

# **State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan Retiree Medical**

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

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan (PERS DCR) for June 30, 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 retiree medical portion of PERS DCR. A separate GASB 75 report will be issued for the occupational death & disability portion of PERS DCR.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS DCR in accordance with the requirements of GASB 75 as of the June 30, 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. In particular, retiree group benefits models necessarily rely on the use of approximations and estimates and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate and to changes in the healthcare cost trend rates.

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<sup>®</sup> 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 5<sup>th</sup> through 95<sup>th</sup> 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<sup>®</sup> 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<sup>®</sup> 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<sup>®</sup> 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.

Buck used manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the DCR retiree medical plan, and to reflect the different Medicare coordination methods between the two plans. The manual rate models are intended to provide benchmark data and pricing capabilities, calculate per capita costs, and calculate actuarial values of different commercial health plans. Buck relied on the models, which were developed using industry data by actuaries and consultants at OptumInsight.

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered and an adjustment was made in setting the medical per capita claims cost assumption. FY21 medical claims were adjusted for a COVID-19 related decline in those claims during the fiscal year. FY22 medical claims were not adjusted. A more detailed explanation on these adjustments is shown in Section 2.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. 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   | \$ 13,969,000  | \$ 16,428,000 |
| Interest cost  | 13,545,000     | 14,316,000    |
| Expected return on assets  | (15,717,000)   | (15,696,000)  |
| Current period effect of benefit changes                                   | 0              | (2,376,000)   |
| Current period difference between expected and actual experience           | (69,481)       | (49,487)      |
| Current period effect of changes in assumptions                            | (551,558)      | (4,155,769)   |
| Current period difference between projected and actual investment earnings | (211,800)      | 5,821,200     |
| Member contributions   | 0              | 0             |
| Administrative expenses  | 45,000         | 56,000        |
| Service purchases and plan transfers                                       | 0              | 0             |
| Current period recognition of prior years' deferred outflows of resources  | 8,721,170      | 2,911,170     |
| Current period recognition of prior years' deferred inflows of resources   | (13,723,484)   | (9,518,228)   |
| Other additions less other deductions                                      | <u>(2,000)</u> | <u>0</u>      |
| Total  | \$ 6,004,847   | \$ 7,736,886  |

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:

- 7.7 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                    | \$ (10,615)                                   |
| June 30, 2018 | Assumption Change | 9.1 years                    | \$ 2,256,187                                  |
| June 30, 2018 | Liability Gain    | 9.1 years                    | \$ (246,637)                                  |
| June 30, 2019 | Assumption Change | 8.2 years                    | \$ 2,849,951                                  |
| June 30, 2019 | Liability Gain    | 8.2 years                    | \$ (522,927)                                  |
| June 30, 2020 | Assumption Change | 8.2 years                    | \$ (10,696,683)                               |
| June 30, 2020 | Asset Loss        | 5 years                      | \$ 765,000                                    |
| June 30, 2020 | Liability Loss    | 8.2 years                    | \$ 21,512                                     |
| June 30, 2021 | Assumption Change | 8.3 years                    | \$ (117,494)                                  |
| June 30, 2021 | Asset Gain        | 5 years                      | \$ (13,402,400)                               |
| June 30, 2021 | Liability Loss    | 8.3 years                    | \$ 1,425,892                                  |
| June 30, 2022 | Assumption Change | 7.8 years                    | \$ (24,103,462)                               |
| June 30, 2022 | Asset Loss        | 5 years                      | \$ 17,463,000                                 |
| June 30, 2022 | Liability Gain    | 7.8 years                    | \$ (287,026)                                  |
| June 30, 2023 | Assumption Change | 7.7 years                    | \$ (3,695,442)                                |
| June 30, 2023 | Asset Gain        | 5 years                      | \$ (847,200)                                  |
| June 30, 2023 | Liability Gain    | 7.7 years                    | \$ (465,519)                                  |

### 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 retiree medical contribution relative to the total employer retiree medical contributions made in FY2022.

Amounts for the June 30, 2023 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical 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<br>(6.25%) | Current<br>Discount Rate<br>(7.25%) | 1.00% Increase<br>(8.25%) |
|--|---------------------------|-------------------------------------|---------------------------|
| Service cost                                     | \$ 18,376                 | \$ 13,969                           | \$ 10,769                 |
| Interest   | 14,522                    | 13,545                              | 12,563                    |
| EGWP rebates                                     | 161                       | 161                                 | 161                       |
| Benefit payments                                 | (356)                     | (356)                               | (356)                     |
| Net change to inflows/outflows                   | <u>(5,450)</u>            | <u>(4,782)</u>                      | <u>(4,257)</u>            |
| Net change in total OPEB liability               | \$ 27,253                 | \$ 22,537                           | \$ 18,880                 |
| Total OPEB liability-beginning                   | \$ 214,074                | \$ 172,956                          | \$ 141,600                |
| Total OPEB liability-ending (a)                  | \$ 241,327                | \$ 195,493                          | \$ 160,480                |
| Plan fiduciary net position-ending (b)           | \$ 242,977                | \$ 242,977                          | \$ 242,977                |
| Plan's net OPEB liability (asset)-ending (a)-(b) | \$ (1,650)                | \$ (47,484)                         | \$ (82,497)               |

### Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The table below shows the development of the net OPEB liability as of June 30, 2023 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower and one percentage point higher than the current rates (\$ in thousands).

| FYE June 30, 2023                                | 1.00% Decrease | Current<br>Trend Rates | 1.00% Increase |
|--|----------------|------------------------|----------------|
| Service cost                                     | \$ 10,768      | \$ 13,969              | \$ 18,403      |
| Interest   | 10,728         | 13,545                 | 17,349         |
| EGWP rebates                                     | 161            | 161                    | 161            |
| Benefit payments                                 | (356)          | (356)                  | (356)          |
| Net change to inflows/outflows                   | <u>(2,814)</u> | <u>(4,782)</u>         | <u>(7,712)</u> |
| Net change in total OPEB liability               | \$ 18,487      | \$ 22,537              | \$ 27,845      |
| Total OPEB liability-beginning                   | \$ 137,294     | \$ 172,956             | \$ 220,990     |
| Total OPEB liability-ending (a)                  | \$ 155,781     | \$ 195,493             | \$ 248,835     |
| Plan fiduciary net position-ending (b)           | \$ 242,977     | \$ 242,977             | \$ 242,977     |
| Plan's net OPEB liability (asset)-ending (a)-(b) | \$ (87,196)    | \$ (47,484)            | \$ 5,858       |

## Section 2: Actuarial Assumptions and Methods<sup>1</sup>

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.

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<sup>1</sup> 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.

## **Valuation of Retiree Medical and Prescription Drug Benefits**

The methodology used for the valuation of the retiree medical benefits is described in Section 5.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2022.

Starting in 2022, prior authorization is required for certain specialty medications. There is no change to the medications that are covered by the plan. Segal provided an estimate of the impact of this change to the DB retiree health plan cost for calendar year 2022. The resulting adjustment factors for pre-Medicare prescription drug, Medicare prescription drug, and EGWP costs were applied to claims experience incurred before January 1, 2022. Those base claims costs were used for the DCR valuation with further adjustments as noted below. Additionally, starting in 2022, certain common preventive benefits are covered for the DB plan. The resulting adjustment factor for pre-Medicare medical costs was applied to claims experience incurred before January 1, 2022. However, preventive benefits were already covered under the DCR plan so the pre-65 DCR medical adjustment factor referenced below was increased from 3.1% to 4.4%.

Due to the lack of experience for the DCR retiree medical plan, base claims costs are based on those described in the actuarial valuation as of June 30, 2022 for the Defined Benefit (DB) retiree medical plan covering TRS and PERS. The DB rates were used with some adjustments. The claims costs were adjusted to reflect the differences between the DCR medical plan and the DB medical plan. These differences include network steerage, different coverage levels, different Medicare coordination for medical benefits, and an indexing of the retiree out-of-pocket dollar amounts. To account for higher initial copays, deductibles, and out-of-pocket limits, projected FY23 claims costs were reduced 4.4% for pre-Medicare medical claims, 3.1% for Medicare medical claims, and 8.9% for prescription drugs. In addition, to account for the difference in Medicare coordination, projected FY23 medical claims costs for Medicare eligible retirees were further reduced 29.5%.

FY21 and FY22 experience was thoroughly reviewed to assess the impact of COVID-19 and whether an adjustment to FY21 and FY22 claims was appropriate for use in the June 30, 2022 valuation. FY21 medical per capita claims were noticeably lower than expected, so a 4% load was added to the FY21 medical claims used in the per capita claims cost development to better reflect future expected long-term costs of the plan. FY22 medical per capita claims were reasonable when compared to pre-COVID levels, so no adjustments were made to the FY22 medical claims used in the per capita claims cost development.

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

The State transitioned to an Employer Group Waiver Program (EGWP) for DCR participants effective January 1, 2019. The estimated 2023 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates).

## **Healthcare Reform**

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

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

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

The Tax Cuts and Jobs Act passed in December 2017 included the elimination of the individual mandate penalty and changed the inflation measure for purposes of determining the limits for the High Cost Excise Tax to use chained CPI. It is our understanding the law does not directly impact other provisions of the ACA. While the nullification of the ACA's individual mandate penalty does not directly impact employer group health plans, it could contribute to the destabilization of the individual market and increase the number of uninsured. Such destabilization could translate to increased costs for employers. We have considered this when setting our healthcare cost trend assumptions and will continue to monitor this issue.

The Inflation Reduction Act was signed into law on August 16, 2022. The law contains several provisions that are expected to impact Alaska's Medicare prescription drug plan (EGWP), which will be considered at the next measurement date.

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

## **Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 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, headcount-weighted, and projected with MP-2021 generational improvement.
- Others: Pub-2010 General Employee table, headcount-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, headcount-weighted, and projected with MP-2021 generational improvement.
- Others: 101% of male and 110% of female rates of the Pub-2010 General Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.

Beneficiary mortality in accordance with the following tables:

- Peace Officer/Firefighters: Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement.
- Others: 101% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, headcount-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 cease once a member is eligible for retirement.

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, headcount-weighted, and projected with MP-2021 generational improvement.
- Others: Pub-2010 Non-Safety Disabled Retiree table, headcount-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.

### **Dependent Spouse Medical Coverage Election**

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

### **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.

### **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 \$39,000. This amount is based on the average of actual administrative expenses during the last two fiscal years.

**Retiree Medical Participation**

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

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



## Healthcare Per Capita Claims Cost

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY23 medical and prescription drugs are shown below. The prescription drug costs reflect the plan change to require prior authorization for certain specialty medications.

|                        | Medical   | Prescription Drugs |
|------------------------|-----------|--------------------|
| Pre-Medicare           | \$ 15,706 | \$ 3,712           |
| Medicare Parts A & B   | \$ 1,625  | \$ 3,907           |
| Medicare Part D – EGWP | N/A       | \$ 1,309           |

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2023 fiscal year (July 1, 2022 – June 30, 2023).

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

## Base Claims Cost Adjustments

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

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

## Healthcare Morbidity

Morbidity rates (also called aging factors) are used to estimate utilization of healthcare benefits at each age to reflect the fact that healthcare utilization typically increases with age. Separate morbidity rates are used for medical and prescription drug benefits. These rates are based on the 2017-2021 actual experience.

| Age     | Medical | Prescription Drugs |
|---------|---------|--------------------|
| 0 - 44  | 2.0%    | 4.5%               |
| 45 - 54 | 2.5%    | 3.5%               |
| 55 - 64 | 2.5%    | 1.0%               |
| 65 - 74 | 2.0%    | 2.1%               |
| 75 - 84 | 2.2%    | (0.3%)             |
| 85 - 94 | 0.5%    | (2.5%)             |
| 95+     | 0.0%    | 0.0%               |

### Healthcare Third Party Administrator Fees

\$449 per person per year; assumed to increase at 4.50% per year.

### Healthcare Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 7.00% is applied to the FY23 pre-Medicare medical claims costs to get the FY24 medical claims costs.

|           | Medical Pre-65 | Medical Post-65 | Prescription Drugs / EGWP |
|-----------|----------------|-----------------|---------------------------|
| FY23      | 7.00%          | 5.50%           | 7.50%                     |
| FY24      | 6.70%          | 5.50%           | 7.20%                     |
| FY25      | 6.40%          | 5.40%           | 6.90%                     |
| FY26      | 6.20%          | 5.40%           | 6.65%                     |
| FY27      | 6.05%          | 5.35%           | 6.35%                     |
| FY28      | 5.85%          | 5.35%           | 6.10%                     |
| FY29      | 5.65%          | 5.30%           | 5.80%                     |
| FY30      | 5.45%          | 5.30%           | 5.55%                     |
| FY31-FY38 | 5.30%          | 5.30%           | 5.30%                     |
| FY39      | 5.25%          | 5.25%           | 5.25%                     |
| FY40      | 5.20%          | 5.20%           | 5.20%                     |
| FY41      | 5.10%          | 5.10%           | 5.10%                     |
| FY42      | 5.05%          | 5.05%           | 5.05%                     |
| FY43      | 4.95%          | 4.95%           | 4.95%                     |
| FY44      | 4.90%          | 4.90%           | 4.90%                     |
| FY45      | 4.80%          | 4.80%           | 4.80%                     |
| FY46      | 4.75%          | 4.75%           | 4.75%                     |
| FY47      | 4.70%          | 4.70%           | 4.70%                     |
| FY48      | 4.60%          | 4.60%           | 4.60%                     |
| FY49      | 4.55%          | 4.55%           | 4.55%                     |
| FY50+     | 4.50%          | 4.50%           | 4.50%                     |

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

### **Changes in Assumptions Since the Prior Valuation**

Effective for the June 30, 2022 valuation, the Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting.

Healthcare claim costs are updated annually. 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**

| <b>Years of Service</b> | <b>Male</b> | <b>Female</b> |
|-------------------------|-------------|---------------|
| < 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**

| <b>Age</b> | <b>Male</b> | <b>Female</b> |
|------------|-------------|---------------|
| < 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**

| <b>Years of Service</b> | <b>Male</b> | <b>Female</b> |
|-------------------------|-------------|---------------|
| < 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**

| <b>Age</b> | <b>Male</b> | <b>Female</b> |
|------------|-------------|---------------|
| < 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**

| <b>Age</b> | <b>Male</b> | <b>Female</b> | <b>Age</b> | <b>Male</b> | <b>Female</b> |
|------------|-------------|---------------|------------|-------------|---------------|
| < 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**

| <b>Age</b> | <b>Male</b> | <b>Female</b> | <b>Age</b> | <b>Male</b> | <b>Female</b> |
|------------|-------------|---------------|------------|-------------|---------------|
| < 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**

| <b>Age</b> | <b>Rate</b> |
|------------|-------------|
| < 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 Provisions<sup>1</sup>

## 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 retiree medical benefits.

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<sup>1</sup> Includes a summary of retiree medical benefits.

## Retiree Medical Benefits

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

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

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

<sup>2</sup> OON applies only to non-Medicare eligible participants.

- Buck used manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the DCR retiree medical plan outlined above. We applied the ratio of the DCR retiree medical plan value to the DB retiree medical plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits to estimate corresponding values for the DCR retiree medical plan design. These factors are noted in Section 2. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The estimated 2023 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates). We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- Starting in 2022, prior authorization is required for certain specialty medications. There is no change to the medications that are covered by the plan.
- The retiree medical plan’s coverage is supplemental to Medicare. Medicare coordination is described in the DCR Plan Handbook, referred to in the industry as exclusion coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to the remaining amount. Starting in 2019, the prescription drug coverage is through a Medicare Part D EGWP arrangement.
- The premium for Medicare-eligible retirees will be based on the member’s years of service. The percentage of premium paid by the member is as follows:

| Years of Service | Percent of Premium Paid by Member |
|------------------|-----------------------------------|
| < 15             | 30%                               |
| 15 – 19          | 25%                               |
| 20 – 24          | 20%                               |
| 25 – 29          | 15%                               |
| 30+              | 10%                               |

