsor do not significantly conflict with those that, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Buck provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used, and the signing actuaries review the assumptions annually through discussions with the Board staff and analysis of actuarial experience.

In the case of the Board's selected expected return on assets, the signing actuaries have used economic information provided by Buck's Investment Consulting and Financial Risk Management practices. Buck's Capital Market Assumptions provide relevant expected returns, standard deviations, and correlations. Projected returns are then developed for the portfolio using the GEMS[®] Economic Scenario Generator from Conning & Company. This sophisticated model uses a multifactor approach to create internally consistent, realistic economic scenarios for all asset classes that reflect the current economic environment as a starting point. Equity returns include stochastic volatility with jumps to reflect extreme, infrequent events. However, such scenarios do not typically impact the 5th through 95th percentiles. Corporate bond yields are generated by adding credit spreads to the corresponding zero-coupon Treasury yields. The credit spread is driven by several factors, including equity returns, and also contains a shock process to allow the model to generate scenarios like the 2008 Financial Crisis. GEMS[®] does not, however, model specific risks such as war, pandemics, political risks, severe economic dislocations occurring with greater frequency or severity than predicted by the model, or the risk that relationships among macroeconomic variables may differ from those of the past. From these scenarios, a probabilistic model of expected returns is created, reflecting the duration of investment and the approximate allocation of assets in the portfolio to various asset classes. Under current calibrations, GEMS[®] will tend to show higher expected returns for longer durations and a greater divergence between arithmetic and geometric average returns at higher standard deviations of portfolio return.

Based on the actuaries' analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the GEMS[®] model described above, and review of actuarial gain/loss analysis, the signing actuaries believe the assumptions, in their professional judgment, do not significantly conflict with what are reasonable for the purpose of the measurement.

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries performing actuarial services that involve designing, developing, selecting, modifying, using, reviewing, or evaluating models. In addition to the GEMS[®] model disclosed above, Buck uses third-party software to perform 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 in which the results of the liability calculations are checked using detailed sample life 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 higher level for accuracy, reasonability, and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. This 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.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Robert Besenhofer is an Associate of the Society of Actuaries, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Christian Hershey is an Associate of the Society of Actuaries and a Member 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, Robert can be reached at 312-399-9339, and Christian can be reached at 717-308-8981.

Respectfully submitted,



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Section 1: GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2023	June 30, 2022
Reporting Date	June 30, 2024	June 30, 2023
Service cost	\$ 5,068,000	\$ 5,456,000
Interest cost	1,623,000	1,572,000
Expected return on assets	(4,650,000)	(4,630,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(397,692)	(642,821)
Current period effect of changes in assumptions	0	(1,282)
Current period difference between projected and actual investment earnings	(62,600)	1,719,400
Member contributions	0	0
Administrative expenses	34,000	33,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	2,029,400	310,000
Current period recognition of prior years' deferred inflows of resources	(4,715,646)	(4,076,143)
Other additions less other deductions	<u>0</u>	<u>0</u>
Total	\$ (1,071,538)	\$ (259,846)

The employers' allocation of the OPEB expense for June 30, 2024 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:

- 7.8 years as of June 30, 2022 (for the June 30, 2023 measurement date)
- 7.8 years as of June 30, 2021 (for the June 30, 2022 measurement date)

Actuarial Assumptions

The total OPEB liability as of the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2022 valuation were rolled forward to June 30, 2023.

The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective June 30, 2022.

Actuarial Cost Method

Entry Age Normal, level percent of pay.

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, 2022 and June 30, 2023 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, 2023 measurement date is shown in Schedule C in the Appendix.

The chart on the following page provides details of the deferred outflows/inflows as of the June 30, 2023 measurement date:

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2023
June 30, 2017	Liability Gain	9.1 years	\$ (108,462)
June 30, 2018	Liability Gain	9.1 years	\$ (1,916,209)
June 30, 2019	Assumption Change	8.2 years	\$ (206,049)
June 30, 2019	Liability Gain	8.2 years	\$ (1,269,073)
June 30, 2020	Asset Loss	5 years	\$ 235,800
June 30, 2020	Liability Gain	8.2 years	\$ (1,547,854)
June 30, 2021	Asset Gain	5 years	\$ (3,959,200)
June 30, 2021	Liability Gain	8.3 years	\$ (3,141,048)
June 30, 2022	Assumption Change	7.8 years	\$ (7,436)
June 30, 2022	Asset Loss	5 years	\$ 5,158,200
June 30, 2022	Liability Gain	7.8 years	\$ (3,728,359)
June 30, 2023	Asset Gain	5 years	\$ (250,400)
June 30, 2023	Liability Gain	7.8 years	\$ (2,704,308)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2023 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, 2022 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 FY2022.

Amounts for the June 30, 2023 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 FY2023.

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, 2023 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) and one percentage point higher (8.25%) than the current rate (\$ in thousands).

FYE June 30, 2023	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 5,627	\$ 5,068	\$ 4,610
Interest	1,593	1,623	1,645
Benefit payments	(625)	(625)	(625)
Net change to inflows/outflows	(3,075)	(3,102)	(3,089)
Net change in total OPEB liability	\$ 3,520	\$ 2,964	\$ 2,541
Total OPEB liability-beginning	\$ 20,163	\$ 17,620	\$ 15,631
Total OPEB liability-ending (a)	\$ 23,683	\$ 20,584	\$ 18,172
Plan fiduciary net position-ending (b)	\$ 71,888	\$ 71,888	\$ 71,888
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (48,205)	\$ (51,304)	\$ (53,716)

Section 2: Actuarial Assumptions and Methods¹

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 June 30, 2022 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay. 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 & 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, 2022 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, 2022 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board at the June 2022 meeting based on the experience study for the period July 1, 2017 to June 30, 2021.

Investment Return

7.25% per year, net of investment expenses.

Salary Scale

Salary scale rates based on the 2017-2021 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 on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Employee mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Safety Employee table, amount-weighted, and projected with MP-2021 generational improvement.
- Others: Pub-2010 General Employee table, amount-weighted, and projected with MP-2021 generational improvement.

Deaths are assumed to result from occupational causes 70% of the time for Peace Officer/Firefighters, and 35% of the time for Others.

Mortality (Post-Commencement)

Mortality rates based on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Retiree mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Safety Retiree table, amount-weighted, and projected with MP-2021 generational improvement.
- Others: 98% of male and 106% of female rates of the Pub-2010 General Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

Beneficiary mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement.
- Others: 102% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement.

The beneficiary mortality table is applied only after the death of the original member.

Turnover

Select and ultimate rates based on the 2017-2021 actual experience (see Tables 2a and 2b).

Disability

No changes to the incidence rates from the prior valuation due to insufficient 2017-2021 actual experience (see Tables 3a and 3b). The disability rates continue after retirement eligibility.

Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, and 35% 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 following tables:

- Peace Officer/Firefighters: Pub-2010 Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement.
- Others: Pub-2010 Non-Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

Retirement

Retirement rates based on the 2017-2021 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 their husbands.

Percent Married for Occupational Death & Disability

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

Part-Time Service

Peace Officer/Firefighter members are assumed to be full-time employees. For Other members, part-time employees are assumed to earn 0.75 years of service per year.

Peace Officer / Firefighter Occupational Disability Retirement Benefit Commencement

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

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.

Administrative Expenses

The Normal Cost as of June 30, 2022 was increased by \$33,000. This amount is based on the average of actual administrative expenses during the last two fiscal years.

Changes in Assumptions Since the Prior Valuation

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

Table 1: Salary Scales

Peace Officer / Firefighter		Others	
Years of Service	Percent Increase	Years of Service	Percent Increase
< 1	8.50%	< 1	6.75%
1	7.75%	1	6.00%
2	7.25%	2	5.50%
3	7.00%	3	5.00%
4	6.75%	4	4.75%
5	6.25%	5	4.25%
6	5.75%	6	4.05%
7	5.50%	7	3.95%
8	5.25%	8	3.75%
9	5.05%	9	3.55%
10	4.95%	10	3.45%
11	4.85%	11	3.25%
12	4.75%	12	3.10%
13	4.65%	13	3.05%
14	4.55%	14	3.00%
15	4.45%	15	2.95%
16	4.35%	16	2.90%
17	4.25%	17+	2.85%
18	4.05%		
19	4.05%		
20+	3.85%		

Table 2a: Turnover Rates for Peace Officer / Firefighter

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
< 1	17.00%	27.00%
1	12.00%	21.00%
2	11.00%	15.00%
3	11.00%	13.00%
4	10.00%	9.00%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	6.60%	10.20%
30 - 34	6.80%	10.00%
35 - 39	6.70%	9.90%
40 - 44	6.50%	9.50%
45 - 49	6.50%	9.30%
50 - 54	8.50%	9.10%
55 - 59	9.80%	9.60%
60 - 64	12.50%	10.30%
65+	19.20%	10.70%

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
< 1	28.00%	29.00%
1	20.00%	24.00%
2	16.00%	19.00%
3	14.00%	16.00%
4	12.00%	14.00%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	13.70%	15.80%
30 - 34	12.20%	11.20%
35 - 39	9.70%	10.20%
40 - 44	8.50%	10.60%
45 - 49	8.90%	8.90%
50 - 54	8.40%	8.70%
55 - 59	8.70%	9.50%
60 - 64	10.10%	11.80%
65+	11.20%	15.70%

Table 3a: Disability Rates for Peace Officer / Firefighter

Age	Male	Female	Age	Male	Female
< 23	0.0179%	0.0112%	46	0.1247%	0.0780%
23	0.0244%	0.0153%	47	0.1337%	0.0836%
24	0.0310%	0.0194%	48	0.1462%	0.0914%
25	0.0374%	0.0234%	49	0.1588%	0.0993%
26	0.0440%	0.0275%	50	0.1714%	0.1071%
27	0.0505%	0.0316%	51	0.1839%	0.1150%
28	0.0526%	0.0329%	52	0.1965%	0.1228%
29	0.0548%	0.0343%	53	0.2294%	0.1434%
30	0.0570%	0.0356%	54	0.2624%	0.1640%
31	0.0591%	0.0370%	55	0.2954%	0.1846%
32	0.0612%	0.0383%	56	0.3283%	0.2052%
33	0.0634%	0.0397%	57	0.3613%	0.2258%
34	0.0657%	0.0411%	58	0.4112%	0.2570%
35	0.0679%	0.0425%	59	0.4611%	0.2882%
36	0.0702%	0.0439%	60	0.5110%	0.3194%
37	0.0724%	0.0453%	61	0.5610%	0.3506%
38	0.0757%	0.0473%	62	0.6109%	0.3818%
39	0.0789%	0.0493%	63	0.6109%	0.3818%
40	0.0822%	0.0514%	64	0.6109%	0.3818%
41	0.0854%	0.0534%	65	0.6109%	0.3818%
42	0.0886%	0.0554%	66	0.6109%	0.3818%
43	0.0977%	0.0611%	67	0.6109%	0.3818%
44	0.1066%	0.0667%	68	0.4073%	0.2546%
45	0.1157%	0.0723%	69	0.2036%	0.1273%
			70+	0.2036%	0.1273%

Table 3b: Disability Rates for Others

Age	Male	Female	Age	Male	Female
< 23	0.0327%	0.0376%	46	0.1125%	0.1154%
23	0.0360%	0.0400%	47	0.1208%	0.1236%
24	0.0392%	0.0424%	48	0.1329%	0.1360%
25	0.0425%	0.0448%	49	0.1451%	0.1484%
26	0.0456%	0.0472%	50	0.1572%	0.1608%
27	0.0489%	0.0496%	51	0.1694%	0.1734%
28	0.0501%	0.0510%	52	0.1815%	0.1858%
29	0.0513%	0.0524%	53	0.2132%	0.2168%
30	0.0524%	0.0538%	54	0.2450%	0.2478%
31	0.0536%	0.0554%	55	0.2766%	0.2788%
32	0.0548%	0.0568%	56	0.3084%	0.3098%
33	0.0566%	0.0586%	57	0.3401%	0.3408%
34	0.0584%	0.0606%	58	0.4068%	0.4096%
35	0.0602%	0.0624%	59	0.4736%	0.4784%
36	0.0620%	0.0644%	60	0.5405%	0.5470%
37	0.0638%	0.0662%	61	0.6072%	0.6158%
38	0.0669%	0.0696%	62	0.6740%	0.6844%
39	0.0701%	0.0728%	63	0.8526%	0.8450%
40	0.0734%	0.0762%	64	1.0314%	1.0054%
41	0.0765%	0.0794%	65	1.2101%	1.1660%
42	0.0797%	0.0826%	66	1.3889%	1.3264%
43	0.0879%	0.0908%	67	1.5675%	1.4870%
44	0.0962%	0.0990%	68	1.0451%	0.9914%
45	0.1043%	0.1072%	69	0.5225%	0.4956%
			70+	0.5225%	0.4956%

Table 4: Retirement Rates

Age	Rate
< 55	2.00%
55	3.00%
56	3.00%
57	3.00%
58	3.00%
59	3.00%
60	5.00%
61	5.00%
62	10.00%
63	5.00%
64	5.00%
65	25.00%
66	25.00%
67	25.00%
68	20.00%
69	20.00%
70+	100.00%

Section 3: Summary of Plan Provisions¹

Effective Date

July 1, 2006, with amendments through June 30, 2022.

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 150 employers participating in PERS DCR, including the State of Alaska, and 149 political subdivisions and public organizations.

Membership

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

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

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

Member Contributions

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

¹ Includes a summary of occupational death and disability benefits.

Occupational Disability Benefits

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

Occupational Death Benefits

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

Changes in Benefit Provisions Valued Since the Prior Valuation

There were no changes in benefit provisions since the prior valuation.