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

**Occupational Disability Benefits**

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

### **Occupational Death Benefits**

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

### **Changes 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 - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

| Employer Number | Employer Name                      | FY2022<br>Employer<br>Contributions | Employer<br>Proportion | Total<br>OPEB<br>Liability | Plan<br>Fiduciary<br>Net Position | Net<br>OPEB<br>Liability | Total<br>Deferred<br>Outflows | Total<br>Deferred<br>Inflows |
|-----------------|------------------------------------|-------------------------------------|------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------|------------------------------|
| 101             | STATE OF ALASKA                    | 8,136,395                           | 48.08792%              | 83,170,941                 | 99,871,875                        | (16,700,934)             | 6,447,207                     | (20,830,325)                 |
| 102             | SOUTHWEST REGION SD                | 22,514                              | 0.13306%               | 230,143                    | 276,356                           | (46,213)                 | 19,794                        | (58,064)                     |
| 103             | ANNETTE ISLAND SD                  | 23,812                              | 0.14073%               | 243,408                    | 292,285                           | (48,877)                 | 22,380                        | (60,867)                     |
| 104             | BERING STRAIT SD                   | 60,198                              | 0.35578%               | 615,345                    | 738,908                           | (123,563)                | 48,081                        | (154,894)                    |
| 105             | CHATHAM SD                         | 6,462                               | 0.03819%               | 66,057                     | 79,322                            | (13,264)                 | 5,515                         | (16,728)                     |
| 106             | ALASKA MUNICIPAL LEAGUE            | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 107             | CITY OF VALDEZ                     | 90,833                              | 0.53684%               | 928,500                    | 1,114,945                         | (186,445)                | 77,365                        | (232,082)                    |
| 108             | JUNEAU BOROUGH SD                  | 115,137                             | 0.68048%               | 1,176,937                  | 1,413,269                         | (236,332)                | 94,525                        | (293,588)                    |
| 109             | MATANUSKA-SUSITNA BOROUGH          | 236,461                             | 1.39754%               | 2,417,128                  | 2,902,493                         | (485,365)                | 205,799                       | (601,041)                    |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       | 294,331                             | 1.73956%               | 3,008,674                  | 3,612,823                         | (604,149)                | 243,858                       | (752,794)                    |
| 111             | ANCHORAGE SD                       | 751,702                             | 4.44273%               | 7,683,961                  | 9,226,920                         | (1,542,959)              | 602,035                       | (1,933,458)                  |
| 112             | COPPER RIVER SD                    | 12,254                              | 0.07242%               | 125,256                    | 150,408                           | (25,152)                 | 10,574                        | (31,477)                     |
| 113             | UNIVERSITY OF ALASKA               | 788,991                             | 4.66311%               | 8,065,131                  | 9,684,630                         | (1,619,499)              | 748,860                       | (2,005,781)                  |
| 115             | CITY OF KENAI                      | 63,827                              | 0.37723%               | 652,442                    | 783,454                           | (131,012)                | 51,450                        | (163,782)                    |
| 116             | FAIRBANKS NORTH STAR BOROUGH       | 203,613                             | 1.20340%               | 2,081,352                  | 2,499,293                         | (417,941)                | 168,667                       | (525,973)                    |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    | 284,083                             | 1.67899%               | 2,903,917                  | 3,487,030                         | (583,114)                | 230,377                       | (731,670)                    |
| 118             | DENALI BOROUGH SD                  | 13,753                              | 0.08128%               | 140,580                    | 168,808                           | (28,229)                 | 11,849                        | (36,362)                     |
| 120             | CITY AND BOROUGH OF SITKA          | 85,339                              | 0.50437%               | 872,340                    | 1,047,508                         | (175,168)                | 70,866                        | (225,069)                    |
| 121             | CHUGACH SD                         | 4,481                               | 0.02648%               | 45,803                     | 55,001                            | (9,197)                  | 3,723                         | (12,134)                     |
| 122             | KETCHIKAN GATEWAY BOROUGH          | 46,853                              | 0.27691%               | 478,938                    | 575,110                           | (96,172)                 | 39,180                        | (120,114)                    |
| 123             | CITY OF SOLDOTNA                   | 34,247                              | 0.20241%               | 350,080                    | 420,377                           | (70,297)                 | 27,122                        | (89,187)                     |
| 124             | IDITAROD AREA SD                   | 7,017                               | 0.04147%               | 71,733                     | 86,137                            | (14,404)                 | 7,045                         | (20,049)                     |
| 125             | KUSPUK SD                          | 13,379                              | 0.07908%               | 136,766                    | 164,229                           | (27,463)                 | 13,853                        | (35,709)                     |
| 126             | CITY AND BOROUGH OF JUNEAU         | 283,174                             | 1.67362%               | 2,894,626                  | 3,475,874                         | (581,248)                | 235,615                       | (729,043)                    |
| 128             | CITY OF KODIAK                     | 64,233                              | 0.37963%               | 656,598                    | 788,444                           | (131,846)                | 53,627                        | (165,173)                    |
| 129             | CITY OF FAIRBANKS                  | 85,186                              | 0.50347%               | 870,778                    | 1,045,632                         | (174,854)                | 81,146                        | (216,527)                    |
| 131             | CITY OF WASILLA                    | 76,012                              | 0.44925%               | 777,004                    | 933,028                           | (156,024)                | 64,974                        | (193,542)                    |
| 133             | SITKA BOROUGH SD                   | 23,682                              | 0.13997%               | 242,079                    | 290,689                           | (48,610)                 | 18,755                        | (62,487)                     |
| 134             | CITY OF PALMER                     | 36,281                              | 0.21443%               | 370,872                    | 445,344                           | (74,472)                 | 30,257                        | (95,429)                     |
| 135             | CITY AND BOROUGH OF WRANGELL       | 28,541                              | 0.16869%               | 291,751                    | 350,336                           | (58,584)                 | 27,272                        | (76,130)                     |
| 136             | CITY OF BETHEL                     | 67,379                              | 0.39823%               | 688,758                    | 827,062                           | (138,304)                | 56,771                        | (172,503)                    |
| 137             | VALDEZ CITY SD                     | 22,305                              | 0.13183%               | 228,009                    | 273,793                           | (45,785)                 | 19,715                        | (58,137)                     |
| 138             | HOONAH CITY SD                     | 3,019                               | 0.01784%               | 30,855                     | 37,051                            | (6,196)                  | 2,645                         | (8,511)                      |
| 139             | CITY OF NOME                       | 36,261                              | 0.21431%               | 370,659                    | 445,088                           | (74,429)                 | 30,567                        | (93,624)                     |
| 140             | CITY OF KOTZEBUE                   | 49,177                              | 0.29065%               | 502,692                    | 603,634                           | (100,942)                | 41,269                        | (126,784)                    |
| 141             | GALENA CITY SD                     | 40,800                              | 0.24114%               | 417,061                    | 500,808                           | (83,747)                 | 33,632                        | (105,362)                    |
| 143             | CITY OF PETERSBURG                 | 42,232                              | 0.24960%               | 431,703                    | 518,390                           | (86,687)                 | 35,832                        | (108,525)                    |
| 144             | BRISTOL BAY BOROUGH                | 33,837                              | 0.19999%               | 345,888                    | 415,343                           | (69,455)                 | 31,090                        | (86,008)                     |
| 145             | NORTH SLOPE BOROUGH                | 582,572                             | 3.44313%               | 5,955,098                  | 7,150,897                         | (1,195,799)              | 476,161                       | (1,535,725)                  |
| 146             | WRANGELL PUBLIC SD                 | 7,407                               | 0.04378%               | 75,712                     | 90,916                            | (15,203)                 | 7,315                         | (21,258)                     |
| 148             | CITY OF CORDOVA                    | 27,325                              | 0.16150%               | 279,317                    | 335,404                           | (56,088)                 | 22,847                        | (72,309)                     |
| 149             | NOME CITY SD                       | 10,655                              | 0.06297%               | 108,914                    | 130,784                           | (21,870)                 | 9,547                         | (29,466)                     |
| 151             | CITY OF KING COVE                  | 7,251                               | 0.04286%               | 74,124                     | 89,008                            | (14,884)                 | 6,117                         | (19,295)                     |
| 152             | ALASKA HOUSING FINANCE CORPORATION | 135,037                             | 0.79810%               | 1,380,365                  | 1,657,545                         | (277,181)                | 116,081                       | (343,793)                    |
| 153             | LOWER YUKON SD                     | 70,776                              | 0.41830%               | 723,478                    | 868,754                           | (145,276)                | 65,208                        | (180,081)                    |
| 154             | NORTHWEST ARCTIC BOROUGH SD        | 61,998                              | 0.36642%               | 633,747                    | 761,004                           | (127,258)                | 49,122                        | (164,015)                    |
| 155             | SOUTHEAST ISLAND SD                | 8,121                               | 0.04800%               | 83,017                     | 99,687                            | (16,670)                 | 7,132                         | (22,889)                     |
| 156             | PRIBILOF SD                        | 2,272                               | 0.01343%               | 23,225                     | 27,888                            | (4,664)                  | 2,171                         | (5,959)                      |
| 157             | LOWER KUSKOKWIM SD                 | 142,421                             | 0.84174%               | 1,455,836                  | 1,748,171                         | (292,336)                | 117,494                       | (368,173)                    |
| 158             | KODIAK ISLAND BOROUGH SD           | 68,419                              | 0.40437%               | 699,385                    | 839,823                           | (140,438)                | 56,801                        | (179,147)                    |
| 159             | YUKON FLATS SD                     | 6,997                               | 0.04136%               | 71,529                     | 85,892                            | (14,363)                 | 5,874                         | (19,492)                     |
| 160             | YUKON / KOYUKUK SD                 | 20,894                              | 0.12349%               | 213,584                    | 256,473                           | (42,888)                 | 17,416                        | (54,595)                     |
| 161             | NORTH SLOPE BOROUGH SD             | 94,007                              | 0.55560%               | 960,950                    | 1,153,911                         | (192,961)                | 76,573                        | (252,553)                    |
| 162             | ALEUTIAN REGION SD                 | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | (184)                        |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   | 49,640                              | 0.29339%               | 507,427                    | 609,320                           | (101,893)                | 92,602                        | (166,766)                    |
| 164             | LAKE AND PENINSULA BOROUGH SD      | 14,184                              | 0.08383%               | 144,990                    | 174,105                           | (29,114)                 | 12,275                        | (38,975)                     |
| 165             | SITKA COMMUNITY HOSPITAL           | -                                   | 0.00000%               | -                          | -                                 | -                        | 352                           | (57,361)                     |
| 166             | TANANA SD                          | 654                                 | 0.00386%               | 6,680                      | 8,022                             | (1,341)                  | 752                           | (2,572)                      |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER | 20,574                              | 0.12160%               | 210,308                    | 252,538                           | (42,230)                 | 19,614                        | (52,656)                     |
| 168             | HYDABURG CITY SD                   | 6,561                               | 0.03878%               | 67,065                     | 80,531                            | (13,467)                 | 7,443                         | (17,150)                     |

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

| Employer Number | Employer Name                         | FY2022<br>Employer<br>Contributions | Employer<br>Proportion | Total<br>OPEB<br>Liability | Plan<br>Fiduciary<br>Net Position | Net<br>OPEB<br>Liability | Total<br>Deferred<br>Outflows | Total<br>Deferred<br>Inflows |
|-----------------|---------------------------------------|-------------------------------------|------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------|------------------------------|
| 169             | CITY OF TANANA                        | -                                   | 0.00000%               | -                          | -                                 | -                        | 22                            | (41)                         |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    | 9,257                               | 0.05471%               | 94,623                     | 113,623                           | (19,000)                 | 8,364                         | (24,174)                     |
| 171             | CITY OF BARROW                        | 6,963                               | 0.04115%               | 71,177                     | 85,469                            | (14,293)                 | 6,360                         | (20,772)                     |
| 172             | CITY OF SAINT PAUL                    | 15,907                              | 0.09401%               | 162,601                    | 195,252                           | (32,651)                 | 15,621                        | (41,611)                     |
| 173             | MUNICIPALITY OF ANCHORAGE             | 1,467,446                           | 8.67294%               | 15,000,365                 | 18,012,476                        | (3,012,111)              | 1,231,703                     | (3,735,581)                  |
| 174             | KODIAK ISLAND BOROUGH                 | 20,890                              | 0.12346%               | 213,536                    | 256,414                           | (42,879)                 | 17,760                        | (55,474)                     |
| 175             | NOME JOINT UTILITY SYSTEM             | 3,377                               | 0.01996%               | 34,516                     | 41,447                            | (6,931)                  | 3,545                         | (8,632)                      |
| 176             | CITY OF SAND POINT                    | 11,358                              | 0.06713%               | 116,101                    | 139,414                           | (23,313)                 | 9,570                         | (29,881)                     |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          | 64,509                              | 0.38126%               | 659,416                    | 791,828                           | (132,412)                | 54,553                        | (166,429)                    |
| 178             | CITY OF DILLINGHAM                    | 21,794                              | 0.12881%               | 222,778                    | 267,513                           | (44,734)                 | 17,260                        | (59,737)                     |
| 179             | CITY OF UNALASKA                      | 110,016                             | 0.65022%               | 1,124,593                  | 1,350,415                         | (225,821)                | 89,162                        | (282,567)                    |
| 180             | KENAI PENINSULA BOROUGH               | 178,626                             | 1.05572%               | 1,825,928                  | 2,192,578                         | (366,651)                | 148,827                       | (455,492)                    |
| 181             | CITY OF KETCHIKAN                     | 75,089                              | 0.44379%               | 767,570                    | 921,700                           | (154,130)                | 65,627                        | (192,373)                    |
| 182             | CITY OF SEWARD                        | 45,571                              | 0.26933%               | 465,830                    | 559,370                           | (93,540)                 | 38,682                        | (115,911)                    |
| 183             | CITY OF FORT YUKON                    | 6,734                               | 0.03980%               | 68,838                     | 82,661                            | (13,823)                 | 8,582                         | (19,807)                     |
| 184             | BRISTOL BAY BOROUGH SD                | 4,672                               | 0.02762%               | 47,762                     | 57,353                            | (9,591)                  | 4,690                         | (12,066)                     |
| 185             | CORDOVA CITY SD                       | 7,403                               | 0.04376%               | 75,678                     | 90,874                            | (15,196)                 | 6,574                         | (19,849)                     |
| 186             | CITY OF CRAIG                         | 14,259                              | 0.08427%               | 145,758                    | 175,027                           | (29,269)                 | 11,293                        | (37,646)                     |
| 187             | PETERSBURG MEDICAL CENTER             | 82,507                              | 0.48764%               | 843,396                    | 1,012,752                         | (169,356)                | 76,546                        | (210,769)                    |
| 189             | HAINES BOROUGH                        | 20,205                              | 0.11941%               | 206,533                    | 248,005                           | (41,472)                 | 16,634                        | (54,926)                     |
| 190             | KENAI PENINSULA BOROUGH SD            | 155,689                             | 0.92016%               | 1,591,468                  | 1,911,039                         | (319,571)                | 125,276                       | (404,503)                    |
| 191             | CITY OF NORTH POLE                    | 24,693                              | 0.14594%               | 252,416                    | 303,101                           | (50,686)                 | 20,752                        | (64,417)                     |
| 192             | CITY OF GALENA                        | 7,581                               | 0.04481%               | 77,495                     | 93,056                            | (15,561)                 | 6,485                         | (19,399)                     |
| 193             | CITY OF NENANA                        | 2,215                               | 0.01309%               | 22,645                     | 27,192                            | (4,547)                  | 3,590                         | (6,363)                      |
| 195             | YUPIIT SD                             | 13,937                              | 0.08237%               | 142,466                    | 171,074                           | (28,608)                 | 13,047                        | (35,727)                     |
| 196             | NENANA CITY SD                        | 18,328                              | 0.10832%               | 187,347                    | 224,967                           | (37,620)                 | 16,075                        | (48,201)                     |
| 198             | CITY OF SAXMAN                        | 923                                 | 0.00545%               | 9,432                      | 11,326                            | (1,894)                  | 1,204                         | (2,809)                      |
| 199             | CITY OF HOONAH                        | 11,474                              | 0.06781%               | 117,288                    | 140,840                           | (23,552)                 | 9,314                         | (30,696)                     |
| 200             | CITY OF PELICAN                       | 1,407                               | 0.00831%               | 14,381                     | 17,269                            | (2,888)                  | 1,380                         | (3,780)                      |
| 202             | CITY OF WHITTIER                      | 14,767                              | 0.08728%               | 150,948                    | 181,259                           | (30,311)                 | 14,010                        | (38,294)                     |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY | 13,681                              | 0.08086%               | 139,853                    | 167,936                           | (28,083)                 | 10,956                        | (40,799)                     |
| 204             | CRAIG CITY SD                         | 9,410                               | 0.05561%               | 96,186                     | 115,501                           | (19,314)                 | 7,512                         | (24,680)                     |
| 205             | DILLINGHAM CITY SD                    | 13,858                              | 0.08190%               | 141,655                    | 170,099                           | (28,445)                 | 15,229                        | (37,326)                     |
| 206             | CITY OF THORNE BAY                    | 4,036                               | 0.02385%               | 41,254                     | 49,538                            | (8,284)                  | 3,332                         | (11,265)                     |
| 208             | CITY OF AKUTAN                        | 6,780                               | 0.04007%               | 69,307                     | 83,224                            | (13,917)                 | 6,903                         | (19,516)                     |
| 209             | UNALASKA CITY SD                      | 8,329                               | 0.04923%               | 85,140                     | 102,237                           | (17,096)                 | 7,230                         | (21,741)                     |
| 211             | KASHUNAMIUT SD                        | 16,535                              | 0.09773%               | 169,024                    | 202,965                           | (33,940)                 | 16,003                        | (43,164)                     |
| 215             | CITY OF HOMER                         | 57,963                              | 0.34257%               | 592,500                    | 711,475                           | (118,975)                | 50,472                        | (148,262)                    |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      | 2,088                               | 0.01234%               | 21,340                     | 25,625                            | (4,285)                  | 1,752                         | (6,126)                      |
| 219             | BARTLETT REGIONAL HOSPITAL            | 373,323                             | 2.20642%               | 3,816,140                  | 4,582,431                         | (766,291)                | 320,753                       | (954,512)                    |
| 220             | NORTHWEST ARCTIC BOROUGH              | 21,615                              | 0.12775%               | 220,951                    | 265,318                           | (44,367)                 | 21,974                        | (59,819)                     |
| 221             | SAINT MARY'S SD                       | 10,729                              | 0.06341%               | 109,673                    | 131,696                           | (22,023)                 | 10,723                        | (27,640)                     |
| 223             | BRISTOL BAY RHA                       | 9,351                               | 0.05527%               | 95,588                     | 114,783                           | (19,194)                 | 7,770                         | (25,394)                     |
| 224             | COPPER RIVER BASIN RHA                | 5,601                               | 0.03311%               | 57,258                     | 68,755                            | (11,497)                 | 4,682                         | (14,786)                     |
| 225             | SKAGWAY CITY SD                       | 3,627                               | 0.02144%               | 37,080                     | 44,525                            | (7,446)                  | 3,786                         | (9,309)                      |
| 227             | CITY OF KLAWOCK                       | 8,030                               | 0.04746%               | 82,086                     | 98,569                            | (16,483)                 | 7,132                         | (21,577)                     |
| 228             | PETERSBURG CITY SD                    | 9,722                               | 0.05746%               | 99,384                     | 119,340                           | (19,956)                 | 7,883                         | (25,449)                     |
| 230             | ALEUTIANS EAST BOROUGH                | 5,626                               | 0.03325%               | 57,509                     | 69,057                            | (11,548)                 | 4,636                         | (14,432)                     |
| 235             | CITY OF HUSLIA                        | 665                                 | 0.00393%               | 6,800                      | 8,166                             | (1,366)                  | 758                           | (2,208)                      |
| 237             | CITY OF KALTAG                        | 130                                 | 0.00077%               | 1,328                      | 1,594                             | (267)                    | 174                           | (421)                        |
| 240             | HAINES BOROUGH SD                     | 5,165                               | 0.03052%               | 52,794                     | 63,395                            | (10,601)                 | 4,182                         | (14,409)                     |
| 242             | CITY OF ELIM                          | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 243             | CITY OF ATKA                          | 377                                 | 0.00223%               | 3,852                      | 4,625                             | (773)                    | 330                           | (1,557)                      |
| 244             | ALEUTIANS EAST BOROUGH SD             | 8,567                               | 0.05063%               | 87,572                     | 105,156                           | (17,585)                 | 7,479                         | (22,480)                     |
| 246             | DELTA/GREELY SD                       | 12,620                              | 0.07459%               | 129,002                    | 154,906                           | (25,904)                 | 10,937                        | (32,666)                     |
| 247             | LAKE AND PENINSULA BOROUGH            | 5,074                               | 0.02999%               | 51,867                     | 62,282                            | (10,415)                 | 4,618                         | (13,099)                     |
| 248             | CITY AND BOROUGH OF YAKUTAT           | 6,369                               | 0.03764%               | 65,107                     | 78,181                            | (13,074)                 | 5,742                         | (17,391)                     |



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

| Employer Number | Employer Name                           | FY2022<br>Employer<br>Contributions | Employer<br>Proportion | Total<br>OPEB<br>Liability | Plan<br>Fiduciary<br>Net Position | Net<br>OPEB<br>Liability | Total<br>Deferred<br>Outflows | Total<br>Deferred<br>Inflows |
|-----------------|---|-------------------------------------|------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------|------------------------------|
| 249             | CITY OF UNALAKLEET                      | -                                   | 0.00000%               | -                          | -                                 | -                        | 316                           | (1,898)                      |
| 251             | KLAWOCK CITY SD                         | 5,395                               | 0.03189%               | 55,151                     | 66,226                            | (11,074)                 | 4,895                         | (13,857)                     |
| 254             | CITY OF MEKORYUK                        | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 255             | ALASKA GATEWAY SD                       | 25,116                              | 0.14844%               | 256,733                    | 308,286                           | (51,553)                 | 21,974                        | (64,479)                     |
| 257             | PELICAN CITY SD                         | -                                   | 0.00000%               | -                          | -                                 | -                        | 72                            | (186)                        |
| 258             | DENALI BOROUGH                          | 6,264                               | 0.03702%               | 64,036                     | 76,894                            | (12,858)                 | 5,331                         | (16,066)                     |
| 259             | CITY OF ALLAKAKET                       | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 260             | CITY OF KACHEMAK                        | 100                                 | 0.00059%               | 1,027                      | 1,233                             | (206)                    | 101                           | (255)                        |
| 262             | COOK INLET HOUSING AUTHORITY            | 110,474                             | 0.65292%               | 1,129,270                  | 1,356,030                         | (226,760)                | 99,826                        | (281,486)                    |
| 263             | INTERIOR RHA                            | 11,621                              | 0.06868%               | 118,791                    | 142,645                           | (23,854)                 | 11,463                        | (30,083)                     |
| 264             | YAKUTAT SD                              | 1,751                               | 0.01035%               | 17,899                     | 21,494                            | (3,594)                  | 1,748                         | (4,684)                      |
| 265             | KAKE CITY SD                            | 5,145                               | 0.03041%               | 52,597                     | 63,159                            | (10,562)                 | 4,582                         | (13,224)                     |
| 267             | ALEUTIAN HOUSING AUTHORITY              | 4,995                               | 0.02952%               | 51,055                     | 61,308                            | (10,252)                 | 3,956                         | (14,471)                     |
| 270             | BERING STRAITS RHA                      | 10,675                              | 0.06309%               | 109,125                    | 131,037                           | (21,913)                 | 9,153                         | (28,565)                     |
| 271             | CITY OF EGEGIK                          | 1,516                               | 0.00896%               | 15,497                     | 18,608                            | (3,112)                  | 1,536                         | (3,914)                      |
| 275             | ILISAGVIK COLLEGE                       | 50,841                              | 0.30048%               | 519,705                    | 624,063                           | (104,358)                | 40,558                        | (137,126)                    |
| 276             | NORTH PACIFIC RIM HA                    | 8,719                               | 0.05153%               | 89,128                     | 107,025                           | (17,897)                 | 7,913                         | (22,316)                     |
| 278             | SAXMAN SEAPORT                          | -                                   | 0.00000%               | -                          | -                                 | -                        | 280                           | (607)                        |
| 279             | TLINGIT-HAIDA RHA                       | 27,684                              | 0.16362%               | 282,987                    | 339,812                           | (56,825)                 | 24,685                        | (74,092)                     |
| 280             | CITY OF TOKSOOK BAY                     | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 281             | BARANOF ISLAND HA                       | 4,670                               | 0.02760%               | 47,742                     | 57,329                            | (9,587)                  | 3,812                         | (12,324)                     |
| 282             | CITY OF DELTA JUNCTION                  | 1,298                               | 0.00767%               | 13,265                     | 15,929                            | (2,664)                  | 1,028                         | (4,423)                      |
| 283             | CITY OF ANDERSON                        | -                                   | 0.00000%               | -                          | -                                 | -                        | 8                             | (195)                        |
| 284             | INTER-ISLAND FERRY AUTHORITY            | 9,083                               | 0.05368%               | 92,843                     | 111,486                           | (18,643)                 | 7,680                         | (24,122)                     |
| 286             | CITY OF SELDOVIA                        | 1,208                               | 0.00714%               | 12,347                     | 14,826                            | (2,479)                  | 1,090                         | (3,253)                      |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY     | 10,402                              | 0.06148%               | 106,334                    | 127,686                           | (21,352)                 | 10,086                        | (28,560)                     |
| 290             | CITY OF UPPER KALSKAG                   | -                                   | 0.00000%               | -                          | -                                 | -                        | 5                             | (88)                         |
| 291             | CITY OF SHAKTOOLIK                      | 335                                 | 0.00198%               | 3,429                      | 4,117                             | (689)                    | 543                           | (1,072)                      |
| 293             | TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT | 17,164                              | 0.10144%               | 175,454                    | 210,685                           | (35,232)                 | 17,391                        | (44,089)                     |
| 296             | MUNICIPALITY OF SKAGWAY                 | 36,016                              | 0.21286%               | 368,154                    | 442,080                           | (73,926)                 | 29,806                        | (92,321)                     |
| 297             | CITY OF NULATO                          | -                                   | 0.00000%               | -                          | -                                 | -                        | 35                            | (1,109)                      |
| 298             | CITY OF ANIAK                           | 2,813                               | 0.01663%               | 28,759                     | 34,534                            | (5,775)                  | 2,944                         | (7,284)                      |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION  | 4,111                               | 0.02430%               | 42,024                     | 50,463                            | (8,439)                  | 5,456                         | (25,881)                     |
| <b>Total</b>    |   | <b>16,919,832</b>                   | <b>100.00000%</b>      | <b>172,956,000</b>         | <b>207,686,000</b>                | <b>(34,730,000)</b>      | <b>13,985,919</b>             | <b>(43,593,336)</b>          |

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

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

| Employer Number | Employer Name                      | Plan<br>Fiduciary<br>Net Position<br>as % of<br>Total<br>OPEB<br>Liability | Net<br>OPEB<br>Liability<br>as % of<br>Covered<br>Payroll | Net<br>OPEB<br>Liability<br>1% Decrease<br>Discount Rate<br>(6.25% Discount Rate) | Net<br>OPEB<br>Liability<br>1% Increase<br>Discount Rate<br>(8.25% Discount Rate) | Net<br>OPEB<br>Liability<br>Trend | Net<br>OPEB<br>Liability<br>1% Increase<br>Trend |
|-----------------|------------------------------------|--|---|---|---|-----------------------------------|--|
| 101             | STATE OF ALASKA                    |  | 3,071,856   |   | (31,779,382)  | (33,850,048)                      | 6,397,617  |
| 102             | SOUTHWEST REGION SD                |  | 8,500   |   | (87,937)  | (93,667)                          | 17,703   |
| 103             | ANNETTE ISLAND SD                  |  | 8,990   |   | (93,006)  | (99,066)                          | 18,723   |
| 104             | BERING STRAIT SD                   |  | 22,727  |   | (235,122)   | (250,442)                         | 47,333   |
| 105             | CHATHAM SD                         |  | 2,440   |   | (25,240)  | (26,885)                          | 5,081  |
| 106             | ALASKA MUNICIPAL LEAGUE            |  | -   |   | -   | -                                 | -  |
| 107             | CITY OF VALDEZ                     |  | 34,293  |   | (354,777)   | (377,894)                         | 71,421   |
| 108             | JUNEAU BOROUGH SD                  |  | 43,469  |   | (449,704)   | (479,006)                         | 90,532   |
| 109             | MATANUSKA-SUSITNA BOROUGH          |  | 89,275  |   | (923,578)   | (983,756)                         | 185,929  |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       |  | 111,123   |   | (1,149,606)   | (1,224,511)                       | 231,431  |
| 111             | ANCHORAGE SD                       |  | 283,801   |   | (2,936,020)   | (3,127,324)                       | 591,060  |
| 112             | COPPER RIVER SD                    |  | 4,626   |   | (47,860)  | (50,979)                          | 9,635  |
| 113             | UNIVERSITY OF ALASKA               |  | 297,880   |   | (3,081,664)   | (3,282,457)                       | 620,380  |
| 115             | CITY OF KENAI                      |  | 24,097  |   | (249,296)   | (265,540)                         | 50,187   |
| 116             | FAIRBANKS NORTH STAR BOROUGH       |  | 76,873  |   | (795,279)   | (847,097)                         | 160,100  |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    |  | 107,254   |   | (1,109,578)   | (1,181,876)                       | 223,373  |
| 118             | DENALI BOROUGH SD                  |  | 5,192   |   | (53,715)  | (57,215)                          | 10,814   |
| 120             | CITY AND BOROUGH OF SITKA          |  | 32,219  |   | (333,319)   | (355,037)                         | 67,102   |
| 121             | CHUGACH SD                         |  | 1,692   |   | (17,501)  | (18,642)                          | 3,523  |
| 122             | KETCHIKAN GATEWAY BOROUGH          |  | 17,689  |   | (183,001)   | (194,925)                         | 36,841   |
| 123             | CITY OF SOLDOTNA                   |  | 12,930  |   | (133,765)   | (142,480)                         | 26,929   |
| 124             | IDITAROD AREA SD                   |  | 2,649   |   | (27,409)  | (29,195)                          | 5,518  |
| 125             | KUSPUK SD                          |  | 5,051   |   | (52,258)  | (55,663)                          | 10,520   |
| 126             | CITY AND BOROUGH OF JUNEAU         |  | 106,911   |   | (1,106,028)   | (1,178,094)                       | 222,658  |
| 128             | CITY OF KODIAK                     |  | 24,251  |   | (250,884)   | (267,231)                         | 50,506   |
| 129             | CITY OF FAIRBANKS                  |  | 32,162  |   | (332,722)   | (354,401)                         | 66,981   |
| 131             | CITY OF WASILLA                    |  | 28,698  |   | (296,891)   | (316,236)                         | 59,768   |
| 133             | SITKA BOROUGH SD                   |  | 8,941   |   | (92,498)  | (98,525)                          | 18,621   |
| 134             | CITY OF PALMER                     |  | 13,698  |   | (141,709)   | (150,943)                         | 28,528   |
| 135             | CITY AND BOROUGH OF WRANGELL       |  | 10,776  |   | (111,477)   | (118,741)                         | 22,442   |
| 136             | CITY OF BETHEL                     |  | 25,439  |   | (263,172)   | (280,320)                         | 52,980   |
| 137             | VALDEZ CITY SD                     |  | 8,421   |   | (87,121)  | (92,798)                          | 17,539   |
| 138             | HOONAH CITY SD                     |  | 1,140   |   | (11,790)  | (12,558)                          | 2,373  |
| 139             | CITY OF NOME                       |  | 13,690  |   | (141,628)   | (150,856)                         | 28,512   |
| 140             | CITY OF KOTZEBUE                   |  | 18,567  |   | (192,077)   | (204,592)                         | 38,668   |
| 141             | GALENA CITY SD                     |  | 15,404  |   | (159,358)   | (169,741)                         | 32,081   |
| 143             | CITY OF PETERSBURG                 |  | 15,945  |   | (164,952)   | (175,700)                         | 33,207   |
| 144             | BRISTOL BAY BOROUGH                |  | 12,775  |   | (132,163)   | (140,774)                         | 26,606   |
| 145             | NORTH SLOPE BOROUGH                |  | 219,947   |   | (2,275,426)   | (2,423,687)                       | 458,074  |
| 146             | WRANGELL PUBLIC SD                 |  | 2,796   |   | (28,930)  | (30,814)                          | 5,824  |
| 148             | CITY OF CORDOVA                    |  | 10,316  |   | (106,726)   | (113,680)                         | 21,485   |
| 149             | NOME CITY SD                       |  | 4,023   |   | (41,616)  | (44,327)                          | 8,378  |
| 151             | CITY OF KING COVE                  |  | 2,738   |   | (28,323)  | (30,168)                          | 5,702  |
| 152             | ALASKA HOUSING FINANCE CORPORATION |  | 50,983  |   | (527,433)   | (561,800)                         | 106,179  |
| 153             | LOWER YUKON SD                     |  | 26,721  |   | (276,439)   | (294,451)                         | 55,651   |
| 154             | NORTHWEST ARCTIC BOROUGH SD        |  | 23,407  |   | (242,153)   | (257,931)                         | 48,749   |
| 155             | SOUTHEAST ISLAND SD                |  | 3,066   |   | (31,720)  | (33,787)                          | 6,386  |
| 156             | PRIBILOF SD                        |  | 858   |   | (8,874)   | (9,452)                           | 1,786  |
| 157             | LOWER KUSKOKWIM SD                 |  | 53,770  |   | (556,271)   | (592,516)                         | 111,985  |
| 158             | KODIAK ISLAND BOROUGH SD           |  | 25,831  |   | (267,233)   | (284,645)                         | 53,798   |
| 159             | YUKON FLATS SD                     |  | 2,642   |   | (27,331)  | (29,112)                          | 5,502  |
| 160             | YUKON / KOYUKUK SD                 |  | 7,889   |   | (81,610)  | (86,927)                          | 16,429   |
| 161             | NORTH SLOPE BOROUGH SD             |  | 35,492  |   | (367,176)   | (391,101)                         | 73,918   |
| 162             | ALEUTIAN REGION SD                 |  | -   |   | -   | -                                 | -  |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   |  | 18,741  |   | (193,886)   | (206,520)                         | 39,032   |
| 164             | LAKE AND PENINSULA BOROUGH SD      |  | 5,355   |   | (55,400)  | (59,010)                          | 11,153   |
| 165             | SITKA COMMUNITY HOSPITAL           |  | -   |   | -   | -                                 | -  |
| 166             | TANANA SD                          |  | 247   |   | (2,553)   | (2,719)                           | 514  |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER |  | 7,768   |   | (80,358)  | (85,594)                          | 16,177   |
| 168             | HYDABURG CITY SD                   |  | 2,477   |   | (25,625)  | (27,295)                          | 5,159  |

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

| Employer Number | Employer Name                         | Plan<br>Fiduciary<br>Net Position<br>as % of<br>Total<br>OPEB<br>Liability | Net<br>OPEB<br>Liability<br>as % of<br>Covered<br>Payroll | Net<br>OPEB<br>Liability<br>1% Decrease<br>Discount Rate<br>(6.25% Discount Rate) | Net<br>OPEB<br>Liability<br>1% Increase<br>Discount Rate<br>(8.25% Discount Rate) | Net<br>OPEB<br>Liability<br>1% Decrease<br>Trend | Net<br>OPEB<br>Liability<br>1% Increase<br>Trend |
|-----------------|---------------------------------------|--|---|---|---|--|--|
| 169             | CITY OF TANANA                        |  | -   | -   | -   | -  | -  |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    |  |   | 3,495   | (36,155)  | (38,511)   | 7,279  |
| 171             | CITY OF BARROW                        |  |   | 2,629   | (27,196)  | (28,969)   | 5,475  |
| 172             | CITY OF SAINT PAUL                    |  | 6,006   |   | (62,130)  | (66,178)   | 12,508   |
| 173             | MUNICIPALITY OF ANCHORAGE             |  |   | 554,027   | (5,731,597)   | (6,105,054)                                      | 1,153,848  |
| 174             | KODIAK ISLAND BOROUGH                 |  |   | 7,887   | (81,591)  | (86,908)   | 16,425   |
| 175             | NOME JOINT UTILITY SYSTEM             |  |   | 1,275   | (13,189)  | (14,048)   | 2,655  |
| 176             | CITY OF SAND POINT                    |  |   | 4,288   | (44,362)  | (47,252)   | 8,931  |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          |  |   | 24,355  | (251,961)   | (268,378)  | 50,723   |
| 178             | CITY OF DILLINGHAM                    |  |   | 8,228   | (85,123)  | (90,669)   | 17,136   |
| 179             | CITY OF UNALASKA                      |  |   | 41,536  | (429,704)   | (457,702)  | 86,505   |
| 180             | KENAI PENINSULA BOROUGH               |  |   | 67,439  | (697,682)   | (743,141)  | 140,453  |
| 181             | CITY OF KETCHIKAN                     |  |   | 28,350  | (293,286)   | (312,396)  | 59,042   |
| 182             | CITY OF SEWARD                        |  |   | 17,205  | (177,992)   | (189,590)  | 35,832   |
| 183             | CITY OF FORT YUKON                    |  |   | 2,542   | (26,303)  | (28,017)   | 5,295  |
| 184             | BRISTOL BAY BOROUGH SD                |  |   | 1,764   | (18,250)  | (19,439)   | 3,674  |
| 185             | CORDOVA CITY SD                       |  |   | 2,795   | (28,916)  | (30,801)   | 5,821  |
| 186             | CITY OF CRAIG                         |  |   | 5,383   | (55,694)  | (59,323)   | 11,212   |
| 187             | PETERSBURG MEDICAL CENTER             |  |   | 31,150  | (322,259)   | (343,257)  | 64,875   |
| 189             | HAINES BOROUGH                        |  |   | 7,628   | (78,916)  | (84,058)   | 15,887   |
| 190             | KENAI PENINSULA BOROUGH SD            |  |   | 58,780  | (608,095)   | (647,717)  | 122,418  |
| 191             | CITY OF NORTH POLE                    |  |   | 9,323   | (96,447)  | (102,732)  | 19,416   |
| 192             | CITY OF GALENA                        |  |   | 2,862   | (29,610)  | (31,540)   | 5,961  |
| 193             | CITY OF NENANA                        |  |   | 836   | (8,653)   | (9,216)  | 1,742  |
| 195             | YUPIIT SD                             |  |   | 5,262   | (54,436)  | (57,983)   | 10,959   |
| 196             | NENANA CITY SD                        |  |   | 6,920   | (71,585)  | (76,249)   | 14,411   |
| 198             | CITY OF SAXMAN                        |  |   | 348   | (3,604)   | (3,839)  | 726  |
| 199             | CITY OF HOONAH                        |  |   | 4,332   | (44,816)  | (47,736)   | 9,022  |
| 200             | CITY OF PELICAN                       |  |   | 531   | (5,495)   | (5,853)  | 1,106  |
| 202             | CITY OF WHITTIER                      |  |   | 5,575   | (57,677)  | (61,435)   | 11,611   |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY |  |   | 5,165   | (53,438)  | (56,919)   | 10,758   |
| 204             | CRAIG CITY SD                         |  |   | 3,553   | (36,752)  | (39,147)   | 7,399  |
| 205             | DILLINGHAM CITY SD                    |  |   | 5,232   | (54,126)  | (57,653)   | 10,896   |
| 206             | CITY OF THORNE BAY                    |  |   | 1,524   | (15,763)  | (16,790)   | 3,173  |
| 208             | CITY OF AKUTAN                        |  |   | 2,560   | (26,482)  | (28,207)   | 5,331  |
| 209             | UNALASKA CITY SD                      |  |   | 3,145   | (32,532)  | (34,652)   | 6,549  |
| 211             | KASHUNAMIUT SD                        |  |   | 6,243   | (64,584)  | (68,792)   | 13,002   |
| 215             | CITY OF HOMER                         |  |   | 21,884  | (226,393)   | (241,144)  | 45,576   |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      |  |   | 788   | (8,154)   | (8,685)  | 1,641  |
| 219             | BARTLETT REGIONAL HOSPITAL            |  |   | 140,946   | (1,458,136)   | (1,553,145)                                      | 293,542  |
| 220             | NORTHWEST ARCTIC BOROUGH              |  |   | 8,161   | (84,425)  | (89,926)   | 16,996   |
| 221             | SAINT MARY'S SD                       |  |   | 4,051   | (41,906)  | (44,636)   | 8,436  |
| 223             | BRISTOL BAY RHA                       |  |   | 3,530   | (36,524)  | (38,904)   | 7,353  |
| 224             | COPPER RIVER BASIN RHA                |  |   | 2,115   | (21,878)  | (23,303)   | 4,404  |
| 225             | SKAGWAY CITY SD                       |  |   | 1,370   | (14,168)  | (15,091)   | 2,852  |
| 227             | CITY OF KLAWOCK                       |  |   | 3,032   | (31,365)  | (33,408)   | 6,314  |
| 228             | PETERSBURG CITY SD                    |  |   | 3,671   | (37,974)  | (40,448)   | 7,645  |
| 230             | ALEUTIANS EAST BOROUGH                |  |   | 2,124   | (21,974)  | (23,406)   | 4,424  |
| 235             | CITY OF HUSLIA                        |  |   | 251   | (2,598)   | (2,768)  | 523  |
| 237             | CITY OF KALTAG                        |  |   | 49  | (507)   | (540)  | 102  |
| 240             | HAINES BOROUGH SD                     |  |   | 1,950   | (20,172)  | (21,487)   | 4,061  |
| 242             | CITY OF ELIM                          |  |   | -   | -   | -  | -  |
| 243             | CITY OF ATKA                          |  |   | 142   | (1,472)   | (1,568)  | 296  |
| 244             | ALEUTIANS EAST BOROUGH SD             |  |   | 3,234   | (33,461)  | (35,641)   | 6,736  |
| 246             | DELTA/GREELY SD                       |  |   | 4,765   | (49,291)  | (52,503)   | 9,923  |
| 247             | LAKE AND PENINSULA BOROUGH            |  |   | 1,916   | (19,818)  | (21,109)   | 3,990  |
| 248             | CITY AND BOROUGH OF YAKUTAT           |  |   | 2,405   | (24,877)  | (26,498)   | 5,008  |