Appendix

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	2,820,721	48.89076%	8,614,551	30,047,281	(21,432,730)	995,729	(7,222,861)
102	SOUTHWEST REGION SD	6,502	0.11270%	19,858	69,265	(49,407)	4,791	(20,332)
103	ANNETTE ISLAND SD	6,899	0.11958%	21,069	73,489	(52,419)	3,687	(25,004)
104	BERING STRAIT SD	17,440	0.30229%	53,263	185,781	(132,517)	13,100	(48,089)
105	CHATHAM SD	1,872	0.03245%	5,717	19,942	(14,225)	1,219	(6,501)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	31,685	0.54919%	96,766	337,518	(240,752)	15,494	(89,870)
108	JUNEAU BOROUGH SD	33,357	0.57817%	101,873	355,330	(253,457)	17,740	(94,730)
109	MATANUSKA-SUSITNA BOROUGH	76,187	1.32053%	232,678	811,573	(578,895)	24,221	(224,881)
110	MATANUSKA-SUSITNA BOROUGH SD	85,218	1.47705%	260,257	907,767	(647,510)	47,158	(245,133)
111	ANCHORAGE SD	217,759	3.77435%	665,041	2,319,641	(1,654,600)	151,182	(595,879)
112	COPPER RIVER SD	3,550	0.06153%	10,842	37,817	(26,975)	1,825	(11,003)
113	UNIVERSITY OF ALASKA	231,669	4.01546%	707,523	2,467,819	(1,760,296)	65,126	(826,472)
115	CITY OF KENAI	27,554	0.47759%	84,151	293,516	(209,365)	23,827	(82,923)
116	FAIRBANKS NORTH STAR BOROUGH	58,991	1.02248%	180,160	628,394	(448,234)	36,637	(167,335)
117	FAIRBANKS NORTH STAR BOROUGH SD	82,273	1.42602%	251,264	876,402	(625,138)	48,778	(224,179)
118	DENALI BOROUGH SD	3,984	0.06906%	12,168	42,443	(30,275)	6,255	(12,261)
120	CITY AND BOROUGH OF SITKA	29,787	0.51630%	90,971	317,305	(226,334)	20,175	(86,094)
121	CHUGACH SD	1,298	0.02250%	3,964	13,828	(9,863)	1,910	(3,535)
122	KETCHIKAN GATEWAY BOROUGH	15,415	0.26719%	47,079	164,210	(117,131)	5,448	(46,497)
123	CITY OF SOLDOTNA	11,694	0.20269%	35,713	124,567	(88,854)	6,958	(29,807)
124	IDITAROD AREA SD	2,033	0.03524%	6,209	21,655	(15,447)	3,832	(6,265)
125	KUSPUK SD	3,776	0.06544%	11,531	40,218	(28,688)	4,521	(13,903)
126	CITY AND BOROUGH OF JUNEAU	103,375	1.79177%	315,710	1,101,186	(785,476)	50,750	(288,099)
128	CITY OF KODIAK	27,359	0.47421%	83,556	291,440	(207,884)	26,228	(81,419)
129	CITY OF FAIRBANKS	48,587	0.84215%	148,386	517,567	(369,181)	14,677	(180,905)
131	CITY OF WASILLA	28,701	0.49747%	87,654	305,734	(218,080)	7,385	(83,348)
133	SITKA BOROUGH SD	6,861	0.11891%	20,952	73,081	(52,128)	5,947	(17,853)
134	CITY OF PALMER	13,463	0.23334%	41,115	143,409	(102,293)	9,795	(38,926)
135	CITY AND BOROUGH OF WRANGELL	10,647	0.18454%	32,516	113,413	(80,898)	8,569	(42,839)
136	CITY OF BETHEL	27,697	0.48006%	84,587	295,035	(210,449)	14,524	(87,126)
137	VALDEZ CITY SD	6,462	0.11201%	19,736	68,840	(49,104)	5,116	(21,517)
138	HOONAH CITY SD	874	0.01516%	2,670	9,314	(6,644)	1,644	(2,450)
139	CITY OF NOME	14,071	0.24389%	42,974	149,893	(106,918)	6,973	(40,444)
140	CITY OF KOTZEBUE	19,840	0.34388%	60,591	211,339	(150,748)	16,787	(58,418)
141	GALENA CITY SD	11,768	0.20397%	35,940	125,358	(89,418)	7,622	(36,996)
143	CITY OF PETERSBURG	14,140	0.24508%	43,183	150,623	(107,439)	8,126	(39,038)
144	BRISTOL BAY BOROUGH	11,252	0.19502%	34,363	119,858	(85,495)	2,895	(39,654)
145	NORTH SLOPE BOROUGH	193,186	3.34843%	589,994	2,057,881	(1,467,887)	155,437	(507,715)
146	WRANGELL PUBLIC SD	2,108	0.03654%	6,439	22,459	(16,020)	3,183	(8,046)
148	CITY OF CORDOVA	9,467	0.16410%	28,914	100,851	(71,937)	9,325	(27,574)
149	NOME CITY SD	3,087	0.05350%	9,427	32,882	(23,455)	5,833	(8,884)
151	CITY OF KING COVE	2,478	0.04295%	7,568	26,397	(18,829)	1,860	(7,408)
152	ALASKA HOUSING FINANCE CORPORATION	38,861	0.67357%	118,684	413,966	(295,282)	20,601	(120,013)
153	LOWER YUKON SD	20,462	0.35465%	62,490	217,964	(155,473)	9,567	(65,026)
154	NORTHWEST ARCTIC BOROUGH SD	17,959	0.31127%	54,846	191,302	(136,456)	16,662	(46,709)
155	SOUTHEAST ISLAND SD	2,353	0.04078%	7,186	25,063	(17,877)	2,928	(7,057)
156	PRIBILOF SD	658	0.01141%	2,010	7,011	(5,001)	392	(2,300)
157	LOWER KUSKOKWIM SD	41,003	0.71069%	125,223	436,774	(311,551)	24,315	(123,600)
158	KODIAK ISLAND BOROUGH SD	19,823	0.34359%	60,540	211,161	(150,621)	14,244	(55,810)
159	YUKON FLATS SD	2,020	0.03500%	6,168	21,513	(15,345)	2,869	(5,997)
160	YUKON / KOYUKUK SD	6,052	0.10490%	18,483	64,469	(45,986)	6,306	(17,802)
161	NORTH SLOPE BOROUGH SD	27,146	0.47052%	82,905	289,172	(206,266)	32,961	(74,501)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	260	-
163	CORDOVA COMMUNITY MEDICAL CENTER	14,382	0.24928%	43,923	153,200	(109,278)	54,858	(94,152)
164	LAKE AND PENINSULA BOROUGH SD	4,085	0.07080%	12,474	43,510	(31,036)	5,418	(12,216)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	68,419	(1,629)
166	TANANA SD	189	0.00328%	578	2,017	(1,439)	1,231	(793)
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,961	0.10332%	18,205	63,497	(45,292)	2,621	(20,791)
168	HYDABURG CITY SD	1,891	0.03277%	5,775	20,142	(14,367)	1,481	(8,066)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 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%	-	-	-	35	(24)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,682	0.04648%	8,190	28,565	(20,375)	2,992	(7,857)
171	CITY OF BARRROW	2,018	0.03497%	6,162	21,493	(15,331)	6,629	(6,784)
172	CITY OF SAINT PAUL	5,567	0.09649%	17,001	59,299	(42,298)	6,516	(18,755)
173	MUNICIPALITY OF ANCHORAGE	615,904	10.67530%	1,880,987	6,560,823	(4,679,836)	291,279	(1,783,553)
174	KODIAK ISLAND BOROUGH	6,188	0.10725%	18,897	65,913	(47,016)	8,521	(17,881)
175	NOME JOINT UTILITY SYSTEM	978	0.01696%	2,988	10,420	(7,433)	527	(3,519)
176	CITY OF SAND POINT	4,406	0.07637%	13,456	46,935	(33,479)	7,340	(13,953)
177	KETCHIKAN GATEWAY BOROUGH SD	18,690	0.32395%	57,080	199,092	(142,012)	20,044	(56,021)
178	CITY OF DILLINGHAM	8,241	0.14284%	25,169	87,789	(62,620)	13,646	(21,926)
179	CITY OF UNALASKA	39,804	0.68992%	121,564	424,011	(302,447)	20,742	(106,798)
180	KENAI PENINSULA BOROUGH	73,073	1.26656%	223,167	778,400	(555,233)	30,488	(225,576)
181	CITY OF KETCHIKAN	28,467	0.49341%	86,939	303,242	(216,302)	13,084	(82,794)
182	CITY OF SEWARD	16,444	0.28502%	50,220	175,166	(124,946)	4,552	(50,594)
183	CITY OF FORT YUKON	2,591	0.04491%	7,912	27,598	(19,686)	2,327	(10,768)
184	BRISTOL BAY BOROUGH SD	1,353	0.02345%	4,132	14,412	(10,280)	1,546	(4,891)
185	CORDOVA CITY SD	2,145	0.03717%	6,550	22,846	(16,296)	2,511	(5,909)
186	CITY OF CRAIG	4,769	0.08266%	14,564	50,799	(36,235)	5,339	(12,478)
187	PETERSBURG MEDICAL CENTER	23,904	0.41432%	73,003	254,631	(181,628)	14,032	(77,283)
189	HAINES BOROUGH	7,685	0.13319%	23,469	81,859	(58,390)	9,112	(21,633)
190	KENAI PENINSULA BOROUGH SD	45,106	0.78182%	137,756	480,489	(342,733)	32,179	(129,452)
191	CITY OF NORTH POLE	12,784	0.22158%	39,043	136,179	(97,137)	12,781	(41,793)
192	CITY OF GALENA	2,442	0.04233%	7,459	26,016	(18,558)	1,107	(6,899)
193	CITY OF NENANA	642	0.01113%	1,961	6,838	(4,878)	2,380	(4,028)
195	YUPIIT SD	4,038	0.06999%	12,332	43,013	(30,681)	2,339	(13,165)
196	NENANA CITY SD	5,293	0.09174%	16,164	56,379	(40,215)	4,196	(17,936)
198	CITY OF SAXMAN	267	0.00463%	816	2,848	(2,031)	1,159	(1,120)
199	CITY OF HOONAH	9,719	0.16845%	29,681	103,526	(73,845)	11,788	(32,582)
200	CITY OF PELICAN	408	0.00707%	1,245	4,342	(3,097)	440	(1,789)
202	CITY OF WHITTIER	5,958	0.10328%	18,197	63,472	(45,274)	3,567	(21,373)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,964	0.06870%	12,106	42,224	(30,119)	8,265	(10,701)
204	CRAIG CITY SD	2,731	0.04733%	8,339	29,087	(20,748)	2,193	(7,201)
205	DILLINGHAM CITY SD	4,015	0.06959%	12,262	42,768	(30,506)	4,164	(13,711)
206	CITY OF THORNE BAY	1,169	0.02027%	3,571	12,457	(8,886)	1,708	(3,492)
208	CITY OF AKUTAN	1,964	0.03405%	5,999	20,925	(14,926)	5,039	(7,115)
209	UNALASKA CITY SD	2,413	0.04183%	7,370	25,705	(18,336)	1,361	(6,859)
211	KASHUNAMIUT SD	4,758	0.08247%	14,532	50,687	(36,155)	3,182	(18,745)
215	CITY OF HOMER	21,973	0.38084%	67,105	234,059	(166,954)	6,155	(63,240)
218	SPECIAL EDUCATION SERVICE AGENCY	605	0.01048%	1,847	6,443	(4,596)	1,216	(2,065)
219	BARTLETT REGIONAL HOSPITAL	108,159	1.87469%	330,320	1,152,145	(821,825)	63,871	(332,604)
220	NORTHWEST ARCTIC BOROUGH	6,262	0.10854%	19,125	66,709	(47,583)	8,006	(22,747)
221	SAINT MARY'S SD	3,109	0.05388%	9,493	33,113	(23,619)	1,325	(10,147)
223	BRISTOL BAY RHA	2,692	0.04665%	8,221	28,673	(20,453)	3,238	(8,118)
224	COPPER RIVER BASIN RHA	1,623	0.02813%	4,956	17,285	(12,330)	1,372	(5,474)
225	SKAGWAY CITY SD	1,051	0.01821%	3,209	11,195	(7,985)	559	(4,257)
227	CITY OF KLAWOOCK	2,474	0.04288%	7,555	26,351	(18,796)	2,732	(9,320)
228	PETERSBURG CITY SD	2,817	0.04882%	8,602	30,005	(21,402)	1,990	(7,815)
230	ALEUTIANS EAST BOROUGH	1,630	0.02825%	4,978	17,364	(12,385)	953	(4,894)
235	CITY OF HUSLIA	193	0.00334%	589	2,053	(1,464)	753	(899)
237	CITY OF KALTAG	38	0.00065%	115	401	(286)	236	(199)
240	HAINES BOROUGH SD	1,496	0.02594%	4,570	15,939	(11,370)	1,995	(4,103)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	107	0.00186%	328	1,143	(815)	797	(273)
244	ALEUTIANS EAST BOROUGH SD	2,482	0.04302%	7,580	26,439	(18,859)	1,566	(7,176)
246	DELTA/GREELY SD	3,656	0.06337%	11,165	38,943	(27,778)	2,457	(11,797)
247	LAKE AND PENINSULA BOROUGH	1,470	0.02548%	4,490	15,660	(11,170)	653	(4,307)
248	CITY AND BOROUGH OF YAKUTAT	2,527	0.04380%	7,718	26,920	(19,202)	3,872	(11,493)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 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%	-	-	-	2,710	(290)
251	KLAWOCK CITY SD	1,563	0.02709%	4,774	16,651	(11,877)	829	(5,087)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	7,249	0.12564%	22,139	77,219	(55,080)	3,995	(22,506)
257	PELICAN CITY SD	-	0.00000%	-	-	-	198	(82)
258	DENALI BOROUGH	1,815	0.03146%	5,543	19,333	(13,790)	779	(5,093)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	29	0.00050%	89	310	(221)	7	(182)
262	COOK INLET HOUSING AUTHORITY	31,777	0.55079%	97,049	338,504	(241,455)	13,190	(98,452)
263	INTERIOR RHA	3,336	0.05782%	10,187	35,533	(25,346)	2,505	(11,481)
264	YAKUTAT SD	507	0.00879%	1,549	5,404	(3,854)	908	(1,683)
265	KAKE CITY SD	1,491	0.02584%	4,552	15,879	(11,326)	730	(4,997)
267	ALEUTIAN HOUSING AUTHORITY	1,447	0.02508%	4,419	15,414	(10,995)	3,318	(3,677)
270	BERING STRAITS RHA	3,075	0.05330%	9,392	32,759	(23,367)	2,997	(10,778)
271	CITY OF EGEGIK	436	0.00756%	1,332	4,644	(3,313)	247	(1,737)
275	ILISAGVIK COLLEGE	14,730	0.25532%	44,987	156,913	(111,926)	16,996	(39,720)
276	NORTH PACIFIC RIM HA	2,526	0.04378%	7,715	26,909	(19,194)	787	(8,491)
278	SAXMAN SEAPORT	-	0.00000%	-	-	-	1,294	(277)
279	TLINGIT-HAIDA RHA	8,021	0.13902%	24,496	85,440	(60,945)	7,559	(23,621)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,353	0.02345%	4,133	14,415	(10,282)	1,619	(3,665)
282	CITY OF DELTA JUNCTION	376	0.00652%	1,148	4,006	(2,857)	2,049	(1,020)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	246	(6)
284	INTER-ISLAND FERRY AUTHORITY	2,598	0.04503%	7,934	27,673	(19,739)	2,146	(7,717)
286	CITY OF SELDOVIA	350	0.00607%	1,069	3,728	(2,659)	544	(1,135)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,885	0.05000%	8,809	30,727	(21,917)	3,330	(15,845)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	93	(9)
291	CITY OF SHAKTOOLIK	97	0.00168%	297	1,035	(738)	506	(546)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,973	0.08620%	15,188	52,976	(37,788)	1,866	(19,196)
296	MUNICIPALITY OF SKAGWAY	11,921	0.20663%	36,408	126,989	(90,581)	9,609	(35,448)
297	CITY OF NULATO	-	0.00000%	-	-	-	1,240	(71)
298	CITY OF ANIAK	815	0.01413%	2,489	8,682	(6,193)	958	(3,118)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,191	0.02065%	3,638	12,688	(9,050)	19,463	(6,443)
Total		5,769,435	100.00000%	17,620,000	61,458,000	(43,838,000)	2,892,995	(16,068,929)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net	Net	Net
				OPEB Liability as % of Covered Payroll	OPEB Liability 1% Decrease Discount Rate	OPEB Liability 1% Increase Discount Rate
101	STATE OF ALASKA				(20,189,438)	(22,405,167)
102	SOUTHWEST REGION SD				(46,541)	(51,649)
103	ANNETTE ISLAND SD				(49,379)	(54,798)
104	BERING STRAIT SD				(124,830)	(138,530)
105	CHATHAM SD				(13,400)	(14,870)
106	ALASKA MUNICIPAL LEAGUE				-	-
107	CITY OF VALDEZ				(226,786)	(251,675)
108	JUNEAU BOROUGH SD				(238,754)	(264,957)
109	MATANUSKA-SUSITNA BOROUGH				(545,314)	(605,160)
110	MATANUSKA-SUSITNA BOROUGH SD				(609,949)	(676,889)
111	ANCHORAGE SD				(1,558,618)	(1,729,672)
112	COPPER RIVER SD				(25,410)	(28,199)
113	UNIVERSITY OF ALASKA				(1,658,182)	(1,840,163)
115	CITY OF KENAI				(197,220)	(218,864)
116	FAIRBANKS NORTH STAR BOROUGH				(422,232)	(468,571)
117	FAIRBANKS NORTH STAR BOROUGH SD				(588,874)	(653,501)
118	DENALI BOROUGH SD				(28,519)	(31,648)
120	CITY AND BOROUGH OF SITKA				(213,204)	(236,603)
121	CHUGACH SD				(9,291)	(10,311)
122	KETCHIKAN GATEWAY BOROUGH				(110,336)	(122,445)
123	CITY OF SOLDOTNA				(83,700)	(92,885)
124	IDITAROD AREA SD				(14,551)	(16,148)
125	KUSPUK SD				(27,024)	(29,989)
126	CITY AND BOROUGH OF JUNEAU				(739,911)	(821,114)
128	CITY OF KODIAK				(195,825)	(217,317)
129	CITY OF FAIRBANKS				(347,765)	(385,931)
131	CITY OF WASILLA				(205,429)	(227,974)
133	SITKA BOROUGH SD				(49,104)	(54,493)
134	CITY OF PALMER				(96,359)	(106,935)
135	CITY AND BOROUGH OF WRANGELL				(76,205)	(84,568)
136	CITY OF BETHEL				(198,241)	(219,997)
137	VALDEZ CITY SD				(46,255)	(51,332)
138	HOONAH CITY SD				(6,258)	(6,945)
139	CITY OF NOME				(100,716)	(111,769)
140	CITY OF KOTZEBUE				(142,003)	(157,588)
141	GALENA CITY SD				(84,231)	(93,475)
143	CITY OF PETERSBURG				(101,207)	(112,314)
144	BRISTOL BAY BOROUGH				(80,535)	(89,374)
145	NORTH SLOPE BOROUGH				(1,382,736)	(1,534,487)
146	WRANGELL PUBLIC SD				(15,091)	(16,747)
148	CITY OF CORDOVA				(67,764)	(75,201)
149	NOME CITY SD				(22,094)	(24,519)
151	CITY OF KING COVE				(17,736)	(19,683)
152	ALASKA HOUSING FINANCE CORPORATION				(278,153)	(308,679)
153	LOWER YUKON SD				(146,455)	(162,528)
154	NORTHWEST ARCTIC BOROUGH SD				(128,540)	(142,647)
155	SOUTHEAST ISLAND SD				(16,840)	(18,689)
156	PRIBILOF SD				(4,711)	(5,228)
157	LOWER KUSKOKWIM SD				(293,478)	(325,686)
158	KODIAK ISLAND BOROUGH SD				(141,883)	(157,455)
159	YUKON FLATS SD				(14,455)	(16,042)
160	YUKON / KOYUKUK SD				(43,318)	(48,072)
161	NORTH SLOPE BOROUGH SD				(194,301)	(215,625)
162	ALEUTIAN REGION SD				-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(102,939)	(114,236)
164	LAKE AND PENINSULA BOROUGH SD				(29,235)	(32,444)
165	SITKA COMMUNITY HOSPITAL				-	-
166	TANANA SD				(1,355)	(1,504)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(42,665)	(47,347)
168	HYDABURG CITY SD				(13,534)	(15,019)

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

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 (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)
169	CITY OF TANANA				-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(19,193)	(21,300)
171	CITY OF BARRROW				(14,442)	(16,027)
172	CITY OF SAINT PAUL				(39,844)	(44,217)
173	MUNICIPALITY OF ANCHORAGE				(4,408,363)	(4,892,168)
174	KODIAK ISLAND BOROUGH				(44,288)	(49,149)
175	NOME JOINT UTILITY SYSTEM				(7,002)	(7,770)
176	CITY OF SAND POINT				(31,537)	(34,998)
177	KETCHIKAN GATEWAY BOROUGH SD				(133,774)	(148,456)
178	CITY OF DILLINGHAM				(58,988)	(65,461)
179	CITY OF UNALASKA				(284,902)	(316,169)
180	KENAI PENINSULA BOROUGH				(523,025)	(580,425)
181	CITY OF KETCHIKAN				(203,755)	(226,116)
182	CITY OF SEWARD				(117,698)	(130,615)
183	CITY OF FORT YUKON				(18,544)	(20,579)
184	BRISTOL BAY BOROUGH SD				(9,684)	(10,747)
185	CORDOVA CITY SD				(15,351)	(17,036)
186	CITY OF CRAIG				(34,133)	(37,879)
187	PETERSBURG MEDICAL CENTER				(171,092)	(189,869)
189	HAINES BOROUGH				(55,003)	(61,039)
190	KENAI PENINSULA BOROUGH SD				(322,851)	(358,283)
191	CITY OF NORTH POLE				(91,502)	(101,544)
192	CITY OF GALENA				(17,481)	(19,400)
193	CITY OF NENANA				(4,595)	(5,099)
195	YUPIIT SD				(28,901)	(32,073)
196	NENANA CITY SD				(37,882)	(42,040)
198	CITY OF SAXMAN				(1,913)	(2,123)
199	CITY OF HOONAH				(69,561)	(77,195)
200	CITY OF PELICAN				(2,918)	(3,238)
202	CITY OF WHITTIER				(42,648)	(47,329)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(28,372)	(31,485)
204	CRAIG CITY SD				(19,544)	(21,689)
205	DILLINGHAM CITY SD				(28,737)	(31,891)
206	CITY OF THORNE BAY				(8,370)	(9,289)
208	CITY OF AKUTAN				(14,060)	(15,603)
209	UNALASKA CITY SD				(17,272)	(19,168)
211	KASHUNAMIUT SD				(34,058)	(37,796)
215	CITY OF HOMER				(157,269)	(174,529)
218	SPECIAL EDUCATION SERVICE AGENCY				(4,329)	(4,804)
219	BARTLETT REGIONAL HOSPITAL				(774,152)	(859,113)
220	NORTHWEST ARCTIC BOROUGH				(44,823)	(49,742)
221	SAINT MARY'S SD				(22,249)	(24,691)
223	BRISTOL BAY RHA				(19,266)	(21,381)
224	COPPER RIVER BASIN RHA				(11,614)	(12,889)
225	SKAGWAY CITY SD				(7,522)	(8,347)
227	CITY OF KLAWOCK				(17,706)	(19,649)
228	PETERSBURG CITY SD				(20,161)	(22,374)
230	ALEUTIANS EAST BOROUGH				(11,667)	(12,947)
235	CITY OF HUSLIA				(1,379)	(1,531)
237	CITY OF KALTAG				(269)	(299)
240	HAINES BOROUGH SD				(10,710)	(11,885)
242	CITY OF ELIM				-	-
243	CITY OF ATKA				(768)	(852)
244	ALEUTIANS EAST BOROUGH SD				(17,765)	(19,715)
246	DELTA/GREELY SD				(26,167)	(29,038)
247	LAKE AND PENINSULA BOROUGH				(10,522)	(11,677)
248	CITY AND BOROUGH OF YAKUTAT				(18,088)	(20,074)