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

| Employer Number | Employer Name                            | Plan<br>Fiduciary<br>Net Position<br>as % of<br>Total<br>OPEB<br>Liability | Covered<br>Payroll   | Net<br>OPEB<br>Liability<br>as % of<br>Covered<br>Payroll | Net<br>OPEB<br>Liability<br>1% Decrease<br>Discount Rate<br>(6.25% Discount Rate) | Net<br>OPEB<br>Liability<br>1% Increase<br>Discount Rate<br>(8.25% Discount Rate) | Net<br>OPEB<br>Liability<br>Trend | Net<br>OPEB<br>Liability<br>1% Increase<br>Trend |
|-----------------|--|--|----------------------|---|---|---|-----------------------------------|--|
|                 |  |  |                      |   |   |   |                                   |  |
| 249             | CITY OF UNALAKLEET                       |  |                      |   |   |   |                                   |  |
| 251             | KLAWOCK CITY SD                          |  |                      |   | 2,037   | (21,073)  | (22,446)                          | 4,242  |
| 254             | CITY OF MEKORYUK                         |  |                      |   | -   | -   | -                                 | -  |
| 255             | ALASKA GATEWAY SD                        |  |                      |   | 9,482   | (98,097)  | (104,489)                         | 19,748   |
| 257             | PELICAN CITY SD                          |  |                      |   | -   | -   | -                                 | -  |
| 258             | DENALI BOROUGH                           |  |                      |   | 2,365   | (24,468)  | (26,062)                          | 4,926  |
| 259             | CITY OF ALLAKAKET                        |  |                      |   | -   | -   | -                                 | -  |
| 260             | CITY OF KACHEMAK                         |  |                      |   | 38  | (392)   | (418)                             | 79   |
| 262             | COOK INLET HOUSING AUTHORITY             |  |                      |   | 41,709  | (431,491)   | (459,606)                         | 86,865   |
| 263             | INTERIOR RHA                             |  |                      |   | 4,387   | (45,390)  | (48,347)                          | 9,138  |
| 264             | YAKUTAT SD                               |  |                      |   | 661   | (6,839)   | (7,285)                           | 1,377  |
| 265             | KAKE CITY SD                             |  |                      |   | 1,943   | (20,097)  | (21,407)                          | 4,046  |
| 267             | ALEUTIAN HOUSING AUTHORITY               |  |                      |   | 1,886   | (19,508)  | (20,779)                          | 3,927  |
| 270             | BERING STRAITS RHA                       |  |                      |   | 4,030   | (41,696)  | (44,413)                          | 8,394  |
| 271             | CITY OF EGEGIK                           |  |                      |   | 572   | (5,921)   | (6,307)                           | 1,192  |
| 275             | ILISAGVIK COLLEGE                        |  |                      |   | 19,195  | (198,578)   | (211,517)                         | 39,976   |
| 276             | NORTH PACIFIC RIM HA                     |  |                      |   | 3,292   | (34,056)  | (36,275)                          | 6,856  |
| 278             | SAXMAN SEAPORT                           |  |                      |   | -   | -   | -                                 | -  |
| 279             | TLINGIT-HAIDA RHA                        |  |                      |   | 10,452  | (108,129)   | (115,174)                         | 21,768   |
| 280             | CITY OF TOKSOOK BAY                      |  |                      |   | -   | -   | -                                 | -  |
| 281             | BARANOF ISLAND HA                        |  |                      |   | 1,763   | (18,242)  | (19,431)                          | 3,672  |
| 282             | CITY OF DELTA JUNCTION                   |  |                      |   | 490   | (5,069)   | (5,399)                           | 1,020  |
| 283             | CITY OF ANDERSON                         |  |                      |   | -   | -   | -                                 | -  |
| 284             | INTER-ISLAND FERRY AUTHORITY             |  |                      |   | 3,429   | (35,475)  | (37,786)                          | 7,142  |
| 286             | CITY OF SELDOVIA                         |  |                      |   | 456   | (4,718)   | (5,025)                           | 950  |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY      |  |                      |   | 3,927   | (40,630)  | (43,277)                          | 8,179  |
| 290             | CITY OF UPPER KALSKAG                    |  |                      |   | -   | -   | -                                 | -  |
| 291             | CITY OF SHAKTOOLIK                       |  |                      |   | 127   | (1,310)   | (1,396)                           | 264  |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT |  |                      |   | 6,480   | (67,040)  | (71,409)                          | 13,496   |
| 296             | MUNICIPALITY OF SKAGWAY                  |  |                      |   | 13,597  | (140,671)   | (149,836)                         | 28,319   |
| 297             | CITY OF NULATO                           |  |                      |   | -   | -   | -                                 | -  |
| 298             | CITY OF ANIAK                            |  |                      |   | 1,062   | (10,989)  | (11,705)                          | 2,212  |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION   |  |                      |   | 1,552   | (16,057)  | (17,104)                          | 3,233  |
| <b>Total</b>    |  | <b>120.08%</b>   | <b>1,548,116,000</b> | <b>-2.24%</b>   | <b>6,388,000</b>  | <b>(66,086,000)</b>   | <b>(70,392,000)</b>               | <b>13,304,000</b>                                |

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

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

| Employer Number | Employer Name                      | FY2023<br>Employer<br>Contributions | Employer<br>Proportion | Total<br>OPEB<br>Liability | Plan<br>Fiduciary<br>Net Position | Net<br>OPEB<br>Liability | Total<br>Deferred<br>Outflows | Total<br>Deferred<br>Inflows |
|-----------------|------------------------------------|-------------------------------------|------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------|------------------------------|
| 101             | STATE OF ALASKA                    | 9,065,214                           | 48.33972%              | 94,500,775                 | 117,454,409                       | (22,953,634)             | 5,094,400                     | (19,528,094)                 |
| 102             | SOUTHWEST REGION SD                | 25,994                              | 0.13861%               | 270,977                    | 336,796                           | (65,819)                 | 16,173                        | (56,536)                     |
| 103             | ANNETTE ISLAND SD                  | 24,675                              | 0.13158%               | 257,225                    | 319,704                           | (62,478)                 | 17,126                        | (53,083)                     |
| 104             | BERING STRAIT SD                   | 61,390                              | 0.32736%               | 639,960                    | 795,402                           | (155,442)                | 36,057                        | (132,876)                    |
| 105             | CHATHAM SD                         | 7,881                               | 0.04203%               | 82,159                     | 102,114                           | (19,956)                 | 4,742                         | (17,285)                     |
| 106             | ALASKA MUNICIPAL LEAGUE            | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 107             | CITY OF VALDEZ                     | 100,688                             | 0.53692%               | 1,049,632                  | 1,304,580                         | (254,949)                | 60,719                        | (216,565)                    |
| 108             | JUNEAU BOROUGH SD                  | 122,386                             | 0.65262%               | 1,275,822                  | 1,585,712                         | (309,889)                | 72,544                        | (262,783)                    |
| 109             | MATANUSKA-SUSITNA BOROUGH          | 261,915                             | 1.39665%               | 2,730,345                  | 3,393,529                         | (663,183)                | 161,969                       | (560,695)                    |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       | 308,014                             | 1.64247%               | 3,210,910                  | 3,990,819                         | (779,909)                | 185,950                       | (663,009)                    |
| 111             | ANCHORAGE SD                       | 804,111                             | 4.28788%               | 8,382,500                  | 10,418,556                        | (2,036,056)              | 463,213                       | (1,739,603)                  |
| 112             | COPPER RIVER SD                    | 14,650                              | 0.07812%               | 152,722                    | 189,817                           | (37,095)                 | 8,914                         | (31,884)                     |
| 113             | UNIVERSITY OF ALASKA               | 1,007,976                           | 5.37497%               | 10,507,696                 | 13,059,949                        | (2,552,252)              | 663,453                       | (2,189,801)                  |
| 115             | CITY OF KENAI                      | 73,051                              | 0.38954%               | 761,524                    | 946,493                           | (184,969)                | 41,690                        | (158,189)                    |
| 116             | FAIRBANKS NORTH STAR BOROUGH       | 220,899                             | 1.17793%               | 2,302,776                  | 2,862,106                         | (559,330)                | 130,722                       | (479,753)                    |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    | 293,077                             | 1.56282%               | 3,055,197                  | 3,797,285                         | (742,088)                | 173,807                       | (635,370)                    |
| 118             | DENALI BOROUGH SD                  | 13,084                              | 0.06977%               | 136,394                    | 169,523                           | (33,129)                 | 8,643                         | (29,156)                     |
| 120             | CITY AND BOROUGH OF SITKA          | 88,539                              | 0.47213%               | 922,982                    | 1,147,168                         | (224,186)                | 53,936                        | (196,049)                    |
| 121             | CHUGACH SD                         | 7,342                               | 0.03915%               | 76,533                     | 95,122                            | (18,589)                 | 4,264                         | (16,871)                     |
| 122             | KETCHIKAN GATEWAY BOROUGH          | 60,166                              | 0.32083%               | 627,207                    | 779,551                           | (152,345)                | 35,512                        | (131,476)                    |
| 123             | CITY OF SOLDOTNA                   | 37,584                              | 0.20041%               | 391,797                    | 486,962                           | (95,165)                 | 21,198                        | (82,102)                     |
| 124             | IDITAROD AREA SD                   | 7,814                               | 0.04167%               | 81,455                     | 101,239                           | (19,785)                 | 5,470                         | (18,540)                     |
| 125             | KUSPUK SD                          | 9,546                               | 0.05090%               | 99,508                     | 123,678                           | (24,170)                 | 9,257                         | (21,797)                     |
| 126             | CITY AND BOROUGH OF JUNEAU         | 319,467                             | 1.70354%               | 3,330,300                  | 4,139,208                         | (808,908)                | 188,291                       | (692,826)                    |
| 128             | CITY OF KODIAK                     | 75,049                              | 0.40020%               | 782,355                    | 972,384                           | (190,029)                | 44,290                        | (163,177)                    |
| 129             | CITY OF FAIRBANKS                  | 87,738                              | 0.46786%               | 914,626                    | 1,136,783                         | (222,157)                | 62,090                        | (187,825)                    |
| 131             | CITY OF WASILLA                    | 87,885                              | 0.46864%               | 916,158                    | 1,138,687                         | (222,529)                | 53,102                        | (189,272)                    |
| 133             | SITKA BOROUGH SD                   | 24,302                              | 0.12959%               | 253,338                    | 314,873                           | (61,534)                 | 14,112                        | (53,823)                     |
| 134             | CITY OF PALMER                     | 38,151                              | 0.20344%               | 397,708                    | 494,308                           | (96,601)                 | 23,007                        | (84,259)                     |
| 135             | CITY AND BOROUGH OF WRANGELL       | 30,566                              | 0.16299%               | 318,633                    | 396,027                           | (77,394)                 | 21,192                        | (68,387)                     |
| 136             | CITY OF BETHEL                     | 69,869                              | 0.37257%               | 728,351                    | 905,263                           | (176,912)                | 43,041                        | (150,601)                    |
| 137             | VALDEZ CITY SD                     | 23,482                              | 0.12522%               | 244,788                    | 304,245                           | (59,457)                 | 15,082                        | (51,405)                     |
| 138             | HOONAH CITY SD                     | 2,552                               | 0.01361%               | 26,605                     | 33,067                            | (6,462)                  | 1,827                         | (6,080)                      |
| 139             | CITY OF NOME                       | 46,622                              | 0.24861%               | 486,009                    | 604,058                           | (118,049)                | 27,669                        | (102,477)                    |
| 140             | CITY OF KOTZEBUE                   | 51,386                              | 0.27401%               | 535,678                    | 665,790                           | (130,113)                | 31,422                        | (111,458)                    |
| 141             | GALENA CITY SD                     | 46,339                              | 0.24710%               | 483,061                    | 600,393                           | (117,332)                | 27,148                        | (100,769)                    |
| 143             | CITY OF PETERSBURG                 | 47,004                              | 0.25065%               | 489,999                    | 609,017                           | (119,018)                | 28,299                        | (101,576)                    |
| 144             | BRISTOL BAY BOROUGH                | 39,724                              | 0.21183%               | 414,106                    | 514,689                           | (100,584)                | 25,790                        | (85,567)                     |
| 145             | NORTH SLOPE BOROUGH                | 598,853                             | 3.19335%               | 6,242,770                  | 7,759,099                         | (1,516,329)              | 359,301                       | (1,327,130)                  |
| 146             | WRANGELL PUBLIC SD                 | 6,035                               | 0.03218%               | 62,914                     | 78,195                            | (15,281)                 | 5,061                         | (14,965)                     |
| 148             | CITY OF CORDOVA                    | 32,573                              | 0.17370%               | 339,562                    | 422,039                           | (82,477)                 | 19,288                        | (72,495)                     |
| 149             | NOME CITY SD                       | 10,562                              | 0.05632%               | 110,106                    | 136,850                           | (26,744)                 | 7,124                         | (24,457)                     |
| 151             | CITY OF KING COVE                  | 8,080                               | 0.04309%               | 84,235                     | 104,695                           | (20,460)                 | 4,840                         | (18,001)                     |
| 152             | ALASKA HOUSING FINANCE CORPORATION | 150,115                             | 0.80048%               | 1,564,883                  | 1,944,983                         | (380,100)                | 91,642                        | (321,885)                    |
| 153             | LOWER YUKON SD                     | 72,417                              | 0.38616%               | 754,915                    | 938,279                           | (183,364)                | 49,476                        | (155,182)                    |
| 154             | NORTHWEST ARCTIC BOROUGH SD        | 70,266                              | 0.37469%               | 732,497                    | 910,415                           | (177,919)                | 39,480                        | (155,934)                    |
| 155             | SOUTHEAST ISLAND SD                | 10,185                              | 0.05431%               | 106,169                    | 131,957                           | (25,788)                 | 6,262                         | (23,943)                     |
| 156             | PRIBILOF SD                        | 2,767                               | 0.01476%               | 28,846                     | 35,853                            | (7,007)                  | 1,847                         | (6,125)                      |
| 157             | LOWER KUSKOKWIM SD                 | 154,345                             | 0.82303%               | 1,608,974                  | 1,999,783                         | (390,809)                | 91,296                        | (335,535)                    |
| 158             | KODIAK ISLAND BOROUGH SD           | 70,569                              | 0.37630%               | 735,649                    | 914,334                           | (178,685)                | 42,990                        | (155,275)                    |
| 159             | YUKON FLATS SD                     | 8,245                               | 0.04397%               | 85,952                     | 106,829                           | (20,877)                 | 4,887                         | (19,127)                     |
| 160             | YUKON / KOYUKUK SD                 | 28,069                              | 0.14968%               | 292,605                    | 363,676                           | (71,072)                 | 16,447                        | (62,465)                     |
| 161             | NORTH SLOPE BOROUGH SD             | 107,524                             | 0.57337%               | 1,120,892                  | 1,393,149                         | (272,257)                | 61,888                        | (242,219)                    |
| 162             | ALEUTIAN REGION SD                 | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | (125)                        |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   | 55,142                              | 0.29404%               | 574,828                    | 714,450                           | (139,622)                | 73,639                        | (151,253)                    |
| 164             | LAKE AND PENINSULA BOROUGH SD      | 18,798                              | 0.10024%               | 195,964                    | 243,563                           | (47,598)                 | 11,391                        | (43,329)                     |
| 165             | SITKA COMMUNITY HOSPITAL           | -                                   | 0.00000%               | -                          | -                                 | -                        | 238                           | (45,947)                     |
| 166             | TANANA SD                          | 1,004                               | 0.00535%               | 10,463                     | 13,005                            | (2,542)                  | 741                           | (2,952)                      |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER | 19,891                              | 0.10607%               | 207,351                    | 257,716                           | (50,364)                 | 14,639                        | (42,864)                     |
| 168             | HYDABURG CITY SD                   | 588                                 | 0.00313%               | 6,127                      | 7,616                             | (1,488)                  | 3,726                         | (1,645)                      |