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

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 (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)
249	CITY OF UNALAKLEET				-	-
251	KLAWOCK CITY SD				(11,188)	(12,416)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(51,885)	(57,579)
257	PELICAN CITY SD				-	-
258	DENALI BOROUGH				(12,990)	(14,416)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				(208)	(231)
262	COOK INLET HOUSING AUTHORITY				(227,449)	(252,410)
263	INTERIOR RHA				(23,875)	(26,496)
264	YAKUTAT SD				(3,631)	(4,029)
265	KAKE CITY SD				(10,669)	(11,840)
267	ALEUTIAN HOUSING AUTHORITY				(10,357)	(11,493)
270	BERING STRAITS RHA				(22,011)	(24,427)
271	CITY OF EGEGIK				(3,121)	(3,463)
275	ILISAGVIK COLLEGE				(105,434)	(117,005)
276	NORTH PACIFIC RIM HA				(18,081)	(20,065)
278	SAXMAN SEAPORT				-	-
279	TLINGIT-HAIDA RHA				(57,409)	(63,710)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(9,686)	(10,749)
282	CITY OF DELTA JUNCTION				(2,691)	(2,987)
283	CITY OF ANDERSON				-	-
284	INTER-ISLAND FERRY AUTHORITY				(18,594)	(20,635)
286	CITY OF SELDOVIA				(2,505)	(2,780)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(20,646)	(22,912)
290	CITY OF UPPER KALSKAG				-	-
291	CITY OF SHAKTOOLIK				(695)	(772)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				(35,596)	(39,503)
296	MUNICIPALITY OF SKAGWAY				(85,326)	(94,691)
297	CITY OF NULATO				-	-
298	CITY OF ANIAK				(5,834)	(6,474)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(8,525)	(9,461)
Total		348.80%	1,548,116,000	-2.83%	(41,295,000)	(45,827,000)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	3,021,663	49.32656%	10,153,379	35,459,875	(25,306,497)	788,448	(7,374,371)
102	SOUTHWEST REGION SD	7,094	0.11580%	23,836	83,245	(59,409)	3,773	(20,802)
103	ANNETTE ISLAND SD	6,731	0.10987%	22,617	78,987	(56,370)	5,350	(22,205)
104	BERING STRAIT SD	16,743	0.27331%	56,258	196,478	(140,219)	17,684	(43,010)
105	CHATHAM SD	2,149	0.03509%	7,222	25,223	(18,001)	985	(7,275)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	34,166	0.55774%	114,805	400,946	(286,142)	12,790	(91,091)
108	JUNEAU BOROUGH SD	33,378	0.54488%	112,157	391,700	(279,543)	22,328	(87,514)
109	MATANUSKA-SUSITNA BOROUGH	80,681	1.31706%	271,103	946,805	(675,702)	20,044	(218,103)
110	MATANUSKA-SUSITNA BOROUGH SD	84,037	1.37185%	282,381	986,195	(703,813)	63,603	(223,745)
111	ANCHORAGE SD	219,317	3.58020%	736,948	2,573,731	(1,836,784)	168,649	(556,868)
112	COPPER RIVER SD	3,995	0.06522%	13,426	46,888	(33,462)	1,479	(12,132)
113	UNIVERSITY OF ALASKA	280,512	4.57916%	942,575	3,291,870	(2,349,294)	58,436	(1,013,485)
115	CITY OF KENAI	30,167	0.49246%	101,367	354,017	(252,650)	19,545	(85,849)
116	FAIRBANKS NORTH STAR BOROUGH	60,246	0.98348%	202,439	707,001	(504,562)	38,916	(157,389)
117	FAIRBANKS NORTH STAR BOROUGH SD	79,955	1.30521%	268,665	938,292	(669,626)	69,320	(202,555)
118	DENALI BOROUGH SD	3,568	0.05825%	11,990	41,876	(29,885)	7,867	(10,250)
120	CITY AND BOROUGH OF SITKA	29,229	0.47715%	98,216	343,010	(244,795)	26,076	(78,439)
121	CHUGACH SD	2,007	0.03277%	6,745	23,558	(16,812)	1,643	(7,730)
122	KETCHIKAN GATEWAY BOROUGH	19,336	0.31565%	64,973	226,914	(161,941)	4,794	(65,323)
123	CITY OF SOLODNA	12,358	0.20174%	41,527	145,028	(103,502)	5,751	(29,583)
124	IDITAROD AREA SD	2,131	0.03479%	7,161	25,010	(17,849)	3,282	(5,847)
125	KUSPUK SD	2,603	0.04250%	8,748	30,552	(21,804)	9,473	(9,668)
126	CITY AND BOROUGH OF JUNEAU	111,116	1.81388%	373,370	1,303,965	(930,595)	41,471	(290,993)
128	CITY OF KODIAK	30,670	0.50067%	103,057	359,919	(256,862)	22,046	(89,379)
129	CITY OF FAIRBANKS	48,663	0.79439%	163,517	571,072	(407,554)	23,690	(162,753)
131	CITY OF WASILLA	31,570	0.51535%	106,080	370,477	(264,396)	6,104	(88,393)
133	SITKA BOROUGH SD	6,628	0.10820%	22,272	77,782	(55,510)	7,388	(16,182)
134	CITY OF PALMER	13,843	0.22599%	46,517	162,456	(115,939)	9,748	(36,587)
135	CITY AND BOROUGH OF WRANGELL	10,412	0.16997%	34,986	122,187	(87,200)	10,733	(37,923)
136	CITY OF BETHEL	28,668	0.46798%	96,330	336,424	(240,094)	14,887	(81,828)
137	VALDEZ CITY SD	6,404	0.10454%	21,518	75,151	(53,633)	5,862	(19,386)
138	HOONAH CITY SD	696	0.01136%	2,339	8,168	(5,830)	2,203	(1,847)
139	CITY OF NOME	17,397	0.28399%	58,457	204,158	(145,701)	6,107	(55,946)
140	CITY OF KOTZEBUE	19,897	0.32480%	66,858	233,495	(166,637)	18,583	(53,625)
141	GALENA CITY SD	12,638	0.20631%	42,467	148,313	(105,846)	5,974	(36,747)
143	CITY OF PETERSBURG	15,109	0.24664%	50,768	177,303	(126,535)	6,602	(38,955)
144	BRISTOL BAY BOROUGH	12,611	0.20586%	42,374	147,988	(105,614)	2,438	(42,237)
145	NORTH SLOPE BOROUGH	189,871	3.09951%	638,003	2,228,175	(1,590,172)	190,120	(466,562)
146	WRANGELL PUBLIC SD	1,646	0.02687%	5,530	19,315	(13,784)	5,117	(6,151)
148	CITY OF CORDOVA	10,909	0.17809%	36,658	128,024	(91,366)	7,632	(32,725)
149	NOME CITY SD	2,881	0.04703%	9,680	33,807	(24,127)	6,268	(7,720)
151	CITY OF KING COVE	2,481	0.04050%	8,336	29,112	(20,776)	2,131	(6,849)
152	ALASKA HOUSING FINANCE CORPORATION	41,034	0.66985%	137,882	481,542	(343,660)	17,005	(115,174)
153	LOWER YUKON SD	19,752	0.32243%	66,369	231,789	(165,420)	15,805	(57,685)
154	NORTHWEST ARCTIC BOROUGH SD	19,163	0.31283%	64,393	224,887	(160,494)	13,083	(46,964)
155	SOUTHEAST ISLAND SD	2,778	0.04534%	9,333	32,596	(23,262)	2,434	(8,715)
156	PRIBILOF SD	755	0.01232%	2,536	8,858	(6,322)	314	(2,561)
157	LOWER KUSKOKWIM SD	42,176	0.68849%	141,718	494,939	(353,221)	24,692	(116,522)
158	KODIAK ISLAND BOROUGH SD	19,246	0.31417%	64,670	225,854	(161,184)	18,566	(50,333)
159	YUKON FLATS SD	2,253	0.03679%	7,572	26,445	(18,873)	2,273	(6,540)
160	YUKON / KOYUKUK SD	7,663	0.12510%	25,750	89,931	(64,181)	5,301	(25,615)
161	NORTH SLOPE BOROUGH SD	29,353	0.47916%	98,631	344,461	(245,830)	26,646	(76,349)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	176	-
163	CORDOVA COMMUNITY MEDICAL CENTER	14,999	0.24485%	50,400	176,016	(125,617)	45,616	(81,972)
164	LAKE AND PENINSULA BOROUGH SD	5,148	0.08404%	17,298	60,411	(43,113)	4,428	(17,301)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	54,381	(1,104)
166	TANANA SD	274	0.00447%	920	3,213	(2,293)	1,009	(1,207)
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,425	0.08856%	18,229	63,663	(45,434)	5,827	(17,702)
168	HYDABURG CITY SD	162	0.00265%	546	1,907	(1,361)	8,887	(3,040)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 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%	-	-	-	28	(18)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,856	0.04662%	9,597	33,516	(23,920)	2,515	(7,677)
171	CITY OF BARROW	1,872	0.03056%	6,291	21,972	(15,680)	6,499	(5,716)
172	CITY OF SAINT PAUL	4,011	0.06548%	13,479	47,073	(33,595)	13,164	(13,238)
173	MUNICIPALITY OF ANCHORAGE	640,710	10.45914%	2,152,910	7,518,868	(5,365,958)	294,043	(1,696,334)
174	KODIAK ISLAND BOROUGH	6,229	0.10169%	20,932	73,102	(52,170)	8,375	(16,446)
175	NOME JOINT UTILITY SYSTEM	1,041	0.01699%	3,496	12,211	(8,714)	434	(3,272)
176	CITY OF SAND POINT	4,755	0.07762%	15,977	55,798	(39,821)	6,069	(13,789)
177	KETCHIKAN GATEWAY BOROUGH SD	17,817	0.29085%	59,868	209,084	(149,216)	24,668	(49,348)
178	CITY OF DILLINGHAM	9,975	0.16283%	33,517	117,056	(83,539)	11,498	(29,913)
179	CITY OF UNALASKA	40,546	0.66188%	136,241	475,812	(339,571)	24,167	(101,127)
180	KENAI PENINSULA BOROUGH	83,742	1.36704%	281,391	982,736	(701,345)	25,355	(259,062)
181	CITY OF KETCHIKAN	32,571	0.53170%	109,446	382,232	(272,786)	11,068	(96,313)
182	CITY OF SEWARD	17,470	0.28519%	58,704	205,018	(146,314)	3,620	(49,076)
183	CITY OF FORT YUKON	1,208	0.01973%	4,061	14,181	(10,121)	8,305	(6,226)
184	BRISTOL BAY BOROUGH SD	1,393	0.02273%	4,679	16,342	(11,662)	1,463	(4,455)
185	CORDOVA CITY SD	2,322	0.03790%	7,802	27,247	(19,445)	2,099	(6,074)
186	CITY OF CRAIG	5,792	0.09455%	19,463	67,973	(48,510)	4,483	(17,287)
187	PETERSBURG MEDICAL CENTER	26,201	0.42771%	88,040	307,472	(219,432)	11,188	(79,565)
189	HAINES BOROUGH	8,396	0.13705%	28,211	98,526	(70,315)	7,549	(22,625)
190	KENAI PENINSULA BOROUGH SD	47,310	0.77230%	158,970	555,191	(396,221)	27,561	(125,196)
191	CITY OF NORTH POLE	14,846	0.24235%	49,885	174,219	(124,334)	10,566	(48,096)
192	CITY OF GALENA	2,580	0.04211%	8,668	30,273	(21,605)	950	(6,678)
193	CITY OF NENANA	475	0.00775%	1,594	5,568	(3,974)	2,820	(3,054)
195	YUPIIT SD	4,293	0.07009%	14,427	50,384	(35,958)	1,820	(12,512)
196	NENANA CITY SD	5,246	0.08563%	17,627	61,561	(43,934)	4,846	(16,188)
198	CITY OF SAXMAN	174	0.00284%	584	2,039	(1,455)	1,376	(771)
199	CITY OF HOONAH	10,473	0.17096%	35,191	122,901	(87,710)	9,346	(31,690)
200	CITY OF PELICAN	397	0.00649%	1,336	4,665	(3,329)	486	(1,567)
202	CITY OF WHITTIER	6,991	0.11412%	23,490	82,035	(58,546)	3,050	(24,635)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,100	0.06693%	13,776	48,113	(34,337)	7,042	(10,327)
204	CRAIG CITY SD	2,928	0.04779%	9,837	34,355	(24,518)	1,716	(7,304)
205	DILLINGHAM CITY SD	4,865	0.07942%	16,348	57,094	(40,746)	3,341	(17,093)
206	CITY OF THORNE BAY	1,412	0.02305%	4,745	16,572	(11,827)	1,398	(4,534)
208	CITY OF AKUTAN	2,251	0.03674%	7,563	26,412	(18,849)	4,004	(7,548)
209	UNALASKA CITY SD	2,536	0.04140%	8,521	29,760	(21,239)	1,196	(6,619)
211	KASHUNAMIUT SD	4,724	0.07712%	15,875	55,442	(39,567)	3,793	(16,900)
215	CITY OF HOMER	25,743	0.42024%	86,501	302,099	(215,598)	5,324	(78,016)
218	SPECIAL EDUCATION SERVICE AGENCY	850	0.01387%	2,856	9,974	(7,118)	998	(3,384)
219	BARTLETT REGIONAL HOSPITAL	109,695	1.79069%	368,595	1,287,290	(918,695)	71,119	(308,025)
220	NORTHWEST ARCTIC BOROUGH	7,678	0.12534%	25,799	90,102	(64,303)	6,332	(28,425)
221	SAINT MARY'S SD	2,782	0.04541%	9,348	32,646	(23,298)	3,198	(8,460)
223	BRISTOL BAY RHA	2,941	0.04801%	9,882	34,513	(24,631)	2,532	(8,469)
224	COPPER RIVER BASIN RHA	1,906	0.03111%	6,405	22,368	(15,963)	1,087	(6,501)
225	SKAGWAY CITY SD	1,063	0.01734%	3,570	12,469	(8,899)	657	(3,837)
227	CITY OF KLAWOCK	2,491	0.04067%	8,372	29,237	(20,866)	2,745	(8,498)
228	PETERSBURG CITY SD	3,280	0.05354%	11,022	38,492	(27,470)	1,609	(9,605)
230	ALEUTIANS EAST BOROUGH	1,687	0.02755%	5,670	19,803	(14,132)	925	(4,624)
235	CITY OF HUSLIA	300	0.00490%	1,008	3,521	(2,513)	614	(1,443)
237	CITY OF KALTAG	61	0.00099%	203	710	(507)	193	(315)
240	HAINES BOROUGH SD	1,689	0.02758%	5,676	19,824	(14,148)	1,575	(4,729)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	127	0.00207%	427	1,490	(1,064)	605	(360)
244	ALEUTIANS EAST BOROUGH SD	2,730	0.04456%	9,173	32,036	(22,863)	1,186	(7,644)
246	DELTA/GREELY SD	3,325	0.05428%	11,173	39,022	(27,849)	4,211	(10,051)
247	LAKE AND PENINSULA BOROUGH	1,513	0.02470%	5,084	17,754	(12,671)	703	(4,083)
248	CITY AND BOROUGH OF YAKUTAT	2,260	0.03689%	7,594	26,523	(18,929)	4,891	(9,619)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 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%	-	-	-	2,131	(206)
251	KLAWOCK CITY SD	1,870	0.03053%	6,285	21,949	(15,664)	682	(6,316)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	6,836	0.11159%	22,971	80,223	(57,252)	6,722	(19,571)
257	PELICAN CITY SD	51	0.00084%	172	601	(429)	165	(408)
258	DENALI BOROUGH	1,988	0.03245%	6,679	23,326	(16,647)	628	(5,400)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	102	0.00167%	344	1,202	(858)	20	(649)
262	COOK INLET HOUSING AUTHORITY	33,856	0.55267%	113,761	397,303	(283,542)	10,366	(95,989)
263	INTERIOR RHA	2,999	0.04895%	10,076	35,190	(25,114)	4,258	(9,633)
264	YAKUTAT SD	471	0.00769%	1,584	5,531	(3,947)	1,021	(1,433)
265	KAKE CITY SD	1,235	0.02016%	4,149	14,491	(10,342)	2,022	(3,948)
267	ALEUTIAN HOUSING AUTHORITY	1,463	0.02388%	4,916	17,169	(12,253)	2,976	(3,494)
270	BERING STRAITS RHA	2,404	0.03924%	8,078	28,211	(20,133)	5,860	(8,220)
271	CITY OF EGEGIK	405	0.00661%	1,360	4,751	(3,391)	434	(1,449)
275	ILISAGVIK COLLEGE	17,334	0.28296%	58,244	203,413	(145,169)	13,762	(50,563)
276	NORTH PACIFIC RIM HA	2,181	0.03560%	7,328	25,593	(18,265)	2,713	(6,943)
278	SAXMAN SEAPORT	124	0.00202%	416	1,452	(1,036)	1,108	(1,040)
279	TLINGIT-HAIDA RHA	8,122	0.13259%	27,293	95,317	(68,024)	7,608	(21,964)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,355	0.02212%	4,553	15,902	(11,349)	1,640	(3,408)
282	CITY OF DELTA JUNCTION	261	0.00427%	878	3,067	(2,189)	2,174	(679)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	197	(5)
284	INTER-ISLAND FERRY AUTHORITY	2,771	0.04523%	9,311	32,518	(23,207)	1,719	(7,593)
286	CITY OF SELDOVIA	343	0.00561%	1,154	4,030	(2,876)	549	(1,002)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,450	0.04000%	8,233	28,754	(20,521)	5,281	(13,072)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	74	(6)
291	CITY OF SHAKTOOLIK	118	0.00192%	395	1,380	(985)	421	(596)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	5,155	0.08415%	17,322	60,495	(43,173)	1,977	(17,774)
296	MUNICIPALITY OF SKAGWAY	17,300	0.28241%	58,131	203,017	(144,886)	8,757	(65,673)
297	CITY OF NULATO	-	0.00000%	-	-	-	979	(48)
298	CITY OF ANIAK	794	0.01296%	2,669	9,320	(6,651)	1,079	(2,723)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	862	0.01407%	2,896	10,112	(7,217)	17,433	(4,372)
Total		6,125,835	100.00000%	20,584,000	71,888,000	(51,304,000)	2,758,946	(16,203,343)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of		Net OPEB Liability	Net OPEB Liability
			Covered Payroll	Covered Payroll	1% Decrease Discount Rate (6.25%)	1% Increase Discount Rate (8.25%)
101	STATE OF ALASKA				(23,777,867)	(26,496,253)
102	SOUTHWEST REGION SD			(55,820)	(55,820)	(62,202)
103	ANNETTE ISLAND SD			(52,965)	(52,965)	(59,020)
104	BERING STRAIT SD			(131,749)	(131,749)	(146,812)
105	CHATHAM SD			(16,913)	(16,913)	(18,847)
106	ALASKA MUNICIPAL LEAGUE			-	-	-
107	CITY OF VALDEZ			(268,857)	(268,857)	(299,594)
108	JUNEAU BOROUGH SD			(262,657)	(262,657)	(292,686)
109	MATANUSKA-SUSITNA BOROUGH			(634,887)	(634,887)	(707,470)
110	MATANUSKA-SUSITNA BOROUGH SD			(661,300)	(661,300)	(736,902)
111	ANCHORAGE SD			(1,725,833)	(1,725,833)	(1,923,138)
112	COPPER RIVER SD			(31,441)	(31,441)	(35,036)
113	UNIVERSITY OF ALASKA			(2,207,386)	(2,207,386)	(2,459,744)
115	CITY OF KENAI			(237,388)	(237,388)	(264,528)
116	FAIRBANKS NORTH STAR BOROUGH			(474,084)	(474,084)	(528,284)
117	FAIRBANKS NORTH STAR BOROUGH SD			(629,178)	(629,178)	(701,108)
118	DENALI BOROUGH SD			(28,080)	(28,080)	(31,290)
120	CITY AND BOROUGH OF SITKA			(230,008)	(230,008)	(256,303)
121	CHUGACH SD			(15,797)	(15,797)	(17,603)
122	KETCHIKAN GATEWAY BOROUGH			(152,159)	(152,159)	(169,554)
123	CITY OF SOLDOTNA			(97,250)	(97,250)	(108,368)
124	IDITAROD AREA SD			(16,771)	(16,771)	(18,688)
125	KUSPUK SD			(20,487)	(20,487)	(22,829)
126	CITY AND BOROUGH OF JUNEAU			(874,383)	(874,383)	(974,346)
128	CITY OF KODIAK			(241,347)	(241,347)	(268,938)
129	CITY OF FAIRBANKS			(382,936)	(382,936)	(426,715)
131	CITY OF WASILLA			(248,426)	(248,426)	(276,827)
133	SITKA BOROUGH SD			(52,157)	(52,157)	(58,120)
134	CITY OF PALMER			(108,936)	(108,936)	(121,390)
135	CITY AND BOROUGH OF WRANGELL			(81,933)	(81,933)	(91,300)
136	CITY OF BETHEL			(225,591)	(225,591)	(251,382)
137	VALDEZ CITY SD			(50,393)	(50,393)	(56,154)
138	HOONAH CITY SD			(5,477)	(5,477)	(6,104)
139	CITY OF NOME			(136,900)	(136,900)	(152,551)
140	CITY OF KOTZEBUE			(156,572)	(156,572)	(174,472)
141	GALENA CITY SD			(99,452)	(99,452)	(110,822)
143	CITY OF PETERSBURG			(118,892)	(118,892)	(132,484)
144	BRISTOL BAY BOROUGH			(99,234)	(99,234)	(110,579)
145	NORTH SLOPE BOROUGH			(1,494,118)	(1,494,118)	(1,664,932)
146	WRANGELL PUBLIC SD			(12,952)	(12,952)	(14,432)
148	CITY OF CORDOVA			(85,847)	(85,847)	(95,662)
149	NOME CITY SD			(22,669)	(22,669)	(25,261)
151	CITY OF KING COVE			(19,521)	(19,521)	(21,753)
152	ALASKA HOUSING FINANCE CORPORATION			(322,902)	(322,902)	(359,817)
153	LOWER YUKON SD			(155,428)	(155,428)	(173,197)
154	NORTHWEST ARCTIC BOROUGH SD			(150,800)	(150,800)	(168,040)
155	SOUTHEAST ISLAND SD			(21,857)	(21,857)	(24,356)
156	PRIBILOF SD			(5,940)	(5,940)	(6,619)
157	LOWER KUSKOKWIM SD			(331,885)	(331,885)	(369,828)
158	KODIAK ISLAND BOROUGH SD			(151,448)	(151,448)	(168,762)
159	YUKON FLATS SD			(17,733)	(17,733)	(19,760)
160	YUKON / KOYUKUK SD			(60,304)	(60,304)	(67,198)
161	NORTH SLOPE BOROUGH SD			(230,981)	(230,981)	(257,388)
162	ALEUTIAN REGION SD			-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER			(118,029)	(118,029)	(131,523)
164	LAKE AND PENINSULA BOROUGH SD			(40,509)	(40,509)	(45,140)
165	SITKA COMMUNITY HOSPITAL			-	-	-
166	TANANA SD			(2,154)	(2,154)	(2,401)
167	SOUTHEAST REGIONAL RESOURCE CENTER			(42,690)	(42,690)	(47,570)
168	HYDABURG CITY SD			(1,279)	(1,279)	(1,425)

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of Covered Payroll		Net OPEB Liability 1% Decrease Discount Rate	Net OPEB Liability 1% Increase Discount Rate
			Covered Payroll	Covered Payroll	(6.25% Discount Rate)	(8.25% Discount Rate)
169	CITY OF TANANA				-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL			(22,475)	(25,044)	
171	CITY OF BARROW			(14,733)	(16,418)	
172	CITY OF SAINT PAUL			(31,565)	(35,174)	
173	MUNICIPALITY OF ANCHORAGE			(5,041,830)	(5,618,233)	
174	KODIAK ISLAND BOROUGH			(49,019)	(54,623)	
175	NOME JOINT UTILITY SYSTEM			(8,188)	(9,124)	
176	CITY OF SAND POINT			(37,416)	(41,694)	
177	KETCHIKAN GATEWAY BOROUGH SD			(140,202)	(156,231)	
178	CITY OF DILLINGHAM			(78,492)	(87,466)	
179	CITY OF UNALASKA			(319,059)	(355,535)	
180	KENAI PENINSULA BOROUGH			(658,980)	(734,318)	
181	CITY OF KETCHIKAN			(256,308)	(285,611)	
182	CITY OF SEWARD			(137,476)	(153,193)	
183	CITY OF FORT YUKON			(9,509)	(10,596)	
184	BRISTOL BAY BOROUGH SD			(10,958)	(12,211)	
185	CORDOVA CITY SD			(18,271)	(20,360)	
186	CITY OF CRAIG			(45,580)	(50,790)	
187	PETERSBURG MEDICAL CENTER			(206,177)	(229,749)	
189	HAINES BOROUGH			(66,067)	(73,620)	
190	KENAI PENINSULA BOROUGH SD			(372,287)	(414,849)	
191	CITY OF NORTH POLE			(116,824)	(130,180)	
192	CITY OF GALENA			(20,300)	(22,621)	
193	CITY OF NENANA			(3,734)	(4,161)	
195	YUPIIT SD			(33,786)	(37,648)	
196	NENANA CITY SD			(41,280)	(45,999)	
198	CITY OF SAXMAN			(1,367)	(1,523)	
199	CITY OF HOONAH			(82,412)	(91,834)	
200	CITY OF PELICAN			(3,128)	(3,485)	
202	CITY OF WHITTIER			(55,009)	(61,298)	
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY			(32,262)	(35,951)	
204	CRAIG CITY SD			(23,037)	(25,671)	
205	DILLINGHAM CITY SD			(38,285)	(42,661)	
206	CITY OF THORNE BAY			(11,113)	(12,383)	
208	CITY OF AKUTAN			(17,711)	(19,736)	
209	UNALASKA CITY SD			(19,956)	(22,237)	
211	KASHUNAMIUT SD			(37,177)	(41,427)	
215	CITY OF HOMER			(202,575)	(225,734)	
218	SPECIAL EDUCATION SERVICE AGENCY			(6,688)	(7,453)	
219	BARTLETT REGIONAL HOSPITAL			(863,201)	(961,886)	
220	NORTHWEST ARCTIC BOROUGH			(60,418)	(67,326)	
221	SAINT MARY'S SD			(21,891)	(24,393)	
223	BRISTOL BAY RHA			(23,143)	(25,789)	
224	COPPER RIVER BASIN RHA			(14,999)	(16,713)	
225	SKAGWAY CITY SD			(8,361)	(9,317)	
227	CITY OF KLAWOCK			(19,605)	(21,847)	
228	PETERSBURG CITY SD			(25,811)	(28,762)	
230	ALEUTIANS EAST BOROUGH			(13,279)	(14,797)	
235	CITY OF HUSLIA			(2,361)	(2,631)	
237	CITY OF KALTAG			(476)	(531)	
240	HAINES BOROUGH SD			(13,293)	(14,813)	
242	CITY OF ELIM			-	-	
243	CITY OF ATKA			(999)	(1,114)	
244	ALEUTIANS EAST BOROUGH SD			(21,482)	(23,938)	
246	DELTA/GREELY SD			(26,166)	(29,158)	
247	LAKE AND PENINSULA BOROUGH			(11,905)	(13,266)	
248	CITY AND BOROUGH OF YAKUTAT			(17,785)	(19,818)	

State of Alaska Public Employees' Retirement System DCR - Occupational Death &
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net	Net	Net
				OPEB Liability as % of Covered Payroll	OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)
249	CITY OF UNALAKLEET				-	-
251	KLAWOCK CITY SD				(14,718)	(16,401)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(53,794)	(59,944)
257	PELICAN CITY SD				(403)	(449)
258	DENALI BOROUGH				(15,642)	(17,430)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				(806)	(898)
262	COOK INLET HOUSING AUTHORITY				(266,414)	(296,872)
263	INTERIOR RHA				(23,597)	(26,295)
264	YAKUTAT SD				(3,709)	(4,133)
265	KAKE CITY SD				(9,717)	(10,828)
267	ALEUTIAN HOUSING AUTHORITY				(11,513)	(12,829)
270	BERING STRAITS RHA				(18,917)	(21,080)
271	CITY OF EGEGIK				(3,186)	(3,550)
275	ILISAGVIK COLLEGE				(136,400)	(151,994)
276	NORTH PACIFIC RIM HA				(17,161)	(19,123)
278	SAXMAN SEAPORT				(974)	(1,085)
279	TLINGIT-HAIDA RHA				(63,915)	(71,223)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(10,663)	(11,882)
282	CITY OF DELTA JUNCTION				(2,057)	(2,292)
283	CITY OF ANDERSON				-	-
284	INTER-ISLAND FERRY AUTHORITY				(21,805)	(24,298)
286	CITY OF SELDOVIA				(2,703)	(3,012)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(19,281)	(21,486)
290	CITY OF UPPER KALSKAG				-	-
291	CITY OF SHAKTOOLIK				(925)	(1,031)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				(40,565)	(45,203)
296	MUNICIPALITY OF SKAGWAY				(136,134)	(151,698)
297	CITY OF NULATO				-	-
298	CITY OF ANIAK				(6,250)	(6,964)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(6,781)	(7,556)
Total		349.24%	1,645,341,000	-3.12%	(48,205,000)	(53,716,000)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources			Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits			
101	STATE OF ALASKA	(25,306,497)	49.32656%	-	-	-	584,224	204,224	788,448
102	SOUTHWEST REGION SD	(59,409)	0.11580%	-	-	-	1,372	2,401	3,773
103	ANNETTE ISLAND SD	(56,370)	0.10987%	-	-	-	1,301	4,049	5,350
104	BERING STRAIT SD	(140,219)	0.27331%	-	-	-	3,237	14,447	17,684
105	CHATHAM SD	(18,001)	0.03509%	-	-	-	416	570	985
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	(286,142)	0.55774%	-	-	-	6,606	6,184	12,790
108	JUNEAU BOROUGH SD	(279,543)	0.54488%	-	-	-	6,454	15,875	22,328
109	MATANUSKA-SUSITNA BOROUGH	(675,702)	1.31706%	-	-	-	15,599	4,445	20,044
110	MATANUSKA-SUSITNA BOROUGH SD	(703,813)	1.37185%	-	-	-	16,248	47,355	63,603
111	ANCHORAGE SD	(1,836,784)	3.58020%	-	-	-	42,404	126,246	168,649
112	COPPER RIVER SD	(33,462)	0.06522%	-	-	-	773	706	1,479
113	UNIVERSITY OF ALASKA	(2,349,294)	4.57916%	-	-	-	54,236	4,200	58,436
115	CITY OF KENAI	(252,650)	0.49246%	-	-	-	5,833	13,712	19,545
116	FAIRBANKS NORTH STAR BOROUGH	(504,562)	0.98348%	-	-	-	11,648	27,268	38,916
117	FAIRBANKS NORTH STAR BOROUGH SD	(669,626)	1.30521%	-	-	-	15,459	53,861	69,320
118	DENALI BOROUGH SD	(29,885)	0.05825%	-	-	-	690	7,177	7,867
120	CITY AND BOROUGH OF SITKA	(244,795)	0.47715%	-	-	-	5,651	20,425	26,076
121	CHUGACH SD	(16,812)	0.03277%	-	-	-	388	1,255	1,643
122	KETCHIKAN GATEWAY BOROUGH	(161,941)	0.31565%	-	-	-	3,739	1,055	4,794
123	CITY OF SOLDOTNA	(103,502)	0.20174%	-	-	-	2,389	3,362	5,751
124	IDITAROD AREA SD	(17,849)	0.03479%	-	-	-	412	2,870	3,282
125	KUSPUK SD	(21,804)	0.04250%	-	-	-	503	8,970	9,473
126	CITY AND BOROUGH OF JUNEAU	(930,595)	1.81388%	-	-	-	21,484	19,987	41,471
128	CITY OF KODIAK	(256,862)	0.50067%	-	-	-	5,930	16,116	22,046
129	CITY OF FAIRBANKS	(407,554)	0.79439%	-	-	-	9,409	14,281	23,690
131	CITY OF WASILLA	(264,396)	0.51535%	-	-	-	6,104	-	6,104
133	SITKA BOROUGH SD	(55,510)	0.10820%	-	-	-	1,282	6,107	7,388
134	CITY OF PALMER	(115,939)	0.22599%	-	-	-	2,677	7,071	9,748
135	CITY AND BOROUGH OF WRANGELL	(87,200)	0.16997%	-	-	-	2,013	8,720	10,733
136	CITY OF BETHEL	(240,094)	0.46798%	-	-	-	5,543	9,344	14,887
137	VALDEZ CITY SD	(53,633)	0.10454%	-	-	-	1,238	4,624	5,862
138	HOONAH CITY SD	(5,830)	0.01136%	-	-	-	135	2,068	2,203
139	CITY OF NOME	(145,701)	0.28399%	-	-	-	3,364	2,743	6,107
140	CITY OF KOTZEBUE	(166,637)	0.32480%	-	-	-	3,847	14,736	18,583
141	GALENA CITY SD	(105,846)	0.20631%	-	-	-	2,444	3,531	5,974
143	CITY OF PETERSBURG	(126,535)	0.24664%	-	-	-	2,921	3,681	6,602
144	BRISTOL BAY BOROUGH	(105,614)	0.20586%	-	-	-	2,438	-	2,438
145	NORTH SLOPE BOROUGH	(1,590,172)	3.09951%	-	-	-	36,711	153,410	190,120
146	WRANGELL PUBLIC SD	(13,784)	0.02687%	-	-	-	318	4,798	5,117
148	CITY OF CORDOVA	(91,366)	0.17809%	-	-	-	2,109	5,523	7,632
149	NOME CITY SD	(24,127)	0.04703%	-	-	-	557	5,711	6,268
151	CITY OF KING COVE	(20,776)	0.04050%	-	-	-	480	1,652	2,131
152	ALASKA HOUSING FINANCE CORPORATION	(343,660)	0.66985%	-	-	-	7,934	9,071	17,005
153	LOWER YUKON SD	(165,420)	0.32243%	-	-	-	3,819	11,986	15,805
154	NORTHWEST ARCTIC BOROUGH SD	(160,494)	0.31283%	-	-	-	3,705	9,378	13,083
155	SOUTHEAST ISLAND SD	(23,262)	0.04534%	-	-	-	537	1,897	2,434
156	PRILOF SD	(6,322)	0.01232%	-	-	-	146	168	314
157	LOWER KUSKOKWIM SD	(353,221)	0.68849%	-	-	-	8,154	16,537	24,692
158	KODIAK ISLAND BOROUGH SD	(161,184)	0.31417%	-	-	-	3,721	14,845	18,566
159	YUKON FLATS SD	(18,873)	0.03679%	-	-	-	436	1,837	2,273
160	YUKON / KOYUKUK SD	(64,181)	0.12510%	-	-	-	1,482	3,819	5,301
161	NORTH SLOPE BOROUGH SD	(245,830)	0.47916%	-	-	-	5,675	20,970	26,646
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	176	176
163	CORDOVA COMMUNITY MEDICAL CENTER	(125,617)	0.24485%	-	-	-	2,900	42,716	45,616
164	LAKE AND PENINSULA BOROUGH SD	(43,113)	0.08404%	-	-	-	995	3,433	4,428
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	54,381	54,381
166	TANANA SD	(2,293)	0.00447%	-	-	-	53	956	1,009
167	SOUTHEAST REGIONAL RESOURCE CENTER	(45,434)	0.08856%	-	-	-	1,049	4,778	5,827
168	HYDABURG CITY SD	(1,361)	0.00265%	-	-	-	31	8,856	8,887

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

		Deferred Outflows of Resources							
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
							Between Projected and Actual Investment Earnings		
169	CITY OF TANANA	-	0.00000%	-	-	-	-	28	28
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(23,920)	0.04662%	-	-	-	552	1,962	2,515
171	CITY OF BARROW	(15,680)	0.03056%	-	-	-	362	6,137	6,499
172	CITY OF SAINT PAUL	(33,595)	0.06548%	-	-	-	776	12,388	13,164
173	MUNICIPALITY OF ANCHORAGE	(5,365,958)	10.45914%	-	-	-	123,878	170,165	294,043
174	KODIAK ISLAND BOROUGH	(52,170)	0.10169%	-	-	-	1,204	7,171	8,375
175	NOME JOINT UTILITY SYSTEM	(8,714)	0.01699%	-	-	-	201	233	434
176	CITY OF SAND POINT	(39,821)	0.07762%	-	-	-	919	5,150	6,069
177	KETCHIKAN GATEWAY BOROUGH SD	(149,216)	0.29085%	-	-	-	3,445	21,223	24,668
178	CITY OF DILLINGHAM	(83,539)	0.16283%	-	-	-	1,929	9,570	11,498
179	CITY OF UNALASKA	(339,571)	0.66188%	-	-	-	7,839	16,327	24,167
180	KENAI PENINSULA BOROUGH	(701,345)	1.36704%	-	-	-	16,191	9,164	25,355
181	CITY OF KETCHIKAN	(272,786)	0.53170%	-	-	-	6,298	4,770	11,068
182	CITY OF SEWARD	(146,314)	0.28519%	-	-	-	3,378	242	3,620
183	CITY OF FORT YUKON	(10,121)	0.01973%	-	-	-	234	8,071	8,305
184	BRISTOL BAY BOROUGH SD	(11,662)	0.02273%	-	-	-	269	1,194	1,463
185	CORDOVA CITY SD	(19,445)	0.03790%	-	-	-	449	1,650	2,099
186	CITY OF CRAIG	(48,510)	0.09455%	-	-	-	1,120	3,363	4,483
187	PETERSBURG MEDICAL CENTER	(219,432)	0.42771%	-	-	-	5,066	6,122	11,188
189	HAINES BOROUGH	(70,315)	0.13705%	-	-	-	1,623	5,925	7,549
190	KENAI PENINSULA BOROUGH SD	(396,221)	0.77230%	-	-	-	9,147	18,414	27,561
191	CITY OF NORTH POLE	(124,334)	0.24235%	-	-	-	2,870	7,695	10,566
192	CITY OF GALENA	(21,605)	0.04211%	-	-	-	499	451	950
193	CITY OF NENANA	(3,974)	0.00775%	-	-	-	92	2,728	2,820
195	YUPIIT SD	(35,958)	0.07009%	-	-	-	830	989	1,820
196	NENANA CITY SD	(43,934)	0.08563%	-	-	-	1,014	3,832	4,846
198	CITY OF SAXMAN	(1,455)	0.00284%	-	-	-	34	1,343	1,376
199	CITY OF HOONAH	(87,710)	0.17096%	-	-	-	2,025	7,322	9,346
200	CITY OF PELICAN	(3,329)	0.00649%	-	-	-	77	409	486
202	CITY OF WHITTIER	(58,546)	0.11412%	-	-	-	1,352	1,699	3,050
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(34,337)	0.06693%	-	-	-	793	6,250	7,042
204	CRAIG CITY SD	(24,518)	0.04779%	-	-	-	566	1,150	1,716
205	DILLINGHAM CITY SD	(40,746)	0.07942%	-	-	-	941	2,400	3,341
206	CITY OF THORNE BAY	(11,827)	0.02305%	-	-	-	273	1,125	1,398
208	CITY OF AKUTAN	(18,849)	0.03674%	-	-	-	435	3,569	4,004
209	UNALASKA CITY SD	(21,239)	0.04140%	-	-	-	490	706	1,196
211	KASHUNAMIUT SD	(39,567)	0.07712%	-	-	-	913	2,880	3,793
215	CITY OF HOMER	(215,598)	0.42024%	-	-	-	4,977	347	5,324
218	SPECIAL EDUCATION SERVICE AGENCY	(7,118)	0.01387%	-	-	-	164	834	998
219	BARTLETT REGIONAL HOSPITAL	(918,695)	1.79069%	-	-	-	21,209	49,910	71,119
220	NORTHWEST ARCTIC BOROUGH	(64,303)	0.12534%	-	-	-	1,484	4,847	6,332
221	SAINT MARY'S SD	(23,298)	0.04541%	-	-	-	538	2,660	3,198
223	BRISTOL BAY RHA	(24,631)	0.04801%	-	-	-	569	1,963	2,532
224	COPPER RIVER BASIN RHA	(15,963)	0.03111%	-	-	-	369	718	1,087
225	SKAGWAY CITY SD	(8,899)	0.01734%	-	-	-	205	452	657
227	CITY OF KLAWOCK	(20,866)	0.04067%	-	-	-	482	2,264	2,745
228	PETERSBURG CITY SD	(27,470)	0.05354%	-	-	-	634	975	1,609
230	ALEUTIANS EAST BOROUGH	(14,132)	0.02755%	-	-	-	326	599	925
235	CITY OF HUSLIA	(2,513)	0.00490%	-	-	-	58	556	614
237	CITY OF KALTAG	(507)	0.00099%	-	-	-	12	181	193
240	HAINES BOROUGH SD	(14,148)	0.02758%	-	-	-	327	1,248	1,575
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	(1,064)	0.00207%	-	-	-	25	580	605
244	ALEUTIANS EAST BOROUGH SD	(22,863)	0.04456%	-	-	-	528	658	1,186
246	DELTA/GREELY SD	(27,849)	0.05428%	-	-	-	643	3,568	4,211
247	LAKE AND PENINSULA BOROUGH	(12,671)	0.02470%	-	-	-	293	411	703
248	CITY AND BOROUGH OF YAKUTAT	(18,929)	0.03689%	-	-	-	437	4,454	4,891

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

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		
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	2,131	2,131
251	KLAWOCK CITY SD	(15,664)	0.03053%	-	-	-	320	682
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	(57,252)	0.11159%	-	-	-	1,322	6,722
257	PELICAN CITY SD	(429)	0.00084%	-	-	-	10	165
258	DENALI BOROUGH	(16,647)	0.03245%	-	-	-	384	628
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	(858)	0.00167%	-	-	-	20	20
262	COOK INLET HOUSING AUTHORITY	(283,542)	0.55267%	-	-	-	6,546	10,366
263	INTERIOR RHA	(25,114)	0.04895%	-	-	-	580	4,258
264	YAKUTAT SD	(3,947)	0.00769%	-	-	-	91	1,021
265	KAKE CITY SD	(10,342)	0.02016%	-	-	-	239	2,022
267	ALEUTIAN HOUSING AUTHORITY	(12,253)	0.02388%	-	-	-	283	2,976
270	BERING STRAITS RHA	(20,133)	0.03924%	-	-	-	465	5,860
271	CITY OF EGEGIK	(3,391)	0.00661%	-	-	-	78	434
275	ILISAGVIK COLLEGE	(145,169)	0.28296%	-	-	-	3,351	13,762
276	NORTH PACIFIC RIM HA	(18,265)	0.03560%	-	-	-	422	2,713
278	SAXMAN SEAPORT	(1,036)	0.00202%	-	-	-	24	1,085
279	TLINGIT-HAIDA RHA	(68,024)	0.13259%	-	-	-	1,570	7,608
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	(11,349)	0.02212%	-	-	-	262	1,640
282	CITY OF DELTA JUNCTION	(2,189)	0.00427%	-	-	-	51	2,124
283	CITY OF ANDERSON	-	0.00000%	-	-	-	-	197
284	INTER-ISLAND FERRY AUTHORITY	(23,207)	0.04523%	-	-	-	536	1,719
286	CITY OF SELDOVIA	(2,876)	0.00561%	-	-	-	66	483
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(20,521)	0.04000%	-	-	-	474	5,281
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	-	74
291	CITY OF SHAKTOOLIK	(985)	0.00192%	-	-	-	23	421
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(43,173)	0.08415%	-	-	-	997	1,977
296	MUNICIPALITY OF SKAGWAY	(144,886)	0.28241%	-	-	-	3,345	8,757
297	CITY OF NULATO	-	0.00000%	-	-	-	-	979
298	CITY OF ANIAK	(6,651)	0.01296%	-	-	-	154	925
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(7,217)	0.01407%	-	-	-	167	17,433
Total		(51,304,000)	100.00000%	-	-	-	1,184,400	2,758,946