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| Employer Number | Employer Name                         | FY2023<br>Employer<br>Contributions | Employer<br>Proportion | Total<br>OPEB<br>Liability | Plan<br>Fiduciary<br>Net Position | Net<br>OPEB<br>Liability | Total<br>Deferred<br>Outflows | Total<br>Deferred<br>Inflows |
|-----------------|---------------------------------------|-------------------------------------|------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------|------------------------------|
| 169             | CITY OF TANANA                        | -                                   | 0.00000%               | -                          | -                                 | -                        | 17                            | (33)                         |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    | 10,472                              | 0.05584%               | 109,171                    | 135,688                           | (26,517)                 | 6,667                         | (23,010)                     |
| 171             | CITY OF BARROW                        | 6,851                               | 0.03653%               | 71,415                     | 88,761                            | (17,346)                 | 4,693                         | (17,153)                     |
| 172             | CITY OF SAINT PAUL                    | 12,073                              | 0.06438%               | 125,852                    | 156,421                           | (30,569)                 | 10,529                        | (26,690)                     |
| 173             | MUNICIPALITY OF ANCHORAGE             | 1,564,975                           | 8.34514%               | 16,314,161                 | 20,276,767                        | (3,962,606)              | 947,157                       | (3,354,999)                  |
| 174             | KODIAK ISLAND BOROUGH                 | 21,751                              | 0.11599%               | 226,745                    | 281,820                           | (55,075)                 | 13,431                        | (48,498)                     |
| 175             | NOME JOINT UTILITY SYSTEM             | 3,815                               | 0.02034%               | 39,769                     | 49,429                            | (9,660)                  | 2,800                         | (8,226)                      |
| 176             | CITY OF SAND POINT                    | 12,696                              | 0.06770%               | 132,355                    | 164,503                           | (32,148)                 | 7,577                         | (28,020)                     |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          | 65,328                              | 0.34836%               | 681,013                    | 846,427                           | (165,414)                | 40,924                        | (141,874)                    |
| 178             | CITY OF DILLINGHAM                    | 27,879                              | 0.14866%               | 290,627                    | 361,219                           | (70,592)                 | 15,658                        | (64,106)                     |
| 179             | CITY OF UNALASKA                      | 119,830                             | 0.63899%               | 1,249,176                  | 1,552,593                         | (303,417)                | 69,330                        | (258,987)                    |
| 180             | KENAI PENINSULA BOROUGH               | 212,857                             | 1.13505%               | 2,218,937                  | 2,757,903                         | (538,966)                | 125,750                       | (460,354)                    |
| 181             | CITY OF KETCHIKAN                     | 85,565                              | 0.45627%               | 891,977                    | 1,108,632                         | (216,655)                | 53,009                        | (184,882)                    |
| 182             | CITY OF SEWARD                        | 51,073                              | 0.27235%               | 532,416                    | 661,736                           | (129,320)                | 30,802                        | (109,528)                    |
| 183             | CITY OF FORT YUKON                    | 3,256                               | 0.01736%               | 33,939                     | 42,182                            | (8,243)                  | 5,389                         | (9,146)                      |
| 184             | BRISTOL BAY BOROUGH SD                | 5,106                               | 0.02723%               | 53,226                     | 66,154                            | (12,928)                 | 3,651                         | (11,092)                     |
| 185             | CORDOVA CITY SD                       | 8,514                               | 0.04540%               | 88,749                     | 110,306                           | (21,557)                 | 5,317                         | (19,165)                     |
| 186             | CITY OF CRAIG                         | 17,843                              | 0.09515%               | 186,002                    | 231,181                           | (45,179)                 | 10,021                        | (39,792)                     |
| 187             | PETERSBURG MEDICAL CENTER             | 96,071                              | 0.51229%               | 1,001,493                  | 1,244,749                         | (243,256)                | 63,090                        | (207,586)                    |
| 189             | HAINES BOROUGH                        | 21,348                              | 0.11384%               | 222,544                    | 276,599                           | (54,055)                 | 12,667                        | (48,657)                     |
| 190             | KENAI PENINSULA BOROUGH SD            | 173,469                             | 0.92501%               | 1,808,335                  | 2,247,568                         | (439,233)                | 99,041                        | (378,508)                    |
| 191             | CITY OF NORTH POLE                    | 30,258                              | 0.16135%               | 315,423                    | 392,037                           | (76,614)                 | 17,923                        | (66,799)                     |
| 192             | CITY OF GALENA                        | 8,513                               | 0.04540%               | 88,746                     | 110,302                           | (21,556)                 | 5,152                         | (18,349)                     |
| 193             | CITY OF NENANA                        | 1,714                               | 0.00914%               | 17,868                     | 22,208                            | (4,340)                  | 2,608                         | (4,255)                      |
| 195             | YUPIIT SD                             | 15,742                              | 0.08395%               | 164,108                    | 203,969                           | (39,861)                 | 10,382                        | (34,000)                     |
| 196             | NENANA CITY SD                        | 19,236                              | 0.10257%               | 200,526                    | 249,232                           | (48,706)                 | 12,307                        | (42,489)                     |
| 198             | CITY OF SAXMAN                        | 637                                 | 0.00340%               | 6,643                      | 8,257                             | (1,614)                  | 832                           | (1,714)                      |
| 199             | CITY OF HOONAH                        | 14,484                              | 0.07724%               | 150,992                    | 187,668                           | (36,675)                 | 8,289                         | (32,634)                     |
| 200             | CITY OF PELICAN                       | 1,457                               | 0.00777%               | 15,191                     | 18,881                            | (3,690)                  | 1,053                         | (3,277)                      |
| 202             | CITY OF WHITTIER                      | 18,262                              | 0.09738%               | 190,369                    | 236,608                           | (46,239)                 | 12,094                        | (40,179)                     |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY | 15,032                              | 0.08016%               | 156,707                    | 194,770                           | (38,063)                 | 8,577                         | (37,059)                     |
| 204             | CRAIG CITY SD                         | 10,735                              | 0.05724%               | 111,903                    | 139,084                           | (27,181)                 | 6,070                         | (23,661)                     |
| 205             | DILLINGHAM CITY SD                    | 17,839                              | 0.09513%               | 185,966                    | 231,136                           | (45,170)                 | 13,470                        | (40,340)                     |
| 206             | CITY OF THORNE BAY                    | 5,178                               | 0.02761%               | 53,977                     | 67,088                            | (13,111)                 | 3,012                         | (12,079)                     |
| 208             | CITY OF AKUTAN                        | 8,253                               | 0.04401%               | 86,033                     | 106,930                           | (20,897)                 | 5,692                         | (19,633)                     |
| 209             | UNALASKA CITY SD                      | 9,299                               | 0.04959%               | 96,936                     | 120,481                           | (23,545)                 | 5,698                         | (20,380)                     |
| 211             | KASHUNAMIUT SD                        | 17,323                              | 0.09237%               | 180,582                    | 224,444                           | (43,862)                 | 12,384                        | (37,912)                     |
| 215             | CITY OF HOMER                         | 70,828                              | 0.37769%               | 738,354                    | 917,695                           | (179,341)                | 43,540                        | (153,882)                    |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      | 3,116                               | 0.01662%               | 32,485                     | 40,376                            | (7,890)                  | 1,835                         | (7,517)                      |
| 219             | BARTLETT REGIONAL HOSPITAL            | 402,237                             | 2.14491%               | 4,193,140                  | 5,211,627                         | (1,018,487)              | 248,490                       | (865,351)                    |
| 220             | NORTHWEST ARCTIC BOROUGH              | 28,151                              | 0.15012%               | 293,465                    | 364,746                           | (71,281)                 | 19,819                        | (65,043)                     |
| 221             | SAINT MARY'S SD                       | 10,200                              | 0.05439%               | 106,331                    | 132,158                           | (25,827)                 | 7,903                         | (22,113)                     |
| 223             | BRISTOL BAY RHA                       | 10,784                              | 0.05751%               | 112,420                    | 139,727                           | (27,306)                 | 6,365                         | (24,450)                     |
| 224             | COPPER RIVER BASIN RHA                | 6,989                               | 0.03727%               | 72,854                     | 90,550                            | (17,696)                 | 4,135                         | (15,563)                     |
| 225             | SKAGWAY CITY SD                       | 3,890                               | 0.02075%               | 40,556                     | 50,407                            | (9,851)                  | 2,959                         | (8,395)                      |
| 227             | CITY OF KLAWOCK                       | 8,624                               | 0.04599%               | 89,898                     | 111,733                           | (21,836)                 | 5,538                         | (19,395)                     |
| 228             | PETERSBURG CITY SD                    | 12,026                              | 0.06413%               | 125,368                    | 155,820                           | (30,451)                 | 6,896                         | (26,644)                     |
| 230             | ALEUTIANS EAST BOROUGH                | 6,188                               | 0.03300%               | 64,505                     | 80,172                            | (15,668)                 | 3,619                         | (13,354)                     |
| 235             | CITY OF HUSLIA                        | 1,097                               | 0.00585%               | 11,434                     | 14,212                            | (2,777)                  | 791                           | (2,847)                      |
| 237             | CITY OF KALTAG                        | 220                                 | 0.00117%               | 2,292                      | 2,848                             | (557)                    | 180                           | (559)                        |
| 240             | HAINES BOROUGH SD                     | 6,194                               | 0.03303%               | 64,569                     | 80,252                            | (15,683)                 | 3,554                         | (14,387)                     |
| 242             | CITY OF ELIM                          | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 243             | CITY OF ATKA                          | 463                                 | 0.00247%               | 4,832                      | 6,005                             | (1,174)                  | 284                           | (1,459)                      |
| 244             | ALEUTIANS EAST BOROUGH SD             | 10,010                              | 0.05338%               | 104,349                    | 129,695                           | (25,346)                 | 6,173                         | (22,069)                     |
| 246             | DELTA/GREELY SD                       | 12,191                              | 0.06501%               | 127,091                    | 157,960                           | (30,870)                 | 8,056                         | (26,530)                     |
| 247             | LAKE AND PENINSULA BOROUGH            | 5,547                               | 0.02958%               | 57,825                     | 71,871                            | (14,045)                 | 3,606                         | (12,017)                     |
| 248             | CITY AND BOROUGH OF YAKUTAT           | 5,830                               | 0.03109%               | 60,779                     | 75,542                            | (14,763)                 | 4,098                         | (13,440)                     |

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|-----------------|---|-------------------------------------|------------------------|----------------------------|-----------------------------------|--------------------------|-------------------------------|------------------------------|
| 249             | CITY OF UNALAKLEET                        | -                                   | 0.00000%               | -                          | -                                 | -                        | 223                           | (1,483)                      |
| 251             | KLAWOCK CITY SD                           | 6,850                               | 0.03652%               | 71,404                     | 88,747                            | (17,343)                 | 4,354                         | (14,973)                     |
| 254             | CITY OF MEKORYUK                          | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 255             | ALASKA GATEWAY SD                         | 25,038                              | 0.13351%               | 261,005                    | 324,402                           | (63,396)                 | 16,366                        | (54,116)                     |
| 257             | PELICAN CITY SD                           | 188                                 | 0.00100%               | 1,958                      | 2,433                             | (475)                    | 161                           | (594)                        |
| 258             | DENALI BOROUGH                            | 7,287                               | 0.03886%               | 75,968                     | 94,420                            | (18,452)                 | 4,376                         | (15,791)                     |
| 259             | CITY OF ALLAKAKET                         | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 260             | CITY OF KACHEMAK                          | 371                                 | 0.00198%               | 3,869                      | 4,809                             | (940)                    | 226                           | (856)                        |
| 262             | COOK INLET HOUSING AUTHORITY              | 123,823                             | 0.66028%               | 1,290,797                  | 1,604,323                         | (313,526)                | 79,590                        | (265,902)                    |
| 263             | INTERIOR RHA                              | 10,994                              | 0.05862%               | 114,607                    | 142,445                           | (27,837)                 | 8,502                         | (23,976)                     |
| 264             | YAKUTAT SD                                | 1,728                               | 0.00922%               | 18,015                     | 22,391                            | (4,376)                  | 1,307                         | (3,889)                      |
| 265             | KAKE CITY SD                              | 4,527                               | 0.02414%               | 47,195                     | 58,658                            | (11,463)                 | 3,229                         | (9,806)                      |
| 267             | ALEUTIAN HOUSING AUTHORITY                | 5,364                               | 0.02860%               | 55,919                     | 69,501                            | (13,582)                 | 3,054                         | (12,912)                     |
| 270             | BERING STRAITS RHA                        | 8,815                               | 0.04700%               | 91,890                     | 114,210                           | (22,320)                 | 6,241                         | (19,947)                     |
| 271             | CITY OF EGEGIK                            | 1,485                               | 0.00792%               | 15,479                     | 19,239                            | (3,760)                  | 1,134                         | (3,230)                      |
| 275             | ILISAGVIK COLLEGE                         | 63,556                              | 0.33891%               | 662,543                    | 823,471                           | (160,928)                | 35,918                        | (144,102)                    |
| 276             | NORTH PACIFIC RIM HA                      | 7,996                               | 0.04264%               | 83,353                     | 103,599                           | (20,246)                 | 5,697                         | (17,240)                     |
| 278             | SAXMAN SEAPORT                            | 454                                 | 0.00242%               | 4,729                      | 5,878                             | (1,149)                  | 465                           | (1,584)                      |
| 279             | TLINGIT-HAIDA RHA                         | 29,781                              | 0.15881%               | 310,454                    | 385,861                           | (75,407)                 | 19,145                        | (66,767)                     |
| 280             | CITY OF TOKSOOK BAY                       | -                                   | 0.00000%               | -                          | -                                 | -                        | -                             | -                            |
| 281             | BARANOF ISLAND HA                         | 4,968                               | 0.02649%               | 51,793                     | 64,373                            | (12,580)                 | 2,928                         | (11,004)                     |
| 282             | CITY OF DELTA JUNCTION                    | 958                                 | 0.00511%               | 9,988                      | 12,414                            | (2,426)                  | 652                           | (2,912)                      |
| 283             | CITY OF ANDERSON                          | -                                   | 0.00000%               | -                          | -                                 | -                        | 6                             | (158)                        |
| 284             | INTER-ISLAND FERRY AUTHORITY              | 10,160                              | 0.05418%               | 105,913                    | 131,639                           | (25,726)                 | 6,105                         | (22,639)                     |
| 286             | CITY OF SELDOVIA                          | 1,259                               | 0.00672%               | 13,128                     | 16,316                            | (3,189)                  | 823                           | (2,839)                      |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY       | 8,985                               | 0.04791%               | 93,662                     | 116,412                           | (22,750)                 | 7,206                         | (21,009)                     |
| 290             | CITY OF UPPER KALSKAG                     | -                                   | 0.00000%               | -                          | -                                 | -                        | 3                             | (71)                         |
| 291             | CITY OF SHAKTOOLIK                        | 429                                 | 0.00229%               | 4,474                      | 5,560                             | (1,087)                  | 474                           | (1,111)                      |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY | 18,902                              | 0.10079%               | 197,043                    | 244,904                           | (47,861)                 | 13,720                        | (40,802)                     |
| 296             | MUNICIPALITY OF SKAGWAY                   | 51,665                              | 0.27550%               | 538,581                    | 669,399                           | (130,818)                | 29,989                        | (114,040)                    |
| 297             | CITY OF NULATO                            | -                                   | 0.00000%               | -                          | -                                 | -                        | 23                            | (885)                        |
| 298             | CITY OF ANIAK                             | 2,912                               | 0.01553%               | 30,357                     | 37,730                            | (7,373)                  | 2,252                         | (6,344)                      |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION    | 3,160                               | 0.01685%               | 32,940                     | 40,941                            | (8,001)                  | 3,597                         | (19,327)                     |
| <b>Total</b>    |   | <b>18,753,135</b>                   | <b>100.00000%</b>      | <b>195,493,000</b>         | <b>242,977,000</b>                | <b>(47,484,000)</b>      | <b>11,070,998</b>             | <b>(40,684,261)</b>          |