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

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 Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA	(7,110,577)	(105,305)	-	-	(158,489)	(7,374,371)	(528,553)	35,406	(493,147)
102	SOUTHWEST REGION SD	(16,693)	(247)	-	-	(3,863)	(20,802)	(1,241)	(179)	(1,420)
103	ANNETTE ISLAND SD	(15,839)	(235)	-	-	(6,132)	(22,205)	(1,177)	(506)	(1,683)
104	BERING STRAIT SD	(39,399)	(583)	-	-	(3,028)	(43,010)	(2,929)	2,306	(623)
105	CHATHAM SD	(5,058)	(75)	-	-	(2,142)	(7,275)	(376)	(244)	(620)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(80,400)	(1,191)	-	-	(9,501)	(91,091)	(5,976)	(1,321)	(7,298)
108	JUNEAU BOROUGH SD	(78,546)	(1,163)	-	-	(7,805)	(87,514)	(5,839)	1,326	(4,513)
109	MATANUSKA-SUSITNA BOROUGH	(189,858)	(2,812)	-	-	(25,433)	(218,103)	(14,113)	(4,615)	(18,727)
110	MATANUSKA-SUSITNA BOROUGH SD	(197,756)	(2,929)	-	-	(23,060)	(223,745)	(14,700)	4,601	(10,099)
111	ANCHORAGE SD	(516,096)	(7,643)	-	-	(33,128)	(556,868)	(38,363)	19,017	(19,346)
112	COPPER RIVER SD	(9,402)	(139)	-	-	(2,591)	(12,132)	(699)	(318)	(1,017)
113	UNIVERSITY OF ALASKA	(660,101)	(9,776)	-	-	(343,608)	(1,013,485)	(49,067)	(65,716)	(114,784)
115	CITY OF KENAI	(70,989)	(1,051)	-	-	(13,808)	(85,849)	(5,277)	(632)	(5,909)
116	FAIRBANKS NORTH STAR BOROUGH	(141,771)	(2,100)	-	-	(13,518)	(157,389)	(10,538)	2,230	(8,308)
117	FAIRBANKS NORTH STAR BOROUGH SD	(188,151)	(2,786)	-	-	(11,618)	(202,555)	(13,986)	7,286	(6,700)
118	DENALI BOROUGH SD	(8,397)	(124)	-	-	(1,728)	(10,250)	(624)	958	334
120	CITY AND BOROUGH OF SITKA	(68,782)	(1,019)	-	-	(8,638)	(78,439)	(5,113)	2,324	(2,789)
121	CHUGACH SD	(4,724)	(70)	-	-	(2,936)	(7,730)	(351)	(129)	(480)
122	KETCHIKAN GATEWAY BOROUGH	(45,502)	(674)	-	-	(19,147)	(65,323)	(3,382)	(2,611)	(5,994)
123	CITY OF SOLDOTNA	(29,082)	(431)	-	-	(70)	(29,583)	(2,162)	854	(1,307)
124	IDITAROD AREA SD	(5,015)	(74)	-	-	(758)	(5,847)	(373)	234	(139)
125	KUSPUK SD	(6,126)	(91)	-	-	(3,451)	(9,668)	(455)	756	300
126	CITY AND BOROUGH OF JUNEAU	(261,477)	(3,872)	-	-	(25,644)	(290,993)	(19,436)	(2,393)	(21,829)
128	CITY OF KODIAK	(72,173)	(1,069)	-	-	(16,137)	(89,379)	(5,365)	(801)	(6,166)
129	CITY OF FAIRBANKS	(114,514)	(1,696)	-	-	(46,543)	(162,753)	(8,512)	(8,363)	(16,875)
131	CITY OF WASILLA	(74,290)	(1,100)	-	-	(13,003)	(88,393)	(5,522)	(2,898)	(8,420)
133	SITKA BOROUGH SD	(15,597)	(231)	-	-	(353)	(16,182)	(1,159)	1,292	133
134	CITY OF PALMER	(32,576)	(482)	-	-	(3,528)	(36,587)	(2,422)	327	(2,094)
135	CITY AND BOROUGH OF WRANGELL	(24,501)	(363)	-	-	(13,058)	(37,923)	(1,821)	(1,150)	(2,971)
136	CITY OF BETHEL	(67,461)	(999)	-	-	(13,368)	(81,828)	(5,015)	(1,623)	(6,638)
137	VALDEZ CITY SD	(15,070)	(223)	-	-	(4,093)	(19,386)	(1,120)	117	(1,003)
138	HOONAH CITY SD	(1,638)	(24)	-	-	(184)	(1,847)	(122)	470	348
139	CITY OF NOME	(40,939)	(606)	-	-	(14,401)	(55,946)	(3,043)	(1,973)	(5,016)
140	CITY OF KOTZEBUE	(46,821)	(693)	-	-	(6,110)	(53,625)	(3,480)	900	(2,581)
141	GALENA CITY SD	(29,740)	(440)	-	-	(6,566)	(36,747)	(2,211)	(181)	(2,392)
143	CITY OF PETERSBURG	(35,554)	(527)	-	-	(2,874)	(38,955)	(2,643)	97	(2,546)
144	BRISTOL BAY BOROUGH	(29,675)	(439)	-	-	(12,123)	(42,237)	(2,206)	(2,262)	(4,468)
145	NORTH SLOPE BOROUGH	(446,804)	(6,617)	-	-	(13,141)	(466,562)	(33,212)	24,961	(8,251)
146	WRANGELL PUBLIC SD	(3,873)	(57)	-	-	(2,221)	(6,151)	(288)	341	53
148	CITY OF CORDOVA	(25,672)	(380)	-	-	(6,672)	(32,725)	(1,908)	232	(1,676)
149	NOME CITY SD	(6,779)	(100)	-	-	(840)	(7,720)	(504)	1,113	609
151	CITY OF KING COVE	(5,838)	(86)	-	-	(924)	(6,849)	(434)	136	(298)
152	ALASKA HOUSING FINANCE CORPORATION	(96,561)	(1,430)	-	-	(17,183)	(115,174)	(7,178)	(1,410)	(8,587)
153	LOWER YUKON SD	(46,479)	(688)	-	-	(10,517)	(57,685)	(3,455)	(320)	(3,775)
154	NORTHWEST ARCTIC BOROUGH SD	(45,095)	(668)	-	-	(1,201)	(46,964)	(3,352)	2,312	(1,040)
155	SOUTHEAST ISLAND SD	(6,536)	(97)	-	-	(2,082)	(8,715)	(486)	31	(455)
156	PRIBILOF SD	(1,776)	(26)	-	-	(759)	(2,561)	(132)	(94)	(227)
157	LOWER KUSKOKWIM SD	(99,248)	(1,470)	-	-	(15,805)	(116,522)	(7,377)	428	(6,949)
158	KODIAK ISLAND BOROUGH SD	(45,289)	(671)	-	-	(4,373)	(50,333)	(3,366)	2,250	(1,116)
159	YUKON FLATS SD	(5,303)	(79)	-	-	(1,158)	(6,540)	(394)	260	(134)
160	YUKON / KOYUKUK SD	(18,033)	(267)	-	-	(7,314)	(25,615)	(1,340)	(373)	(1,714)
161	NORTH SLOPE BOROUGH SD	(69,073)	(1,023)	-	-	(6,253)	(76,349)	(5,134)	3,087	(2,048)
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	84	84
163	CORDOVA COMMUNITY MEDICAL CENTER	(35,296)	(523)	-	-	(46,153)	(81,972)	(2,624)	(1,655)	(4,279)
164	LAKE AND PENINSULA BOROUGH SD	(12,114)	(179)	-	-	(5,008)	(17,301)	(900)	47	(854)
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(1,104)	(1,104)	-	13,512	13,512
166	TANANA SD	(644)	(10)	-	-	(553)	(1,207)	(48)	103	55
167	SOUTHEAST REGIONAL RESOURCE CENTER	(12,766)	(189)	-	-	(4,747)	(17,702)	(949)	(63)	(1,012)
168	HYDABURG CITY SD	(382)	(6)	-	-	(2,652)	(3,040)	(28)	764	736

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

		Deferred Inflows of Resources					OPEB Expense Recognized			
Employer Number	Employer Name	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 Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	
									Plan	Total
169	CITY OF TANANA	-	-	-	-	(18)	(18)	-	1	1
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(6,721)	(100)	-	-	(856)	(7,677)	(500)	109	(391)
171	CITY OF BARROW	(4,406)	(65)	-	-	(1,245)	(5,716)	(328)	913	586
172	CITY OF SAINT PAUL	(9,439)	(140)	-	-	(3,659)	(13,238)	(702)	1,251	549
173	MUNICIPALITY OF ANCHORAGE	(1,507,718)	(22,329)	-	-	(166,288)	(1,696,334)	(112,074)	(23,322)	(135,395)
174	KODIAK ISLAND BOROUGH	(14,659)	(217)	-	-	(1,570)	(16,446)	(1,090)	875	(215)
175	NOME JOINT UTILITY SYSTEM	(2,449)	(36)	-	-	(788)	(3,272)	(182)	(212)	(394)
176	CITY OF SAND POINT	(11,189)	(166)	-	-	(2,434)	(13,789)	(832)	351	(481)
177	KETCHIKAN GATEWAY BOROUGH SD	(41,926)	(621)	-	-	(6,800)	(49,348)	(3,117)	2,433	(684)
178	CITY OF DILLINGHAM	(23,473)	(348)	-	-	(6,092)	(29,913)	(1,745)	936	(809)
179	CITY OF UNALASKA	(95,412)	(1,413)	-	-	(4,302)	(101,127)	(7,092)	1,419	(5,673)
180	KENAI PENINSULA BOROUGH	(197,063)	(2,918)	-	-	(59,081)	(259,062)	(14,648)	(9,103)	(23,751)
181	CITY OF KETCHIKAN	(76,647)	(1,135)	-	-	(18,531)	(96,313)	(5,697)	(2,679)	(8,376)
182	CITY OF SEWARD	(41,111)	(609)	-	-	(7,356)	(49,076)	(3,056)	(1,428)	(4,484)
183	CITY OF FORT YUKON	(2,844)	(42)	-	-	(3,340)	(6,226)	(211)	465	253
184	BRISTOL BAY BOROUGH SD	(3,277)	(49)	-	-	(1,130)	(4,455)	(244)	(98)	(342)
185	CORDOVA CITY SD	(5,464)	(81)	-	-	(530)	(6,074)	(406)	156	(250)
186	CITY OF CRAIG	(13,630)	(202)	-	-	(3,455)	(17,287)	(1,013)	195	(818)
187	PETERSBURG MEDICAL CENTER	(61,656)	(913)	-	-	(16,996)	(79,565)	(4,583)	(1,893)	(6,477)
189	HAINES BOROUGH	(19,757)	(293)	-	-	(2,575)	(22,625)	(1,469)	495	(974)
190	KENAI PENINSULA BOROUGH SD	(111,329)	(1,649)	-	-	(12,218)	(125,196)	(8,275)	2,460	(5,816)
191	CITY OF NORTH POLE	(34,935)	(517)	-	-	(12,644)	(48,096)	(2,597)	(1,236)	(3,833)
192	CITY OF GALENA	(6,070)	(90)	-	-	(517)	(6,678)	(451)	(80)	(532)
193	CITY OF NENANA	(1,117)	(17)	-	-	(1,921)	(3,054)	(83)	48	(35)
195	YUPIIT SD	(10,103)	(150)	-	-	(2,259)	(12,512)	(751)	(366)	(1,117)
196	NENANA CITY SD	(12,344)	(183)	-	-	(3,660)	(16,188)	(918)	46	(871)
198	CITY OF SAXMAN	(409)	(6)	-	-	(356)	(771)	(30)	214	183
199	CITY OF HOONAH	(24,645)	(365)	-	-	(6,680)	(31,690)	(1,832)	(11)	(1,843)
200	CITY OF PELICAN	(935)	(14)	-	-	(618)	(1,567)	(70)	(31)	(101)
202	CITY OF WHITTIER	(16,450)	(244)	-	-	(7,941)	(24,635)	(1,223)	(1,279)	(2,502)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(9,648)	(143)	-	-	(536)	(10,327)	(717)	1,448	731
204	CRAIG CITY SD	(6,889)	(102)	-	-	(313)	(7,304)	(512)	250	(262)
205	DILLINGHAM CITY SD	(11,449)	(170)	-	-	(5,475)	(17,093)	(851)	(318)	(1,169)
206	CITY OF THORNE BAY	(3,323)	(49)	-	-	(1,162)	(4,534)	(247)	70	(177)
208	CITY OF AKUTAN	(5,296)	(78)	-	-	(2,173)	(7,548)	(394)	188	(206)
209	UNALASKA CITY SD	(5,968)	(88)	-	-	(563)	(6,619)	(444)	1	(443)
211	KASHUNAMIUT SD	(11,118)	(165)	-	-	(5,618)	(16,900)	(826)	(317)	(1,143)
215	CITY OF HOMER	(60,578)	(897)	-	-	(16,541)	(78,016)	(4,503)	(2,790)	(7,293)
218	SPECIAL EDUCATION SERVICE AGENCY	(2,000)	(30)	-	-	(1,354)	(3,384)	(149)	13	(136)
219	BARTLETT REGIONAL HOSPITAL	(258,133)	(3,823)	-	-	(46,069)	(308,025)	(19,188)	187	(19,001)
220	NORTHWEST ARCTIC BOROUGH	(18,068)	(268)	-	-	(10,090)	(28,425)	(1,343)	(345)	(1,688)
221	SAINT MARY'S SD	(6,546)	(97)	-	-	(1,817)	(8,460)	(487)	30	(457)
223	BRISTOL BAY RHA	(6,921)	(102)	-	-	(1,445)	(8,469)	(514)	335	(180)
224	COPPER RIVER BASIN RHA	(4,485)	(66)	-	-	(1,950)	(6,501)	(333)	(81)	(415)
225	SKAGWAY CITY SD	(2,500)	(37)	-	-	(1,300)	(3,837)	(186)	(183)	(369)
227	CITY OF KLAWOCK	(5,863)	(87)	-	-	(2,548)	(8,498)	(436)	22	(414)
228	PETERSBURG CITY SD	(7,719)	(114)	-	-	(1,772)	(9,605)	(574)	(43)	(617)
230	ALEUTIANS EAST BOROUGH	(3,971)	(59)	-	-	(595)	(4,624)	(295)	(6)	(301)
235	CITY OF HUSLIA	(706)	(10)	-	-	(727)	(1,443)	(52)	(13)	(65)
237	CITY OF KALTAG	(142)	(2)	-	-	(171)	(315)	(11)	10	(1)
240	HAINES BOROUGH SD	(3,975)	(59)	-	-	(695)	(4,729)	(295)	252	(43)
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	(299)	(4)	-	-	(57)	(360)	(22)	181	158
244	ALEUTIANS EAST BOROUGH SD	(6,424)	(95)	-	-	(1,125)	(7,644)	(478)	53	(425)
246	DELTA/GREELY SD	(7,825)	(116)	-	-	(2,110)	(10,051)	(582)	337	(245)
247	LAKE AND PENINSULA BOROUGH	(3,560)	(53)	-	-	(470)	(4,083)	(265)	3	(261)
248	CITY AND BOROUGH OF YAKUTAT	(5,319)	(79)	-	-	(4,221)	(9,619)	(395)	35	(360)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