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

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

| Employer Number | Employer Name                      | Plan<br>Fiduciary<br>Net Position<br>as % of<br>Total<br>OPEB<br>Liability | Net OPEB Liability |                 | Net OPEB Liability        |                           | Net OPEB Liability |                   |
|-----------------|------------------------------------|--|--------------------|-----------------|---------------------------|---------------------------|--------------------|-------------------|
|                 |                                    |  | Covered Payroll    | Covered Payroll | 1% Decrease Discount Rate | 1% Increase Discount Rate | 1% Decrease Trend  | 1% Increase Trend |
| 101             | STATE OF ALASKA                    |  |                    | (797,605)       | (39,878,821)              | (42,150,305)              | 2,831,741          |                   |
| 102             | SOUTHWEST REGION SD                |  |                    | (2,287)         | (114,351)                 | (120,864)                 | 8,120              |                   |
| 103             | ANNETTE ISLAND SD                  |  |                    | (2,171)         | (108,548)                 | (114,731)                 | 7,708              |                   |
| 104             | BERING STRAIT SD                   |  |                    | (5,401)         | (270,060)                 | (285,442)                 | 19,177             |                   |
| 105             | CHATHAM SD                         |  |                    | (693)           | (34,670)                  | (36,645)                  | 2,462              |                   |
| 106             | ALASKA MUNICIPAL LEAGUE            |  |                    | -               | -                         | -                         | -                  |                   |
| 107             | CITY OF VALDEZ                     |  |                    | (8,859)         | (442,939)                 | (468,169)                 | 31,452             |                   |
| 108             | JUNEAU BOROUGH SD                  |  |                    | (10,768)        | (538,390)                 | (569,057)                 | 38,230             |                   |
| 109             | MATANUSKA-SUSITNA BOROUGH          |  |                    | (23,045)        | (1,152,191)               | (1,217,819)               | 81,816             |                   |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       |  |                    | (27,101)        | (1,354,987)               | (1,432,166)               | 96,216             |                   |
| 111             | ANCHORAGE SD                       |  |                    | (70,750)        | (3,537,370)               | (3,738,857)               | 251,184            |                   |
| 112             | COPPER RIVER SD                    |  |                    | (1,289)         | (64,448)                  | (68,119)                  | 4,576              |                   |
| 113             | UNIVERSITY OF ALASKA               |  |                    | (88,687)        | (4,434,192)               | (4,686,762)               | 314,866            |                   |
| 115             | CITY OF KENAI                      |  |                    | (6,427)         | (321,359)                 | (339,664)                 | 22,819             |                   |
| 116             | FAIRBANKS NORTH STAR BOROUGH       |  |                    | (19,436)        | (971,759)                 | (1,027,110)               | 69,003             |                   |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    |  |                    | (25,786)        | (1,289,277)               | (1,362,714)               | 91,550             |                   |
| 118             | DENALI BOROUGH SD                  |  |                    | (1,151)         | (57,558)                  | (60,836)                  | 4,087              |                   |
| 120             | CITY AND BOROUGH OF SITKA          |  |                    | (7,790)         | (389,493)                 | (411,679)                 | 27,657             |                   |
| 121             | CHUGACH SD                         |  |                    | (646)           | (32,296)                  | (34,136)                  | 2,293              |                   |
| 122             | KETCHIKAN GATEWAY BOROUGH          |  |                    | (5,294)         | (264,678)                 | (279,754)                 | 18,794             |                   |
| 123             | CITY OF SOLDOTNA                   |  |                    | (3,307)         | (165,336)                 | (174,754)                 | 11,740             |                   |
| 124             | IDITAROD AREA SD                   |  |                    | (687)           | (34,373)                  | (36,331)                  | 2,441              |                   |
| 125             | KUSPUK SD                          |  |                    | (840)           | (41,992)                  | (44,384)                  | 2,982              |                   |
| 126             | CITY AND BOROUGH OF JUNEAU         |  |                    | (28,108)        | (1,405,369)               | (1,485,418)               | 99,793             |                   |
| 128             | CITY OF KODIAK                     |  |                    | (6,603)         | (330,149)                 | (348,955)                 | 23,443             |                   |
| 129             | CITY OF FAIRBANKS                  |  |                    | (7,720)         | (385,967)                 | (407,952)                 | 27,407             |                   |
| 131             | CITY OF WASILLA                    |  |                    | (7,733)         | (386,614)                 | (408,635)                 | 27,453             |                   |
| 133             | SITKA BOROUGH SD                   |  |                    | (2,138)         | (106,907)                 | (112,997)                 | 7,591              |                   |
| 134             | CITY OF PALMER                     |  |                    | (3,357)         | (167,831)                 | (177,390)                 | 11,917             |                   |
| 135             | CITY AND BOROUGH OF WRANGELL       |  |                    | (2,689)         | (134,462)                 | (142,120)                 | 9,548              |                   |
| 136             | CITY OF BETHEL                     |  |                    | (6,147)         | (307,360)                 | (324,868)                 | 21,825             |                   |
| 137             | VALDEZ CITY SD                     |  |                    | (2,066)         | (103,299)                 | (109,183)                 | 7,335              |                   |
| 138             | HOONAH CITY SD                     |  |                    | (225)           | (11,227)                  | (11,867)                  | 797                |                   |
| 139             | CITY OF NOME                       |  |                    | (4,102)         | (205,093)                 | (216,775)                 | 14,563             |                   |
| 140             | CITY OF KOTZEBUE                   |  |                    | (4,521)         | (226,053)                 | (238,929)                 | 16,052             |                   |
| 141             | GALENA CITY SD                     |  |                    | (4,077)         | (203,849)                 | (215,460)                 | 14,475             |                   |
| 143             | CITY OF PETERSBURG                 |  |                    | (4,136)         | (206,777)                 | (218,555)                 | 14,683             |                   |
| 144             | BRISTOL BAY BOROUGH                |  |                    | (3,495)         | (174,750)                 | (184,704)                 | 12,409             |                   |
| 145             | NORTH SLOPE BOROUGH                |  |                    | (52,690)        | (2,634,416)               | (2,784,471)               | 187,066            |                   |
| 146             | WRANGELL PUBLIC SD                 |  |                    | (531)           | (26,549)                  | (28,062)                  | 1,885              |                   |
| 148             | CITY OF CORDOVA                    |  |                    | (2,866)         | (143,293)                 | (151,455)                 | 10,175             |                   |
| 149             | NOME CITY SD                       |  |                    | (929)           | (46,464)                  | (49,111)                  | 3,299              |                   |
| 151             | CITY OF KING COVE                  |  |                    | (711)           | (35,547)                  | (37,572)                  | 2,524              |                   |
| 152             | ALASKA HOUSING FINANCE CORPORATION |  |                    | (13,208)        | (660,372)                 | (697,987)                 | 46,892             |                   |
| 153             | LOWER YUKON SD                     |  |                    | (6,372)         | (318,570)                 | (336,716)                 | 22,621             |                   |
| 154             | NORTHWEST ARCTIC BOROUGH SD        |  |                    | (6,182)         | (309,110)                 | (326,716)                 | 21,949             |                   |
| 155             | SOUTHEAST ISLAND SD                |  |                    | (896)           | (44,803)                  | (47,355)                  | 3,181              |                   |
| 156             | PRIBILOF SD                        |  |                    | (243)           | (12,173)                  | (12,866)                  | 864                |                   |
| 157             | LOWER KUSKOKWIM SD                 |  |                    | (13,580)        | (678,978)                 | (717,653)                 | 48,213             |                   |
| 158             | KODIAK ISLAND BOROUGH SD           |  |                    | (6,209)         | (310,440)                 | (328,123)                 | 22,044             |                   |
| 159             | YUKON FLATS SD                     |  |                    | (725)           | (36,271)                  | (38,337)                  | 2,576              |                   |
| 160             | YUKON / KOYUKUK SD                 |  |                    | (2,470)         | (123,478)                 | (130,511)                 | 8,768              |                   |
| 161             | NORTH SLOPE BOROUGH SD             |  |                    | (9,461)         | (473,010)                 | (499,953)                 | 33,588             |                   |
| 162             | ALEUTIAN REGION SD                 |  |                    | -               | -                         | -                         | -                  |                   |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   |  |                    | (4,852)         | (242,574)                 | (256,391)                 | 17,225             |                   |
| 164             | LAKE AND PENINSULA BOROUGH SD      |  |                    | (1,654)         | (82,696)                  | (87,406)                  | 5,872              |                   |
| 165             | SITKA COMMUNITY HOSPITAL           |  |                    | -               | -                         | -                         | -                  |                   |
| 166             | TANANA SD                          |  |                    | (88)            | (4,416)                   | (4,667)                   | 314                |                   |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER |  |                    | (1,750)         | (87,501)                  | (92,485)                  | 6,213              |                   |
| 168             | HYDABURG CITY SD                   |  |                    | (52)            | (2,586)                   | (2,733)                   | 184                |                   |



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

| Employer Number | Employer Name                         | Plan<br>Fiduciary<br>Net Position<br>as % of<br>Total<br>OPEB<br>Liability | Net OPEB Liability |                    | Net OPEB Liability                                    |   | Net OPEB Liability   |                      |
|-----------------|---------------------------------------|--|--------------------|--------------------|---|---|----------------------|----------------------|
|                 |                                       |  | Covered<br>Payroll | Covered<br>Payroll | 1% Decrease<br>Discount Rate<br>(6.25% Discount Rate) | 1% Increase<br>Discount Rate<br>(8.25% Discount Rate) | 1% Decrease<br>Trend | 1% Increase<br>Trend |
| 169             | CITY OF TANANA                        |  |                    |                    | -   | -   | -                    | -                    |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    |  |                    | (921)              | (46,070)  | (48,694)  | 3,271                |                      |
| 171             | CITY OF BARROW                        |  |                    | (603)              | (30,137)  | (31,853)  | 2,140                |                      |
| 172             | CITY OF SAINT PAUL                    |  |                    | (1,062)            | (53,109)  | (56,134)  | 3,771                |                      |
| 173             | MUNICIPALITY OF ANCHORAGE             |  |                    | (137,695)          | (6,884,489)   | (7,276,627)   | 488,858              |                      |
| 174             | KODIAK ISLAND BOROUGH                 |  |                    | (1,914)            | (95,685)  | (101,135)   | 6,794                |                      |
| 175             | NOME JOINT UTILITY SYSTEM             |  |                    | (336)              | (16,782)  | (17,738)  | 1,192                |                      |
| 176             | CITY OF SAND POINT                    |  |                    | (1,117)            | (55,853)  | (59,034)  | 3,966                |                      |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          |  |                    | (5,748)            | (287,384)   | (303,753)   | 20,407               |                      |
| 178             | CITY OF DILLINGHAM                    |  |                    | (2,453)            | (122,643)   | (129,629)   | 8,709                |                      |
| 179             | CITY OF UNALASKA                      |  |                    | (10,543)           | (527,146)   | (557,172)   | 37,432               |                      |
| 180             | KENAI PENINSULA BOROUGH               |  |                    | (18,728)           | (936,380)   | (989,715)   | 66,491               |                      |
| 181             | CITY OF KETCHIKAN                     |  |                    | (7,528)            | (376,409)   | (397,849)   | 26,728               |                      |
| 182             | CITY OF SEWARD                        |  |                    | (4,494)            | (224,677)   | (237,474)   | 15,954               |                      |
| 183             | CITY OF FORT YUKON                    |  |                    | (286)              | (14,322)  | (15,138)  | 1,017                |                      |
| 184             | BRISTOL BAY BOROUGH SD                |  |                    | (449)              | (22,461)  | (23,740)  | 1,595                |                      |
| 185             | CORDOVA CITY SD                       |  |                    | (749)              | (37,452)  | (39,585)  | 2,659                |                      |
| 186             | CITY OF CRAIG                         |  |                    | (1,570)            | (78,492)  | (82,963)  | 5,574                |                      |
| 187             | PETERSBURG MEDICAL CENTER             |  |                    | (8,453)            | (422,625)   | (446,697)   | 30,010               |                      |
| 189             | HAINES BOROUGH                        |  |                    | (1,878)            | (93,912)  | (99,262)  | 6,669                |                      |
| 190             | KENAI PENINSULA BOROUGH SD            |  |                    | (15,263)           | (763,108)   | (806,574)   | 54,187               |                      |
| 191             | CITY OF NORTH POLE                    |  |                    | (2,662)            | (133,107)   | (140,688)   | 9,452                |                      |
| 192             | CITY OF GALENA                        |  |                    | (749)              | (37,450)  | (39,583)  | 2,659                |                      |
| 193             | CITY OF NENANA                        |  |                    | (151)              | (7,540)   | (7,970)   | 535                  |                      |
| 195             | YUPIIT SD                             |  |                    | (1,385)            | (69,253)  | (73,197)  | 4,918                |                      |
| 196             | NENANA CITY SD                        |  |                    | (1,692)            | (84,621)  | (89,441)  | 6,009                |                      |
| 198             | CITY OF SAXMAN                        |  |                    | (56)               | (2,803)   | (2,963)   | 199                  |                      |
| 199             | CITY OF HOONAH                        |  |                    | (1,274)            | (63,718)  | (67,347)  | 4,525                |                      |
| 200             | CITY OF PELICAN                       |  |                    | (128)              | (6,411)   | (6,776)   | 455                  |                      |
| 202             | CITY OF WHITTIER                      |  |                    | (1,607)            | (80,335)  | (84,910)  | 5,704                |                      |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY |  |                    | (1,323)            | (66,129)  | (69,896)  | 4,696                |                      |
| 204             | CRAIG CITY SD                         |  |                    | (944)              | (47,223)  | (49,912)  | 3,353                |                      |
| 205             | DILLINGHAM CITY SD                    |  |                    | (1,570)            | (78,477)  | (82,946)  | 5,573                |                      |
| 206             | CITY OF THORNE BAY                    |  |                    | (456)              | (22,778)  | (24,075)  | 1,617                |                      |
| 208             | CITY OF AKUTAN                        |  |                    | (726)              | (36,305)  | (38,373)  | 2,578                |                      |
| 209             | UNALASKA CITY SD                      |  |                    | (818)              | (40,906)  | (43,236)  | 2,905                |                      |
| 211             | KASHUNAMIUT SD                        |  |                    | (1,524)            | (76,205)  | (80,545)  | 5,411                |                      |
| 215             | CITY OF HOMER                         |  |                    | (6,232)            | (311,581)   | (329,329)   | 22,125               |                      |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      |  |                    | (274)              | (13,709)  | (14,489)  | 973                  |                      |
| 219             | BARTLETT REGIONAL HOSPITAL            |  |                    | (35,391)           | (1,769,483)   | (1,870,272)   | 125,649              |                      |
| 220             | NORTHWEST ARCTIC BOROUGH              |  |                    | (2,477)            | (123,841)   | (130,895)   | 8,794                |                      |
| 221             | SAINT MARY'S SD                       |  |                    | (897)              | (44,871)  | (47,427)  | 3,186                |                      |
| 223             | BRISTOL BAY RHA                       |  |                    | (949)              | (47,441)  | (50,143)  | 3,369                |                      |
| 224             | COPPER RIVER BASIN RHA                |  |                    | (615)              | (30,744)  | (32,495)  | 2,183                |                      |
| 225             | SKAGWAY CITY SD                       |  |                    | (342)              | (17,115)  | (18,089)  | 1,215                |                      |
| 227             | CITY OF KLAWOCK                       |  |                    | (759)              | (37,936)  | (40,097)  | 2,694                |                      |
| 228             | PETERSBURG CITY SD                    |  |                    | (1,058)            | (52,905)  | (55,918)  | 3,757                |                      |
| 230             | ALEUTIANS EAST BOROUGH                |  |                    | (544)              | (27,221)  | (28,771)  | 1,933                |                      |
| 235             | CITY OF HUSLIA                        |  |                    | (97)               | (4,825)   | (5,100)   | 343                  |                      |
| 237             | CITY OF KALTAG                        |  |                    | (19)               | (967)   | (1,022)   | 69                   |                      |
| 240             | HAINES BOROUGH SD                     |  |                    | (545)              | (27,248)  | (28,800)  | 1,935                |                      |
| 242             | CITY OF ELIM                          |  |                    | -                  | -   | -   | -                    |                      |
| 243             | CITY OF ATKA                          |  |                    | (41)               | (2,039)   | (2,155)   | 145                  |                      |
| 244             | ALEUTIANS EAST BOROUGH SD             |  |                    | (881)              | (44,035)  | (46,543)  | 3,127                |                      |
| 246             | DELTA/GREELY SD                       |  |                    | (1,073)            | (53,632)  | (56,686)  | 3,808                |                      |
| 247             | LAKE AND PENINSULA BOROUGH            |  |                    | (488)              | (24,402)  | (25,792)  | 1,733                |                      |
| 248             | CITY AND BOROUGH OF YAKUTAT           |  |                    | (513)              | (25,648)  | (27,109)  | 1,821                |                      |

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

| Employer Number | Employer Name                             | Plan<br>Fiduciary<br>Net Position<br>as % of<br>Total<br>OPEB<br>Liability | Covered<br>Payroll   | Net<br>OPEB<br>Liability<br>as % of<br>Covered<br>Payroll | Net  | Net  | Net   | Net   | Net                        |
|-----------------|---|--|----------------------|---|--|--|---|---|----------------------------|
|                 |   |  |                      |   | OPEB<br>Liability<br>1% Decrease<br>Discount Rate<br>(6.25% Discount Rate) | OPEB<br>Liability<br>1% Increase<br>Discount Rate<br>(8.25% Discount Rate) | OPEB<br>Liability<br>1% Decrease<br>Discount Rate | OPEB<br>Liability<br>1% Increase<br>Discount Rate | OPEB<br>Liability<br>Trend |
| 249             | CITY OF UNALAKLEET                        |  |                      |   | -  | -  | -   | -   | -                          |
| 251             | KLAWOCK CITY SD                           |  |                      |   | (603)  | (30,132)   | (31,848)  |   | 2,140                      |
| 254             | CITY OF MEKORYUK                          |  |                      |   | -  | -  | -   | -   | -                          |
| 255             | ALASKA GATEWAY SD                         |  |                      |   | (2,203)  | (110,143)  | (116,416)   |   | 7,821                      |
| 257             | PELICAN CITY SD                           |  |                      |   | (17)   | (826)  | (873)   |   | 59                         |
| 258             | DENALI BOROUGH                            |  |                      |   | (641)  | (32,058)   | (33,884)  |   | 2,276                      |
| 259             | CITY OF ALLAKAKET                         |  |                      |   | -  | -  | -   | -   | -                          |
| 260             | CITY OF KACHEMAK                          |  |                      |   | (33)   | (1,633)  | (1,726)   |   | 116                        |
| 262             | COOK INLET HOUSING AUTHORITY              |  |                      |   | (10,895)   | (544,709)  | (575,736)   |   | 38,679                     |
| 263             | INTERIOR RHA                              |  |                      |   | (967)  | (48,364)   | (51,118)  |   | 3,434                      |
| 264             | YAKUTAT SD                                |  |                      |   | (152)  | (7,602)  | (8,035)   |   | 540                        |
| 265             | KAKE CITY SD                              |  |                      |   | (398)  | (19,916)   | (21,050)  |   | 1,414                      |
| 267             | ALEUTIAN HOUSING AUTHORITY                |  |                      |   | (472)  | (23,597)   | (24,942)  |   | 1,676                      |
| 270             | BERING STRAITS RHA                        |  |                      |   | (776)  | (38,777)   | (40,986)  |   | 2,754                      |
| 271             | CITY OF EGEGIK                            |  |                      |   | (131)  | (6,532)  | (6,904)   |   | 464                        |
| 275             | ILISAGVIK COLLEGE                         |  |                      |   | (5,592)  | (279,590)  | (295,515)   |   | 19,853                     |
| 276             | NORTH PACIFIC RIM HA                      |  |                      |   | (704)  | (35,175)   | (37,178)  |   | 2,498                      |
| 278             | SAXMAN SEAPORT                            |  |                      |   | (40)   | (1,996)  | (2,109)   |   | 142                        |
| 279             | TLINGIT-HAIDA RHA                         |  |                      |   | (2,620)  | (131,010)  | (138,472)   |   | 9,303                      |
| 280             | CITY OF TOKSOOK BAY                       |  |                      |   | -  | -  | -   | -   | -                          |
| 281             | BARANOF ISLAND HA                         |  |                      |   | (437)  | (21,856)   | (23,101)  |   | 1,552                      |
| 282             | CITY OF DELTA JUNCTION                    |  |                      |   | (84)   | (4,215)  | (4,455)   |   | 299                        |
| 283             | CITY OF ANDERSON                          |  |                      |   | -  | -  | -   | -   | -                          |
| 284             | INTER-ISLAND FERRY AUTHORITY              |  |                      |   | (894)  | (44,695)   | (47,241)  |   | 3,174                      |
| 286             | CITY OF SELDOVIA                          |  |                      |   | (111)  | (5,540)  | (5,855)   |   | 393                        |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY       |  |                      |   | (791)  | (39,525)   | (41,776)  |   | 2,807                      |
| 290             | CITY OF UPPER KALSKAG                     |  |                      |   | -  | -  | -   | -   | -                          |
| 291             | CITY OF SHAKTOOLIK                        |  |                      |   | (38)   | (1,888)  | (1,995)   |   | 134                        |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY |  |                      |   | (1,663)  | (83,151)   | (87,887)  |   | 5,904                      |
| 296             | MUNICIPALITY OF SKAGWAY                   |  |                      |   | (4,546)  | (227,278)  | (240,224)   |   | 16,139                     |
| 297             | CITY OF NULATO                            |  |                      |   | -  | -  | -   | -   | -                          |
| 298             | CITY OF ANIAK                             |  |                      |   | (256)  | (12,810)   | (13,540)  |   | 910                        |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION    |  |                      |   | (278)  | (13,901)   | (14,692)  |   | 987                        |
| <b>Total</b>    |   | <b>124.29%</b>   | <b>1,645,341,000</b> | <b>-2.89%</b>   | <b>(1,650,000)</b>   | <b>(82,497,000)</b>  | <b>(87,196,000)</b>                               |   | <b>5,858,000</b>           |