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 Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
249	CITY OF UNALAKLEET	-	-	-	-	(206)	(206)	-	496	496
251	KLAWOCK CITY SD	(4,401)	(65)	-	-	(1,849)	(6,316)	(327)	(213)	(541)
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(16,087)	(238)	-	-	(3,246)	(19,571)	(1,196)	198	(998)
257	PELICAN CITY SD	(121)	(2)	-	-	(286)	(408)	(9)	(9)	(18)
258	DENALI BOROUGH	(4,678)	(69)	-	-	(653)	(5,400)	(348)	(64)	(412)
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	(241)	(4)	-	-	(404)	(649)	(18)	(62)	(80)
262	COOK INLET HOUSING AUTHORITY	(79,669)	(1,180)	-	-	(15,140)	(95,989)	(5,922)	(1,946)	(7,868)
263	INTERIOR RHA	(7,056)	(105)	-	-	(2,472)	(9,633)	(525)	155	(370)
264	YAKUTAT SD	(1,109)	(16)	-	-	(307)	(1,433)	(82)	97	15
265	KAKE CITY SD	(2,906)	(43)	-	-	(999)	(3,948)	(216)	93	(123)
267	ALEUTIAN HOUSING AUTHORITY	(3,443)	(51)	-	-	-	(3,494)	(256)	619	363
270	BERING STRAITS RHA	(5,657)	(84)	-	-	(2,479)	(8,220)	(421)	636	216
271	CITY OF EGEGIK	(953)	(14)	-	-	(482)	(1,449)	(71)	(78)	(149)
275	ILISAGVIK COLLEGE	(40,789)	(604)	-	-	(9,169)	(50,563)	(3,032)	1,200	(1,832)
276	NORTH PACIFIC RIM HA	(5,132)	(76)	-	-	(1,735)	(6,943)	(381)	17	(364)
278	SAXMAN SEAPORT	(291)	(4)	-	-	(744)	(1,040)	(22)	57	35
279	TLINGIT-HAIDA RHA	(19,113)	(283)	-	-	(2,568)	(21,964)	(1,421)	758	(663)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(3,189)	(47)	-	-	(172)	(3,408)	(237)	247	10
282	CITY OF DELTA JUNCTION	(615)	(9)	-	-	(55)	(679)	(46)	509	463
283	CITY OF ANDERSON	-	-	-	-	(5)	(5)	-	47	47
284	INTER-ISLAND FERRY AUTHORITY	(6,521)	(97)	-	-	(976)	(7,593)	(485)	91	(394)
286	CITY OF SELDOVIA	(808)	(12)	-	-	(182)	(1,002)	(60)	49	(12)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(5,766)	(85)	-	-	(7,221)	(13,072)	(429)	(449)	(877)
290	CITY OF UPPER KALSKAG	-	-	-	-	(6)	(6)	-	16	16
291	CITY OF SHAKTOOLIK	(277)	(4)	-	-	(315)	(596)	(21)	26	5
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(12,131)	(180)	-	-	(5,463)	(17,774)	(902)	(862)	(1,763)
296	MUNICIPALITY OF SKAGWAY	(40,710)	(603)	-	-	(24,360)	(65,673)	(3,026)	(2,902)	(5,928)
297	CITY OF NULATO	-	-	-	-	(48)	(48)	-	238	238
298	CITY OF ANIAK	(1,869)	(28)	-	-	(826)	(2,723)	(139)	(42)	(181)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(2,028)	(30)	-	-	(2,315)	(4,372)	(151)	2,804	2,653
Total		(14,415,312)	(213,485)	-	-	(1,574,546)	(16,203,343)	(1,071,538)	(0)	(1,071,538)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
101	STATE OF ALASKA	(1,553,273)	(1,669,585)	(700,931)	(1,094,751)	(847,732)	(719,650)
102	SOUTHWEST REGION SD	(3,909)	(4,182)	(1,727)	(2,927)	(2,377)	(1,908)
103	ANNETTE ISLAND SD	(4,045)	(4,304)	(1,886)	(2,956)	(2,345)	(1,319)
104	BERING STRAIT SD	(6,497)	(7,141)	(1,364)	(4,875)	(3,717)	(1,731)
105	CHATHAM SD	(1,374)	(1,457)	(697)	(1,032)	(901)	(830)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(19,285)	(20,600)	(9,031)	(12,168)	(9,314)	(7,904)
108	JUNEAU BOROUGH SD	(16,223)	(17,508)	(17,508)	(5,850)	(11,414)	(8,679)
109	MATANUSKA-SUSITNA BOROUGH	(47,034)	(50,139)	(22,933)	(33,738)	(24,951)	(19,263)
110	MATANUSKA-SUSITNA BOROUGH SD	(39,583)	(42,818)	(13,207)	(28,588)	(22,796)	(13,151)
111	ANCHORAGE SD	(96,292)	(104,734)	(27,779)	(69,778)	(54,265)	(35,370)
112	COPPER RIVER SD	(2,418)	(2,572)	(1,207)	(1,726)	(1,449)	(1,282)
113	UNIVERSITY OF ALASKA	(213,199)	(223,997)	(122,115)	(150,149)	(125,910)	(119,678)
115	CITY OF KENAI	(16,493)	(17,654)	(7,943)	(9,837)	(7,255)	(7,121)
116	FAIRBANKS NORTH STAR BOROUGH	(29,445)	(31,764)	(10,795)	(19,544)	(15,807)	(11,116)
117	FAIRBANKS NORTH STAR BOROUGH SD	(34,751)	(37,829)	(10,276)	(23,216)	(17,647)	(9,516)
118	DENALI BOROUGH SD	(918)	(1,056)	147	(486)	(315)	246
120	CITY AND BOROUGH OF SITKA	(13,043)	(14,168)	(4,764)	(8,269)	(7,450)	(4,668)
121	CHUGACH SD	(1,184)	(1,261)	(655)	(1,027)	(847)	(1,111)
122	KETCHIKAN GATEWAY BOROUGH	(12,778)	(13,522)	(7,413)	(9,896)	(8,302)	(8,618)
123	CITY OF SOLDOTNA	(5,643)	(6,119)	(2,276)	(3,976)	(3,170)	(2,648)
124	IDITAROD AREA SD	(886)	(968)	11	(291)	(221)	(209)
125	KUSPUK SD	(613)	(713)	421	(147)	(138)	995
126	CITY AND BOROUGH OF JUNEAU	(60,813)	(65,091)	(27,692)	(40,811)	(29,255)	(25,861)
128	CITY OF KODIAK	(16,926)	(18,107)	(8,026)	(9,811)	(7,217)	(7,246)
129	CITY OF FAIRBANKS	(33,948)	(35,821)	(20,198)	(21,732)	(16,169)	(11,194)
131	CITY OF WASILLA	(19,496)	(20,712)	(10,235)	(13,017)	(10,028)	(8,801)
133	SITKA BOROUGH SD	(2,192)	(2,448)	(352)	(1,715)	(1,376)	(710)
134	CITY OF PALMER	(6,951)	(7,484)	(2,570)	(4,022)	(3,201)	(2,612)
135	CITY AND BOROUGH OF WRANGELL	(6,624)	(7,025)	(3,720)	(4,476)	(3,056)	(2,288)
136	CITY OF BETHEL	(16,696)	(17,799)	(8,451)	(10,736)	(7,305)	(5,955)
137	VALDEZ CITY SD	(3,250)	(3,496)	(1,178)	(2,658)	(1,892)	(1,050)
138	HOONAH CITY SD	104	77	147	(90)	(18)	137
139	CITY OF NOME	(11,120)	(11,789)	(6,172)	(7,982)	(6,069)	(6,708)
140	CITY OF KOTZEBUE	(9,561)	(10,327)	(3,878)	(5,420)	(3,398)	(2,458)
141	GALENA CITY SD	(6,826)	(7,312)	(3,058)	(5,331)	(4,555)	(3,692)
143	CITY OF PETERSBURG	(7,847)	(8,428)	(3,577)	(5,436)	(3,855)	(3,209)
144	BRISTOL BAY BOROUGH	(8,892)	(9,378)	(5,116)	(6,601)	(5,224)	(4,588)
145	NORTH SLOPE BOROUGH	(74,866)	(82,175)	(18,881)	(48,423)	(32,315)	(19,782)
146	WRANGELL PUBLIC SD	(524)	(587)	19	(193)	35	216
148	CITY OF CORDOVA	(5,504)	(5,924)	(2,270)	(4,324)	(3,710)	(3,361)
149	NOME CITY SD	(402)	(513)	256	(577)	(266)	50
151	CITY OF KING COVE	(1,168)	(1,264)	(450)	(758)	(609)	(469)
152	ALASKA HOUSING FINANCE CORPORATION	(22,984)	(24,563)	(10,173)	(17,004)	(13,309)	(10,136)
153	LOWER YUKON SD	(10,704)	(11,465)	(4,472)	(7,278)	(5,439)	(2,522)
154	NORTHWEST ARCTIC BOROUGH SD	(7,764)	(8,501)	(1,951)	(6,213)	(5,144)	(4,309)
155	SOUTHEAST ISLAND SD	(1,430)	(1,536)	(599)	(929)	(818)	(969)
156	PRIBILOF SD	(491)	(520)	(254)	(390)	(310)	(282)
157	LOWER KUSKOKWIM SD	(21,746)	(23,369)	(8,999)	(15,649)	(12,525)	(9,543)
158	KODIAK ISLAND BOROUGH SD	(7,868)	(8,609)	(1,950)	(6,139)	(4,583)	(2,617)
159	YUKON FLATS SD	(925)	(1,011)	(292)	(735)	(649)	(655)
160	YUKON / KOYUKUK SD	(4,402)	(4,697)	(1,990)	(3,298)	(2,875)	(3,051)
161	NORTH SLOPE BOROUGH SD	(12,346)	(13,476)	(2,911)	(8,007)	(6,712)	(6,252)
162	ALEUTIAN REGION SD	84	84	8	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(9,541)	(10,118)	(3,681)	(9,236)	(1,471)	(2,309)
164	LAKE AND PENINSULA BOROUGH SD	(2,660)	(2,858)	(1,057)	(2,302)	(1,864)	(2,132)
165	SITKA COMMUNITY HOSPITAL	13,512	13,512	13,985	10,370	1,898	-
166	TANANA SD	(41)	(52)	3	13	(20)	(102)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(2,915)	(3,124)	(1,290)	(2,171)	(1,781)	(594)
168	HYDABURG CITY SD	679	673	786	697	1,007	2,005

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
169	CITY OF TANANA	1	1	1	6	1	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(1,393)	(1,503)	(552)	(776)	(522)	(416)
171	CITY OF BARROW	(71)	(143)	502	142	146	208
172	CITY OF SAINT PAUL	(858)	(1,012)	(75)	(177)	401	1,647
173	MUNICIPALITY OF ANCHORAGE	(360,183)	(384,846)	(171,598)	(214,060)	(149,968)	(121,636)
174	KODIAK ISLAND BOROUGH	(2,400)	(2,640)	(355)	(1,214)	(875)	(586)
175	NOME JOINT UTILITY SYSTEM	(759)	(799)	(328)	(434)	(298)	(221)
176	CITY OF SAND POINT	(2,149)	(2,332)	(876)	(1,003)	(623)	(737)
177	KETCHIKAN GATEWAY BOROUGH SD	(6,934)	(7,620)	(1,346)	(4,579)	(3,213)	(987)
178	CITY OF DILLINGHAM	(4,308)	(4,692)	(1,483)	(2,820)	(2,250)	(2,860)
179	CITY OF UNALASKA	(19,898)	(21,459)	(8,036)	(12,351)	(8,822)	(6,394)
180	KENAI PENINSULA BOROUGH	(53,131)	(56,355)	(29,101)	(36,744)	(29,736)	(28,640)
181	CITY OF KETCHIKAN	(19,804)	(21,058)	(10,510)	(14,098)	(10,128)	(9,648)
182	CITY OF SEWARD	(10,613)	(11,286)	(5,453)	(7,483)	(5,850)	(4,770)
183	CITY OF FORT YUKON	(171)	(217)	435	401	266	1,365
184	BRISTOL BAY BOROUGH SD	(831)	(884)	(336)	(443)	(315)	(183)
185	CORDOVA CITY SD	(1,065)	(1,154)	(308)	(626)	(413)	(408)
186	CITY OF CRAIG	(2,850)	(3,073)	(1,286)	(2,019)	(1,668)	(1,908)
187	PETERSBURG MEDICAL CENTER	(15,669)	(16,677)	(7,614)	(11,904)	(9,260)	(7,252)
189	HAINES BOROUGH	(3,920)	(4,243)	(1,254)	(2,129)	(1,689)	(1,842)
190	KENAI PENINSULA BOROUGH SD	(22,414)	(24,235)	(7,990)	(17,124)	(14,597)	(11,275)
191	CITY OF NORTH POLE	(9,042)	(9,613)	(4,939)	(5,257)	(4,102)	(4,578)
192	CITY OF GALENA	(1,437)	(1,536)	(583)	(939)	(689)	(546)
193	CITY OF NENANA	(202)	(220)	(65)	(168)	176	246
195	YUPIIT SD	(2,623)	(2,788)	(1,052)	(1,826)	(1,371)	(1,033)
196	NENANA CITY SD	(2,712)	(2,914)	(1,078)	(2,012)	(1,561)	(1,066)
198	CITY OF SAXMAN	123	116	95	20	94	158
199	CITY OF HOONAH	(5,517)	(5,920)	(2,892)	(3,358)	(2,370)	(2,286)
200	CITY OF PELICAN	(240)	(256)	(92)	(208)	(171)	(114)
202	CITY OF WHITTIER	(4,954)	(5,224)	(2,812)	(3,502)	(2,521)	(2,573)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(707)	(865)	394	(626)	(704)	(776)
204	CRAIG CITY SD	(1,289)	(1,402)	(380)	(1,007)	(820)	(689)
205	DILLINGHAM CITY SD	(2,876)	(3,063)	(1,711)	(2,373)	(1,936)	(1,795)
206	CITY OF THORNE BAY	(673)	(727)	(217)	(538)	(449)	(532)
208	CITY OF AKUTAN	(996)	(1,082)	246	(638)	(522)	(552)
209	UNALASKA CITY SD	(1,332)	(1,430)	(504)	(869)	(727)	(561)
211	KASHUNAMIUT SD	(2,801)	(2,983)	(1,565)	(2,459)	(2,005)	(1,294)
215	CITY OF HOMER	(16,325)	(17,316)	(8,921)	(11,982)	(9,263)	(8,886)
218	SPECIAL EDUCATION SERVICE AGENCY	(434)	(466)	(181)	(412)	(406)	(487)
219	BARTLETT REGIONAL HOSPITAL	(57,486)	(61,709)	(22,556)	(41,405)	(32,458)	(21,292)
220	NORTHWEST ARCTIC BOROUGH	(4,382)	(4,678)	(2,487)	(3,800)	(3,539)	(3,207)
221	SAINT MARY'S SD	(1,433)	(1,540)	(608)	(1,018)	(591)	(71)
223	BRISTOL BAY RHA	(1,212)	(1,325)	(370)	(1,108)	(1,040)	(882)
224	COPPER RIVER BASIN RHA	(1,083)	(1,157)	(550)	(974)	(848)	(803)
225	SKAGWAY CITY SD	(742)	(783)	(433)	(546)	(415)	(261)
227	CITY OF KLAWOCK	(1,288)	(1,384)	(604)	(951)	(840)	(686)
228	PETERSBURG CITY SD	(1,768)	(1,894)	(777)	(1,331)	(1,116)	(1,110)
230	ALEUTIANS EAST BOROUGH	(893)	(958)	(336)	(620)	(511)	(380)
235	CITY OF HUSLIA	(170)	(182)	(83)	(120)	(105)	(168)
237	CITY OF KALTAG	(22)	(25)	(17)	(18)	(16)	(24)
240	HAINES BOROUGH SD	(636)	(701)	(219)	(573)	(505)	(521)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	114	109	58	(1)	(4)	(31)
244	ALEUTIANS EAST BOROUGH SD	(1,383)	(1,488)	(753)	(1,160)	(899)	(776)
246	DELTA/GREELY SD	(1,412)	(1,540)	(489)	(1,184)	(901)	(315)
247	LAKE AND PENINSULA BOROUGH	(792)	(850)	(400)	(598)	(440)	(300)
248	CITY AND BOROUGH OF YAKUTAT	(1,153)	(1,240)	(390)	(783)	(706)	(456)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
249	CITY OF UNALAKLEET	496	496	543	307	74	9
251	KLAWOCK CITY SD	(1,197)	(1,269)	(667)	(982)	(781)	(738)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(3,396)	(3,659)	(1,206)	(2,156)	(1,712)	(721)
257	PELICAN CITY SD	(36)	(38)	(25)	(30)	(42)	(71)
258	DENALI BOROUGH	(1,109)	(1,186)	(538)	(783)	(625)	(531)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	(116)	(120)	(86)	(99)	(90)	(119)
262	COOK INLET HOUSING AUTHORITY	(19,746)	(21,050)	(9,715)	(14,998)	(11,427)	(8,688)
263	INTERIOR RHA	(1,422)	(1,538)	(484)	(990)	(813)	(128)
264	YAKUTAT SD	(150)	(168)	13	(102)	(30)	26
265	KAKE CITY SD	(556)	(604)	(149)	(361)	(278)	23
267	ALEUTIAN HOUSING AUTHORITY	(150)	(206)	252	(142)	(147)	(124)
270	BERING STRAITS RHA	(627)	(720)	(154)	(574)	(445)	160
271	CITY OF EGEGIK	(291)	(307)	(159)	(130)	(90)	(37)
275	ILISAGVIK COLLEGE	(7,914)	(8,581)	(2,775)	(6,161)	(5,618)	(5,752)
276	NORTH PACIFIC RIM HA	(1,129)	(1,213)	(492)	(769)	(532)	(94)
278	SAXMAN SEAPORT	(8)	(13)	69	29	55	(64)
279	TLINGIT-HAIDA RHA	(3,512)	(3,825)	(1,375)	(2,657)	(1,705)	(1,281)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(465)	(517)	(42)	(348)	(247)	(149)
282	CITY OF DELTA JUNCTION	371	361	366	148	92	157
283	CITY OF ANDERSON	47	47	43	25	22	7
284	INTER-ISLAND FERRY AUTHORITY	(1,366)	(1,473)	(527)	(1,023)	(783)	(702)
286	CITY OF SELDOVIA	(132)	(145)	12	(83)	(70)	(34)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(1,737)	(1,831)	(983)	(1,337)	(1,177)	(726)
290	CITY OF UPPER KALSKAG	16	16	19	15	3	-
291	CITY OF SHAKTOOLIK	(36)	(41)	(3)	(31)	(41)	(22)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(3,572)	(3,770)	(2,102)	(2,747)	(2,113)	(1,493)
296	MUNICIPALITY OF SKAGWAY	(11,998)	(12,664)	(6,647)	(9,168)	(7,543)	(8,897)
297	CITY OF NULATO	238	238	258	167	30	-
298	CITY OF ANIAK	(459)	(490)	(152)	(267)	(203)	(72)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,351	2,318	3,595	2,609	1,445	743
Total		(3,220,738)	(3,456,538)	(1,430,454)	(2,219,590)	(1,708,153)	(1,408,923)

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

Employer Number	Employer Name	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
101	STATE OF ALASKA	3,021,663	2,820,721	2,618,142	2,160,708	2,029,112	1,102,948	1,108,815	1,654,395
102	SOUTHWEST REGION SD	7,094	6,502	6,083	4,408	3,935	2,494	2,178	2,516
103	ANNETTE ISLAND SD	6,731	6,899	5,662	3,885	3,294	1,965	1,787	1,895
104	BERING STRAIT SD	16,743	17,440	16,535	12,775	11,774	6,555	7,188	8,500
105	CHATHAM SD	2,149	1,872	1,436	1,122	1,115	643	587	646
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	34,166	31,685	30,691	24,560	23,555	11,809	11,166	15,570
108	JUNEAU BOROUGH SD	33,378	33,357	30,802	24,203	21,655	12,027	11,545	13,271
109	MATANUSKA-SUSITNA BOROUGH	80,681	76,187	69,279	54,323	44,786	23,305	22,861	29,406
110	MATANUSKA-SUSITNA BOROUGH SD	84,037	85,218	78,064	58,158	54,296	30,494	30,915	35,261
111	ANCHORAGE SD	219,317	217,759	206,386	162,748	149,560	86,100	86,741	100,104
112	COPPER RIVER SD	3,995	3,550	3,140	2,357	2,294	1,193	1,040	1,214
113	UNIVERSITY OF ALASKA	280,512	231,669	188,417	134,933	125,182	58,084	46,774	43,132
115	CITY OF KENAI	30,167	27,554	26,773	23,663	23,345	12,230	12,472	21,284
116	FAIRBANKS NORTH STAR BOROUGH	60,246	58,991	55,228	43,154	42,310	22,301	20,474	23,616
117	FAIRBANKS NORTH STAR BOROUGH SD	79,955	82,273	77,326	61,796	58,182	31,321	29,882	35,148
118	DENALI BOROUGH SD	3,568	3,984	4,461	3,235	3,177	1,856	1,668	2,026
120	CITY AND BOROUGH OF SITKA	29,229	29,787	26,405	20,549	23,587	13,377	13,557	22,547
121	CHUGACH SD	2,007	1,298	1,335	1,186	1,010	567	601	839
122	KETCHIKAN GATEWAY BOROUGH	19,336	15,415	12,774	10,228	9,624	4,911	4,905	7,324
123	CITY OF SOLODNA	12,358	11,694	11,054	9,168	9,107	5,210	5,332	8,817
124	IDITAROD AREA SD	2,131	2,033	2,389	2,017	2,153	914	1,040	839
125	KUSPUK SD	2,603	3,776	3,744	2,107	2,313	1,463	1,404	1,285
126	CITY AND BOROUGH OF JUNEAU	111,116	103,375	96,724	84,168	73,525	39,226	41,478	58,740
128	CITY OF KODIAK	30,670	27,359	28,695	24,042	23,748	12,246	12,082	19,246
129	CITY OF FAIRBANKS	48,663	48,587	37,964	30,651	27,795	12,477	11,260	21,014
131	CITY OF WASILLA	31,570	28,701	26,114	20,979	19,310	9,937	9,145	13,398
133	SITKA BOROUGH SD	6,628	6,861	6,503	5,217	5,095	2,932	2,974	3,839
134	CITY OF PALMER	13,843	13,463	12,358	10,764	11,201	5,657	5,912	7,719
135	CITY AND BOROUGH OF WRANGELL	10,412	10,647	7,354	7,704	6,118	2,472	2,131	3,461
136	CITY OF BETHEL	28,668	27,697	24,490	22,169	18,895	8,353	8,810	13,638
137	VALDEZ CITY SD	6,404	6,462	5,927	4,333	3,044	2,090	2,305	3,573
138	HOONAH CITY SD	696	874	869	715	574	315	449	803
139	CITY OF NOME	17,397	14,071	12,995	11,577	9,836	5,344	5,144	8,346
140	CITY OF KOTZEBUE	19,897	19,840	19,510	17,444	16,136	8,553	9,641	16,268
141	GALENA CITY SD	12,638	11,768	9,765	7,433	7,190	4,227	4,128	4,985
143	CITY OF PETERSBURG	15,109	14,140	13,835	11,469	9,834	5,480	5,033	8,046
144	BRISTOL BAY BOROUGH	12,611	11,252	8,516	6,823	5,587	2,862	2,810	3,791
145	NORTH SLOPE BOROUGH	189,871	193,186	188,384	165,552	149,807	86,723	86,892	118,690
146	WRANGELL PUBLIC SD	1,646	2,108	1,505	2,019	1,634	756	739	813
148	CITY OF CORDOVA	10,909	9,467	9,382	6,672	6,664	4,108	4,817	7,082
149	NOME CITY SD	2,881	3,087	3,385	2,799	2,189	1,381	1,594	2,276
151	CITY OF KING COVE	2,481	2,478	2,075	1,903	1,911	1,233	1,053	1,413
152	ALASKA HOUSING FINANCE CORPORATION	41,034	38,861	34,535	26,429	22,705	12,874	12,440	14,040
153	LOWER YUKON SD	19,752	20,462	19,177	13,280	11,555	5,983	5,605	6,177
154	NORTHWEST ARCTIC BOROUGH SD	19,163	17,959	17,079	13,935	13,330	7,834	8,495	10,161
155	SOUTHEAST ISLAND SD	2,778	2,353	2,042	2,044	2,196	1,083	946	1,140
156	PRIBILOF SD	755	658	519	417	335	137	205	227
157	LOWER KUSKOKWIM SD	42,176	41,003	34,776	29,047	26,870	15,130	13,791	16,371
158	KODIAK ISLAND BOROUGH SD	19,246	19,823	17,710	14,692	12,901	7,280	8,191	9,659
159	YUKON FLATS SD	2,253	2,020	1,794	1,631	1,644	1,111	945	1,213
160	YUKON / KOYUKUK SD	7,663	6,052	6,044	4,501	4,508	2,568	2,491	2,798
161	NORTH SLOPE BOROUGH SD	29,353	27,146	27,196	23,116	23,416	13,127	12,442	13,998
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	125
163	CORDOVA COMMUNITY MEDICAL CENTER	14,999	14,382	11,720	19,876	(2)	1,687	5,196	4,103
164	LAKE AND PENINSULA BOROUGH SD	5,148	4,085	3,611	3,401	2,833	1,800	2,094	2,428
165	SITKA COMMUNITY HOSPITAL	-	-	-	1,628	19,372	13,299	13,785	16,276
166	TANANA SD	274	189	238	295	428	217	123	211
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,425	5,961	5,058	3,017	2,859	1,495	1,538	1,838
168	HYDABURG CITY SD	162	1,891	1,502	1,417	496	328	327	306

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Schedule E - Contribution History

Employer Number	Employer Name	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
169	CITY OF TANANA	-	-	-	-	14	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,856	2,682	3,045	2,394	2,238	962	801	981
171	CITY OF BARROW	1,872	2,018	2,485	2,257	2,294	1,664	1,199	1,441
172	CITY OF SAINT PAUL	4,011	5,567	6,076	4,573	3,907	1,816	1,404	3,204
173	MUNICIPALITY OF ANCHORAGE	640,710	615,904	583,985	503,069	466,376	242,773	230,906	348,121
174	KODIAK ISLAND BOROUGH	6,229	6,188	6,630	5,597	5,521	3,283	2,870	3,134
175	NOME JOINT UTILITY SYSTEM	1,041	978	967	734	557	253	230	75
176	CITY OF SAND POINT	4,755	4,406	4,850	4,487	4,557	1,816	1,724	3,791
177	KETCHIKAN GATEWAY BOROUGH SD	17,817	18,690	19,373	14,475	13,043	7,584	7,203	8,283
178	CITY OF DILLINGHAM	9,975	8,241	9,223	8,161	8,340	4,475	4,916	8,007
179	CITY OF UNALASKA	40,546	39,804	38,626	32,291	30,341	15,684	15,979	23,437
180	KENAI PENINSULA BOROUGH	83,742	73,073	62,576	52,029	50,697	25,599	26,254	40,804
181	CITY OF KETCHIKAN	32,571	28,467	27,436	22,705	18,237	10,035	9,310	15,014
182	CITY OF SEWARD	17,470	16,444	13,660	11,171	10,113	5,427	5,348	8,045
183	CITY OF FORT YUKON	1,208	2,591	2,383	1,094	1,684	867	569	321
184	BRISTOL BAY BOROUGH SD	1,393	1,353	1,493	1,042	940	476	334	269
185	CORDOVA CITY SD	2,322	2,145	2,309	2,048	1,837	858	860	935
186	CITY OF CRAIG	5,792	4,769	4,925	4,192	4,282	2,406	2,512	4,235
187	PETERSBURG MEDICAL CENTER	26,201	23,904	22,418	15,635	12,639	7,350	6,992	7,996
189	HAINES BOROUGH	8,396	7,685	7,593	7,092	7,432	3,991	4,100	4,809
190	KENAI PENINSULA BOROUGH SD	47,310	45,106	40,074	31,018	30,678	17,501	18,004	21,357
191	CITY OF NORTH POLE	14,846	12,784	12,119	11,034	11,605	5,551	5,599	11,108
192	CITY OF GALENA	2,580	2,442	2,334	1,894	1,657	760	838	999
193	CITY OF NENANA	475	642	724	944	37	374	132	305
195	YUPIIT SD	4,293	4,038	3,736	2,810	2,227	1,234	1,352	1,152
196	NENANA CITY SD	5,246	4,226	4,226	3,636	3,115	1,986	1,772	2,026
198	CITY OF SAXMAN	174	267	397	325	128	89	119	276
199	CITY OF HOONAH	10,473	9,719	9,394	8,419	8,358	7,119	7,416	9,377
200	CITY OF PELICAN	397	408	244	200	144	113	159	144
202	CITY OF WHITTIER	6,991	5,958	4,901	4,615	3,404	1,606	1,552	1,844
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,100	3,964	3,508	3,632	4,203	2,383	2,550	3,315
204	CRAIG CITY SD	2,928	2,731	2,566	2,090	1,941	1,173	1,226	1,427
205	DILLINGHAM CITY SD	4,865	4,015	3,957	2,626	2,276	1,342	1,028	1,361
206	CITY OF THORNE BAY	1,412	1,169	991	1,025	950	569	626	703
208	CITY OF AKUTAN	2,251	1,964	2,126	1,811	1,642	885	1,807	1,054
209	UNALASKA CITY SD	2,536	2,413	2,258	1,724	1,760	835	853	912
211	KASHUNAMIUT SD	4,724	4,758	3,296	2,295	1,803	1,185	1,183	1,702
215	CITY OF HOMER	25,743	21,973	20,130	15,959	13,559	7,583	7,025	10,577
218	SPECIAL EDUCATION SERVICE AGENCY	850	605	432	411	497	291	393	479
219	BARTLETT REGIONAL HOSPITAL	109,695	108,159	98,130	73,371	64,928	38,331	36,033	39,918
220	NORTHWEST ARCTIC BOROUGH	7,678	6,262	5,747	3,208	3,653	2,555	2,234	3,446
221	SAINT MARY'S SD	2,782	3,109	2,872	2,168	1,518	587	751	910
223	BRISTOL BAY RHA	2,941	2,692	2,316	1,723	1,898	1,090	1,346	1,696
224	COPPER RIVER BASIN RHA	1,906	1,623	1,185	951	883	533	640	831
225	SKAGWAY CITY SD	1,063	1,051	850	563	402	253	147	185
227	CITY OF KLAWOCK	2,491	2,474	1,641	1,592	1,757	919	1,145	2,078
228	PETERSBURG CITY SD	3,280	2,817	2,551	2,121	2,015	1,176	1,091	1,296
230	ALEUTIANS EAST BOROUGH	1,687	1,630	1,438	1,123	1,075	598	584	617
235	CITY OF HUSLIA	300	193	177	225	205	201	91	114
237	CITY OF KALTAG	61	38	67	44	48	31	11	34
240	HAINES BOROUGH SD	1,689	1,496	1,309	1,200	1,237	677	731	1,032
242	CITY OF ELIM	-	-	-	-	-	-	-	-
243	CITY OF ATKA	127	107	105	153	167	81	119	301
244	ALEUTIANS EAST BOROUGH SD	2,730	2,482	2,230	1,781	1,537	773	738	1,191
246	DELTA/GREELY SD	3,325	3,656	3,047	2,277	1,948	1,177	1,235	1,611
247	LAKE AND PENINSULA BOROUGH	1,513	1,470	1,377	1,031	881	378	390	566
248	CITY AND BOROUGH OF YAKUTAT	2,260	2,527	1,280	1,541	1,725	926	1,579	818

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

Employer Number	Employer Name	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
249	CITY OF UNALAKLEET	-	-	-	62	498	862	1,010	1,872
251	KLAWOCK CITY SD	1,870	1,563	1,338	1,011	783	423	452	586
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	6,836	7,249	6,602	4,809	4,668	2,508	2,215	2,422
257	PELICAN CITY SD	51	-	-	1	49	-	19	30
258	DENALI BOROUGH	1,988	1,815	1,698	1,309	1,231	590	526	677
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	102	29	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	33,856	31,777	28,472	21,201	17,186	8,949	8,990	10,898
263	INTERIOR RHA	2,999	3,336	3,201	1,843	1,808	1,052	985	1,117
264	YAKUTAT SD	471	507	591	480	332	203	227	240
265	KAKE CITY SD	1,235	1,491	1,218	876	836	433	455	484
267	ALEUTIAN HOUSING AUTHORITY	1,463	1,447	1,573	1,399	1,512	917	959	1,229
270	BERING STRAITS RHA	2,404	3,075	2,233	1,885	1,845	1,092	945	1,547
271	CITY OF EGEKIK	405	436	379	313	287	162	19	-
275	ILISAGVIK COLLEGE	17,334	14,730	14,103	11,342	12,064	7,336	7,018	8,564
276	NORTH PACIFIC RIM HA	2,181	2,526	1,991	1,584	1,325	623	585	726
278	SAXMAN SEAPORT	124	-	189	274	210	87	133	97
279	TLINGIT-HAIDA RHA	8,122	8,021	7,461	6,853	5,457	2,996	2,733	3,772
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	1,355	1,353	1,399	1,140	1,022	571	645	753
282	CITY OF DELTA JUNCTION	261	376	476	371	457	361	448	690
283	CITY OF ANDERSON	-	-	-	44	39	29	43	60
284	INTER-ISLAND FERRY AUTHORITY	2,771	2,598	2,223	2,052	1,794	995	1,002	1,191
286	CITY OF SELDOVIA	343	350	360	266	263	150	193	170
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,450	2,885	634	1,125	1,122	617	561	632
290	CITY OF UPPER KALSKAG	-	-	-	-	29	18	19	19
291	CITY OF SHAKTOOLIK	118	97	165	43	84	51	55	70
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	5,155	4,973	3,789	2,664	2,002	715	862	1,125
296	MUNICIPALITY OF SKAGWAY	17,300	11,921	12,190	9,308	7,977	4,139	4,481	4,564
297	CITY OF NULATO	-	-	-	-	311	215	269	(310)
298	CITY OF ANIAK	794	815	875	530	474	279	242	176
299	ALASKA GASLINE DEVELOPMENT CORPORATION	862	1,191	1,516	3,063	5,463	3,666	3,818	3,089
Total		6,125,835	5,769,435	5,333,942	4,386,866	4,082,941	2,214,314	2,195,862	3,103,993

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

	FY2015	FY2014
Total Plan Contributions	2,790,000	2,372,000