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

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

|                 |                                    | Deferred Outflows of Resources |                        |   |                           |                        |  |   |                               |
|-----------------|------------------------------------|--------------------------------|------------------------|---|---------------------------|------------------------|--|---|-------------------------------|
| Employer Number | Employer Name                      | Net<br>OPEB<br>Liability       | Employer<br>Proportion | Difference<br>Between<br>Expected<br>and Actual<br>Experience | Changes in<br>Assumptions | Changes in<br>Benefits | Difference   | Changes in Proportion<br>and Differences<br>Between Employer<br>Contributions | Total<br>Deferred<br>Outflows |
|                 |                                    |                                |                        |   |                           |                        | Difference<br>Between<br>Projected<br>and Actual<br>Investment<br>Earnings |   |                               |
| 101             | STATE OF ALASKA                    | (22,953,634)                   | 48.33972%              | 699,671   | 2,468,293                 | -                      | 1,923,438  | 2,999   | 5,094,400                     |
| 102             | SOUTHWEST REGION SD                | (65,819)                       | 0.13861%               | 2,006   | 7,078                     | -                      | 5,515  | 1,573   | 16,173                        |
| 103             | ANNETTE ISLAND SD                  | (62,478)                       | 0.13158%               | 1,904   | 6,719                     | -                      | 5,235  | 3,268   | 17,126                        |
| 104             | BERING STRAIT SD                   | (155,442)                      | 0.32736%               | 4,738   | 16,715                    | -                      | 13,026   | 1,578   | 36,057                        |
| 105             | CHATHAM SD                         | (19,956)                       | 0.04203%               | 608   | 2,146                     | -                      | 1,672  | 316   | 4,742                         |
| 106             | ALASKA MUNICIPAL LEAGUE            | -                              | 0.00000%               | -   | -                         | -                      | -  | -   | -                             |
| 107             | CITY OF VALDEZ                     | (254,949)                      | 0.53692%               | 7,771   | 27,416                    | -                      | 21,364   | 4,168   | 60,719                        |
| 108             | JUNEAU BOROUGH SD                  | (309,889)                      | 0.65262%               | 9,446   | 33,324                    | -                      | 25,968   | 3,807   | 72,544                        |
| 109             | MATANUSKA-SUSITNA BOROUGH          | (663,183)                      | 1.39665%               | 20,215  | 71,315                    | -                      | 55,573   | 14,866  | 161,969                       |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       | (779,909)                      | 1.64247%               | 23,773  | 83,867                    | -                      | 65,354   | 12,957  | 185,950                       |
| 111             | ANCHORAGE SD                       | (2,036,056)                    | 4.28788%               | 62,063  | 218,945                   | -                      | 170,615  | 11,591  | 463,213                       |
| 112             | COPPER RIVER SD                    | (37,095)                       | 0.07812%               | 1,131   | 3,989                     | -                      | 3,108  | 686   | 8,914                         |
| 113             | UNIVERSITY OF ALASKA               | (2,552,252)                    | 5.37497%               | 77,798  | 274,454                   | -                      | 213,870  | 97,332  | 663,453                       |
| 115             | CITY OF KENAI                      | (184,969)                      | 0.38954%               | 5,638   | 19,890                    | -                      | 15,500   | 662   | 41,690                        |
| 116             | FAIRBANKS NORTH STAR BOROUGH       | (559,330)                      | 1.17793%               | 17,049  | 60,147                    | -                      | 46,870   | 6,656   | 130,722                       |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    | (742,088)                      | 1.56282%               | 22,620  | 79,800                    | -                      | 62,184   | 9,202   | 173,807                       |
| 118             | DENALI BOROUGH SD                  | (33,129)                       | 0.06977%               | 1,010   | 3,563                     | -                      | 2,776  | 1,294   | 8,643                         |
| 120             | CITY AND BOROUGH OF SITKA          | (224,186)                      | 0.47213%               | 6,834   | 24,108                    | -                      | 18,786   | 4,208   | 53,936                        |
| 121             | CHUGACH SD                         | (18,589)                       | 0.03915%               | 567   | 1,999                     | -                      | 1,558  | 141   | 4,264                         |
| 122             | KETCHIKAN GATEWAY BOROUGH          | (152,345)                      | 0.32083%               | 4,644   | 16,382                    | -                      | 12,766   | 1,720   | 35,512                        |
| 123             | CITY OF SOLDOTNA                   | (95,165)                       | 0.20041%               | 2,901   | 10,233                    | -                      | 7,975  | 89  | 21,198                        |
| 124             | IDITAROD AREA SD                   | (19,785)                       | 0.04167%               | 603   | 2,128                     | -                      | 1,658  | 1,082   | 5,470                         |
| 125             | KUSPUK SD                          | (24,170)                       | 0.05090%               | 737   | 2,599                     | -                      | 2,025  | 3,896   | 9,257                         |
| 126             | CITY AND BOROUGH OF JUNEAU         | (808,908)                      | 1.70354%               | 24,657  | 86,985                    | -                      | 67,784   | 8,865   | 188,291                       |
| 128             | CITY OF KODIAK                     | (190,029)                      | 0.40020%               | 5,792   | 20,435                    | -                      | 15,924   | 2,139   | 44,290                        |
| 129             | CITY OF FAIRBANKS                  | (222,157)                      | 0.46786%               | 6,772   | 23,889                    | -                      | 18,616   | 12,813  | 62,090                        |
| 131             | CITY OF WASILLA                    | (222,529)                      | 0.46864%               | 6,783   | 23,929                    | -                      | 18,647   | 3,742   | 53,102                        |
| 133             | SITKA BOROUGH SD                   | (61,534)                       | 0.12959%               | 1,876   | 6,617                     | -                      | 5,156  | 463   | 14,112                        |
| 134             | CITY OF PALMER                     | (96,601)                       | 0.20344%               | 2,945   | 10,388                    | -                      | 8,095  | 1,580   | 23,007                        |
| 135             | CITY AND BOROUGH OF WRANGELL       | (77,394)                       | 0.16299%               | 2,359   | 8,322                     | -                      | 6,485  | 4,025   | 21,192                        |
| 136             | CITY OF BETHEL                     | (176,912)                      | 0.37257%               | 5,393   | 19,024                    | -                      | 14,825   | 3,800   | 43,041                        |
| 137             | VALDEZ CITY SD                     | (59,457)                       | 0.12522%               | 1,812   | 6,394                     | -                      | 4,982  | 1,894   | 15,082                        |
| 138             | HOONAH CITY SD                     | (6,462)                        | 0.01361%               | 197   | 695                       | -                      | 542  | 394   | 1,827                         |
| 139             | CITY OF NOME                       | (118,049)                      | 0.24861%               | 3,598   | 12,694                    | -                      | 9,892  | 1,485   | 27,669                        |
| 140             | CITY OF KOTZEBUE                   | (130,113)                      | 0.27401%               | 3,966   | 13,992                    | -                      | 10,903   | 2,562   | 31,422                        |
| 141             | GALENA CITY SD                     | (117,332)                      | 0.24710%               | 3,577   | 12,617                    | -                      | 9,832  | 1,122   | 27,148                        |
| 143             | CITY OF PETERSBURG                 | (119,018)                      | 0.25065%               | 3,628   | 12,798                    | -                      | 9,973  | 1,899   | 28,299                        |
| 144             | BRISTOL BAY BOROUGH                | (100,584)                      | 0.21183%               | 3,066   | 10,816                    | -                      | 8,429  | 3,479   | 25,790                        |
| 145             | NORTH SLOPE BOROUGH                | (1,516,329)                    | 3.19335%               | 46,221  | 163,057                   | -                      | 127,063  | 22,961  | 359,301                       |
| 146             | WRANGELL PUBLIC SD                 | (15,281)                       | 0.03218%               | 466   | 1,643                     | -                      | 1,281  | 1,671   | 5,061                         |
| 148             | CITY OF CORDOVA                    | (82,477)                       | 0.17370%               | 2,514   | 8,869                     | -                      | 6,911  | 994   | 19,288                        |
| 149             | NOME CITY SD                       | (26,744)                       | 0.05632%               | 815   | 2,876                     | -                      | 2,241  | 1,192   | 7,124                         |
| 151             | CITY OF KING COVE                  | (20,460)                       | 0.04309%               | 624   | 2,200                     | -                      | 1,714  | 301   | 4,840                         |
| 152             | ALASKA HOUSING FINANCE CORPORATION | (380,100)                      | 0.80048%               | 11,586  | 40,874                    | -                      | 31,851   | 7,331   | 91,642                        |
| 153             | LOWER YUKON SD                     | (183,364)                      | 0.38616%               | 5,589   | 19,718                    | -                      | 15,365   | 8,803   | 49,476                        |
| 154             | NORTHWEST ARCTIC BOROUGH SD        | (177,919)                      | 0.37469%               | 5,423   | 19,132                    | -                      | 14,909   | 15  | 39,480                        |
| 155             | SOUTHEAST ISLAND SD                | (25,788)                       | 0.05431%               | 786   | 2,773                     | -                      | 2,161  | 542   | 6,262                         |
| 156             | PRIBILOF SD                        | (7,007)                        | 0.01476%               | 214   | 753                       | -                      | 587  | 293   | 1,847                         |
| 157             | LOWER KUSKOKWIM SD                 | (390,809)                      | 0.82303%               | 11,913  | 42,025                    | -                      | 32,749   | 4,610   | 91,296                        |
| 158             | KODIAK ISLAND BOROUGH SD           | (178,685)                      | 0.37630%               | 5,447   | 19,215                    | -                      | 14,973   | 3,355   | 42,990                        |
| 159             | YUKON FLATS SD                     | (20,877)                       | 0.04397%               | 636   | 2,245                     | -                      | 1,749  | 256   | 4,887                         |
| 160             | YUKON / KOYUKUK SD                 | (71,072)                       | 0.14968%               | 2,166   | 7,643                     | -                      | 5,956  | 682   | 16,447                        |
| 161             | NORTH SLOPE BOROUGH SD             | (272,257)                      | 0.57337%               | 8,299   | 29,277                    | -                      | 22,814   | 1,498   | 61,888                        |
| 162             | ALEUTIAN REGION SD                 | -                              | 0.00000%               | -   | -                         | -                      | -  | -   | -                             |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   | (139,622)                      | 0.29404%               | 4,256   | 15,014                    | -                      | 11,700   | 42,669  | 73,639                        |
| 164             | LAKE AND PENINSULA BOROUGH SD      | (47,598)                       | 0.10024%               | 1,451   | 5,118                     | -                      | 3,989  | 833   | 11,391                        |
| 165             | SITKA COMMUNITY HOSPITAL           | -                              | 0.00000%               | -   | -                         | -                      | -  | 238   | 238                           |
| 166             | TANANA SD                          | (2,542)                        | 0.00535%               | 77  | 273                       | -                      | 213  | 178   | 741                           |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER | (50,364)                       | 0.10607%               | 1,535   | 5,416                     | -                      | 4,220  | 3,468   | 14,639                        |
| 168             | HYDABURG CITY SD                   | (1,488)                        | 0.00313%               | 45  | 160                       | -                      | 125  | 3,395   | 3,726                         |

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|                 |                                       | 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%            | -   | -                      | -                   | -  | 17   | 17                      |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    | (26,517)                       | 0.05584%            | 808   | 2,851                  | -                   | 2,222  | 785  | 6,667                   |
| 171             | CITY OF BARROW                        | (17,346)                       | 0.03653%            | 529   | 1,865                  | -                   | 1,454  | 846  | 4,693                   |
| 172             | CITY OF SAINT PAUL                    | (30,569)                       | 0.06438%            | 932   | 3,287                  | -                   | 2,562  | 3,748  | 10,529                  |
| 173             | MUNICIPALITY OF ANCHORAGE             | (3,962,606)                    | 8.34514%            | 120,788   | 426,114                | -                   | 332,053  | 68,202   | 947,157                 |
| 174             | KODIAK ISLAND BOROUGH                 | (55,075)                       | 0.11599%            | 1,679   | 5,922                  | -                   | 4,615  | 1,215  | 13,431                  |
| 175             | NOME JOINT UTILITY SYSTEM             | (9,660)                        | 0.02034%            | 294   | 1,039                  | -                   | 809  | 658  | 2,800                   |
| 176             | CITY OF SAND POINT                    | (32,148)                       | 0.06770%            | 980   | 3,457                  | -                   | 2,694  | 446  | 7,577                   |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          | (165,414)                      | 0.34836%            | 5,042   | 17,788                 | -                   | 13,861   | 4,233  | 40,924                  |
| 178             | CITY OF DILLINGHAM                    | (70,592)                       | 0.14866%            | 2,152   | 7,591                  | -                   | 5,915  | -  | 15,658                  |
| 179             | CITY OF UNALASKA                      | (303,417)                      | 0.63899%            | 9,249   | 32,628                 | -                   | 25,425   | 2,029  | 69,330                  |
| 180             | KENAI PENINSULA BOROUGH               | (538,966)                      | 1.13505%            | 16,429  | 57,957                 | -                   | 45,164   | 6,200  | 125,750                 |
| 181             | CITY OF KETCHIKAN                     | (216,655)                      | 0.45627%            | 6,604   | 23,298                 | -                   | 18,155   | 4,952  | 53,009                  |
| 182             | CITY OF SEWARD                        | (129,320)                      | 0.27235%            | 3,942   | 13,906                 | -                   | 10,837   | 2,118  | 30,802                  |
| 183             | CITY OF FORT YUKON                    | (8,243)                        | 0.01736%            | 251   | 886                    | -                   | 691  | 3,561  | 5,389                   |
| 184             | BRISTOL BAY BOROUGH SD                | (12,928)                       | 0.02723%            | 394   | 1,390                  | -                   | 1,083  | 784  | 3,651                   |
| 185             | CORDOVA CITY SD                       | (21,557)                       | 0.04540%            | 657   | 2,318                  | -                   | 1,806  | 535  | 5,317                   |
| 186             | CITY OF CRAIG                         | (45,179)                       | 0.09515%            | 1,377   | 4,858                  | -                   | 3,786  | -  | 10,021                  |
| 187             | PETERSBURG MEDICAL CENTER             | (243,256)                      | 0.51229%            | 7,415   | 26,158                 | -                   | 20,384   | 9,132  | 63,090                  |
| 189             | HAINES BOROUGH                        | (54,055)                       | 0.11384%            | 1,648   | 5,813                  | -                   | 4,530  | 677  | 12,667                  |
| 190             | KENAI PENINSULA BOROUGH SD            | (439,233)                      | 0.92501%            | 13,389  | 47,232                 | -                   | 36,806   | 1,613  | 99,041                  |
| 191             | CITY OF NORTH POLE                    | (76,614)                       | 0.16135%            | 2,335   | 8,239                  | -                   | 6,420  | 929  | 17,923                  |
| 192             | CITY OF GALENA                        | (21,556)                       | 0.04540%            | 657   | 2,318                  | -                   | 1,806  | 371  | 5,152                   |
| 193             | CITY OF NENANA                        | (4,340)                        | 0.00914%            | 132   | 467                    | -                   | 364  | 1,646  | 2,608                   |
| 195             | YUPIIT SD                             | (39,861)                       | 0.08395%            | 1,215   | 4,286                  | -                   | 3,340  | 1,541  | 10,382                  |
| 196             | NENANA CITY SD                        | (48,706)                       | 0.10257%            | 1,485   | 5,238                  | -                   | 4,081  | 1,504  | 12,307                  |
| 198             | CITY OF SAXMAN                        | (1,614)                        | 0.00340%            | 49  | 174                    | -                   | 135  | 474  | 832                     |
| 199             | CITY OF HOONAH                        | (36,675)                       | 0.07724%            | 1,118   | 3,944                  | -                   | 3,073  | 154  | 8,289                   |
| 200             | CITY OF PELICAN                       | (3,690)                        | 0.00777%            | 112   | 397                    | -                   | 309  | 235  | 1,053                   |
| 202             | CITY OF WHITTIER                      | (46,239)                       | 0.09738%            | 1,409   | 4,972                  | -                   | 3,875  | 1,837  | 12,094                  |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY | (38,063)                       | 0.08016%            | 1,160   | 4,093                  | -                   | 3,190  | 134  | 8,577                   |
| 204             | CRAIG CITY SD                         | (27,181)                       | 0.05724%            | 829   | 2,923                  | -                   | 2,278  | 41   | 6,070                   |
| 205             | DILLINGHAM CITY SD                    | (45,170)                       | 0.09513%            | 1,377   | 4,857                  | -                   | 3,785  | 3,451  | 13,470                  |
| 206             | CITY OF THORNE BAY                    | (13,111)                       | 0.02761%            | 400   | 1,410                  | -                   | 1,099  | 104  | 3,012                   |
| 208             | CITY OF AKUTAN                        | (20,897)                       | 0.04401%            | 637   | 2,247                  | -                   | 1,751  | 1,057  | 5,692                   |
| 209             | UNALASKA CITY SD                      | (23,545)                       | 0.04959%            | 718   | 2,532                  | -                   | 1,973  | 476  | 5,698                   |
| 211             | KASHUNAMIUT SD                        | (43,862)                       | 0.09237%            | 1,337   | 4,717                  | -                   | 3,676  | 2,655  | 12,384                  |
| 215             | CITY OF HOMER                         | (179,341)                      | 0.37769%            | 5,467   | 19,285                 | -                   | 15,028   | 3,759  | 43,540                  |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      | (7,890)                        | 0.01662%            | 241   | 848                    | -                   | 661  | 85   | 1,835                   |
| 219             | BARTLETT REGIONAL HOSPITAL            | (1,018,487)                    | 2.14491%            | 31,045  | 109,522                | -                   | 85,346   | 22,577   | 248,490                 |
| 220             | NORTHWEST ARCTIC BOROUGH              | (71,281)                       | 0.15012%            | 2,173   | 7,665                  | -                   | 5,973  | 4,008  | 19,819                  |
| 221             | SAINT MARY'S SD                       | (25,827)                       | 0.05439%            | 787   | 2,777                  | -                   | 2,164  | 2,174  | 7,903                   |
| 223             | BRISTOL BAY RHA                       | (27,306)                       | 0.05751%            | 832   | 2,936                  | -                   | 2,288  | 308  | 6,365                   |
| 224             | COPPER RIVER BASIN RHA                | (17,696)                       | 0.03727%            | 539   | 1,903                  | -                   | 1,483  | 210  | 4,135                   |
| 225             | SKAGWAY CITY SD                       | (9,851)                        | 0.02075%            | 300   | 1,059                  | -                   | 825  | 774  | 2,959                   |
| 227             | CITY OF KLAWOCK                       | (21,836)                       | 0.04599%            | 666   | 2,348                  | -                   | 1,830  | 695  | 5,538                   |
| 228             | PETERSBURG CITY SD                    | (30,451)                       | 0.06413%            | 928   | 3,275                  | -                   | 2,552  | 141  | 6,896                   |
| 230             | ALEUTIANS EAST BOROUGH                | (15,668)                       | 0.03300%            | 478   | 1,685                  | -                   | 1,313  | 144  | 3,619                   |
| 235             | CITY OF HUSLIA                        | (2,777)                        | 0.00585%            | 85  | 299                    | -                   | 233  | 175  | 791                     |
| 237             | CITY OF KALTAG                        | (557)                          | 0.00117%            | 17  | 60                     | -                   | 47   | 56   | 180                     |
| 240             | HAINES BOROUGH SD                     | (15,683)                       | 0.03303%            | 478   | 1,686                  | -                   | 1,314  | 75   | 3,554                   |
| 242             | CITY OF ELIM                          | -                              | 0.00000%            | -   | -                      | -                   | -  | -  | -                       |
| 243             | CITY OF ATKA                          | (1,174)                        | 0.00247%            | 36  | 126                    | -                   | 98   | 24   | 284                     |
| 244             | ALEUTIANS EAST BOROUGH SD             | (25,346)                       | 0.05338%            | 773   | 2,726                  | -                   | 2,124  | 551  | 6,173                   |
| 246             | DELTA/GREELY SD                       | (30,870)                       | 0.06501%            | 941   | 3,320                  | -                   | 2,587  | 1,209  | 8,056                   |
| 247             | LAKE AND PENINSULA BOROUGH            | (14,045)                       | 0.02958%            | 428   | 1,510                  | -                   | 1,177  | 490  | 3,606                   |
| 248             | CITY AND BOROUGH OF YAKUTAT           | (14,763)                       | 0.03109%            | 450   | 1,587                  | -                   | 1,237  | 823  | 4,098                   |

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

| Employer Number | Employer Name                             | Net<br>OPEB<br>Liability | Employer<br>Proportion | Deferred Outflows of Resources                                |                           |                        | Changes in Proportion<br>and Differences<br>Between Employer<br>Contributions | Total<br>Deferred<br>Outflows |  |
|-----------------|---|--------------------------|------------------------|---|---------------------------|------------------------|---|-------------------------------|--|
|                 |   |                          |                        | Difference<br>Between<br>Expected<br>and Actual<br>Experience | Changes in<br>Assumptions | Changes in<br>Benefits |   |                               | Difference<br>Between<br>Projected<br>and Actual<br>Investment<br>Earnings |
| 249             | CITY OF UNALAKLEET                        | -                        | 0.00000%               | -   | -                         | -                      | -   | 223                           |  |
| 251             | KLAWOCK CITY SD                           | (17,343)                 | 0.03652%               | 529   | 1,865                     | -                      | 1,453   | 4,354                         |  |
| 254             | CITY OF MEKORYUK                          | -                        | 0.00000%               | -   | -                         | -                      | -   | -                             |  |
| 255             | ALASKA GATEWAY SD                         | (63,396)                 | 0.13351%               | 1,932   | 6,817                     | -                      | 5,312   | 16,366                        |  |
| 257             | PELICAN CITY SD                           | (475)                    | 0.00100%               | 14  | 51                        | -                      | 40  | 161                           |  |
| 258             | DENALI BOROUGH                            | (18,452)                 | 0.03886%               | 562   | 1,984                     | -                      | 1,546   | 4,376                         |  |
| 259             | CITY OF ALLAKAKET                         | -                        | 0.00000%               | -   | -                         | -                      | -   | -                             |  |
| 260             | CITY OF KACHEMAK                          | (940)                    | 0.00198%               | 29  | 101                       | -                      | 79  | 226                           |  |
| 262             | COOK INLET HOUSING AUTHORITY              | (313,526)                | 0.66028%               | 9,557   | 33,715                    | -                      | 26,272  | 79,590                        |  |
| 263             | INTERIOR RHA                              | (27,837)                 | 0.05862%               | 849   | 2,993                     | -                      | 2,333   | 8,502                         |  |
| 264             | YAKUTAT SD                                | (4,376)                  | 0.00922%               | 133   | 471                       | -                      | 367   | 1,307                         |  |
| 265             | KAKE CITY SD                              | (11,463)                 | 0.02414%               | 349   | 1,233                     | -                      | 961   | 3,229                         |  |
| 267             | ALEUTIAN HOUSING AUTHORITY                | (13,582)                 | 0.02860%               | 414   | 1,461                     | -                      | 1,138   | 3,054                         |  |
| 270             | BERING STRAITS RHA                        | (22,320)                 | 0.04700%               | 680   | 2,400                     | -                      | 1,870   | 6,241                         |  |
| 271             | CITY OF EGEGIK                            | (3,760)                  | 0.00792%               | 115   | 404                       | -                      | 315   | 1,134                         |  |
| 275             | ILISAGVIK COLLEGE                         | (160,928)                | 0.33891%               | 4,905   | 17,305                    | -                      | 13,485  | 35,918                        |  |
| 276             | NORTH PACIFIC RIM HA                      | (20,246)                 | 0.04264%               | 617   | 2,177                     | -                      | 1,697   | 5,697                         |  |
| 278             | SAXMAN SEAPORT                            | (1,149)                  | 0.00242%               | 35  | 124                       | -                      | 96  | 465                           |  |
| 279             | TLINGIT-HAIDA RHA                         | (75,407)                 | 0.15881%               | 2,299   | 8,109                     | -                      | 6,319   | 19,145                        |  |
| 280             | CITY OF TOKSOOK BAY                       | -                        | 0.00000%               | -   | -                         | -                      | -   | -                             |  |
| 281             | BARANOF ISLAND HA                         | (12,580)                 | 0.02649%               | 383   | 1,353                     | -                      | 1,054   | 2,928                         |  |
| 282             | CITY OF DELTA JUNCTION                    | (2,426)                  | 0.00511%               | 74  | 261                       | -                      | 203   | 652                           |  |
| 283             | CITY OF ANDERSON                          | -                        | 0.00000%               | -   | -                         | -                      | -   | 6                             |  |
| 284             | INTER-ISLAND FERRY AUTHORITY              | (25,726)                 | 0.05418%               | 784   | 2,766                     | -                      | 2,156   | 6,105                         |  |
| 286             | CITY OF SELDOVIA                          | (3,189)                  | 0.00672%               | 97  | 343                       | -                      | 267   | 823                           |  |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY       | (22,750)                 | 0.04791%               | 693   | 2,446                     | -                      | 1,906   | 7,206                         |  |
| 290             | CITY OF UPPER KALSKAG                     | -                        | 0.00000%               | -   | -                         | -                      | -   | 3                             |  |
| 291             | CITY OF SHAKTOOLIK                        | (1,087)                  | 0.00229%               | 33  | 117                       | -                      | 91  | 474                           |  |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY | (47,861)                 | 0.10079%               | 1,459   | 5,147                     | -                      | 4,011   | 13,720                        |  |
| 296             | MUNICIPALITY OF SKAGWAY                   | (130,818)                | 0.27550%               | 3,988   | 14,067                    | -                      | 10,962  | 29,989                        |  |
| 297             | CITY OF NULATO                            | -                        | 0.00000%               | -   | -                         | -                      | -   | 23                            |  |
| 298             | CITY OF ANIAK                             | (7,373)                  | 0.01553%               | 225   | 793                       | -                      | 618   | 2,252                         |  |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION    | (8,001)                  | 0.01685%               | 244   | 860                       | -                      | 670   | 3,597                         |  |
| <b>Total</b>    |   | <b>(47,484,000)</b>      | <b>100.00000%</b>      | <b>1,447,404</b>  | <b>5,106,138</b>          | <b>-</b>               | <b>3,979,000</b>  | <b>538,456</b>                | <b>11,070,998</b>  |

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

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

| Employer Number | Employer Name                      | Deferred Inflows of Resources                                 |                           |                        |  |   | OPEB Expense Recognized      |  |  |           |
|-----------------|------------------------------------|---|---------------------------|------------------------|--|---|------------------------------|--|--|-----------|
|                 |                                    | Difference<br>Between<br>Expected<br>and Actual<br>Experience | Changes in<br>Assumptions | Changes in<br>Benefits | Difference<br>Between<br>Projected<br>and Actual<br>Investment<br>Earnings | Changes in Proportion<br>and Differences<br>Between Employer<br>Contributions | Total<br>Deferred<br>Inflows | Proportionate<br>Share of<br>OPEB<br>Plan<br>Expense | Net Amortization of<br>Deferred Amounts from<br>Changes in Proportion and<br>Differences Between Employer<br>Contributions | Total     |
| 101             | STATE OF ALASKA                    | (740,915)   | (18,665,456)              | -                      | -  | (121,723)   | (19,528,094)                 | 2,902,726  | (39,772)   | 2,862,955 |
| 102             | SOUTHWEST REGION SD                | (2,125)   | (53,522)                  | -                      | -  | (890)   | (56,536)                     | 8,323  | 159  | 8,482     |
| 103             | ANNETTE ISLAND SD                  | (2,017)   | (50,806)                  | -                      | -  | (260)   | (53,083)                     | 7,901  | 642  | 8,543     |
| 104             | BERING STRAIT SD                   | (5,017)   | (126,403)                 | -                      | -  | (1,455)   | (132,876)                    | 19,657   | (142)  | 19,515    |
| 105             | CHATHAM SD                         | (644)   | (16,228)                  | -                      | -  | (413)   | (17,285)                     | 2,524  | (4)  | 2,519     |
| 106             | ALASKA MUNICIPAL LEAGUE            | -   | -                         | -                      | -  | -   | -                            | -  | -  | -         |
| 107             | CITY OF VALDEZ                     | (8,229)   | (207,319)                 | -                      | -  | (1,016)   | (216,565)                    | 32,241   | 1,073  | 33,314    |
| 108             | JUNEAU BOROUGH SD                  | (10,003)  | (251,996)                 | -                      | -  | (784)   | (262,783)                    | 39,189   | 816  | 40,005    |
| 109             | MATANUSKA-SUSITNA BOROUGH          | (21,407)  | (539,288)                 | -                      | -  | -   | (560,695)                    | 83,866   | 3,714  | 87,581    |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       | (25,175)  | (634,207)                 | -                      | -  | (3,627)   | (663,009)                    | 98,628   | 1,749  | 100,377   |
| 111             | ANCHORAGE SD                       | (65,721)  | (1,655,681)               | -                      | -  | (18,201)  | (1,739,603)                  | 257,480  | (1,498)  | 255,982   |
| 112             | COPPER RIVER SD                    | (1,197)   | (30,165)                  | -                      | -  | (521)   | (31,884)                     | 4,691  | 82   | 4,774     |
| 113             | UNIVERSITY OF ALASKA               | (82,384)  | (2,075,443)               | -                      | -  | (31,975)  | (2,189,801)                  | 322,759  | 21,890   | 344,649   |
| 115             | CITY OF KENAI                      | (5,971)   | (150,414)                 | -                      | -  | (1,805)   | (158,189)                    | 23,391   | (132)  | 23,260    |
| 116             | FAIRBANKS NORTH STAR BOROUGH       | (18,054)  | (454,836)                 | -                      | -  | (6,862)   | (479,753)                    | 70,733   | 502  | 71,235    |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    | (23,954)  | (603,452)                 | -                      | -  | (7,965)   | (635,370)                    | 93,845   | 530  | 94,375    |
| 118             | DENALI BOROUGH SD                  | (1,069)   | (26,940)                  | -                      | -  | (1,147)   | (29,156)                     | 4,190  | (5)  | 4,184     |
| 120             | CITY AND BOROUGH OF SITKA          | (7,236)   | (182,304)                 | -                      | -  | (6,509)   | (196,049)                    | 28,351   | (920)  | 27,431    |
| 121             | CHUGACH SD                         | (600)   | (15,116)                  | -                      | -  | (1,154)   | (16,871)                     | 2,351  | (205)  | 2,146     |
| 122             | KETCHIKAN GATEWAY BOROUGH          | (4,917)   | (123,884)                 | -                      | -  | (2,674)   | (131,476)                    | 19,266   | (243)  | 19,023    |
| 123             | CITY OF SOLDOTNA                   | (3,072)   | (77,386)                  | -                      | -  | (1,644)   | (82,102)                     | 12,035   | (479)  | 11,555    |
| 124             | IDITAROD AREA SD                   | (639)   | (16,089)                  | -                      | -  | (1,813)   | (18,540)                     | 2,502  | (4)  | 2,498     |
| 125             | KUSPUK SD                          | (780)   | (19,655)                  | -                      | -  | (1,362)   | (21,797)                     | 3,057  | 466  | 3,523     |
| 126             | CITY AND BOROUGH OF JUNEAU         | (26,111)  | (657,789)                 | -                      | -  | (8,927)   | (692,826)                    | 102,295  | 619  | 102,914   |
| 128             | CITY OF KODIAK                     | (6,134)   | (154,528)                 | -                      | -  | (2,515)   | (163,177)                    | 24,031   | 177  | 24,208    |
| 129             | CITY OF FAIRBANKS                  | (7,171)   | (180,654)                 | -                      | -  | -   | (187,825)                    | 28,094   | 2,695  | 30,789    |
| 131             | CITY OF WASILLA                    | (7,183)   | (180,956)                 | -                      | -  | (1,132)   | (189,272)                    | 28,141   | 841  | 28,982    |
| 133             | SITKA BOROUGH SD                   | (1,986)   | (50,039)                  | -                      | -  | (1,798)   | (53,823)                     | 7,782  | (424)  | 7,357     |
| 134             | CITY OF PALMER                     | (3,118)   | (78,554)                  | -                      | -  | (2,587)   | (84,259)                     | 12,216   | (114)  | 12,102    |
| 135             | CITY AND BOROUGH OF WRANGELL       | (2,498)   | (62,935)                  | -                      | -  | (2,954)   | (68,387)                     | 9,787  | 306  | 10,093    |
| 136             | CITY OF BETHEL                     | (5,710)   | (143,861)                 | -                      | -  | (1,030)   | (150,601)                    | 22,372   | 717  | 23,089    |
| 137             | VALDEZ CITY SD                     | (1,919)   | (48,350)                  | -                      | -  | (1,136)   | (51,405)                     | 7,519  | 191  | 7,710     |
| 138             | HOONAH CITY SD                     | (209)   | (5,255)                   | -                      | -  | (616)   | (6,080)                      | 817  | (144)  | 673       |
| 139             | CITY OF NOME                       | (3,810)   | (95,995)                  | -                      | -  | (2,672)   | (102,477)                    | 14,928   | (175)  | 14,754    |
| 140             | CITY OF KOTZEBUE                   | (4,200)   | (105,805)                 | -                      | -  | (1,453)   | (111,458)                    | 16,454   | 283  | 16,737    |
| 141             | GALENA CITY SD                     | (3,787)   | (95,412)                  | -                      | -  | (1,569)   | (100,769)                    | 14,838   | (193)  | 14,644    |
| 143             | CITY OF PETERSBURG                 | (3,842)   | (96,783)                  | -                      | -  | (952)   | (101,576)                    | 15,051   | 207  | 15,258    |
| 144             | BRISTOL BAY BOROUGH                | (3,247)   | (81,793)                  | -                      | -  | (528)   | (85,567)                     | 12,720   | 735  | 13,454    |
| 145             | NORTH SLOPE BOROUGH                | (48,945)  | (1,233,050)               | -                      | -  | (45,135)  | (1,327,130)                  | 191,756  | (5,168)  | 186,588   |
| 146             | WRANGELL PUBLIC SD                 | (493)   | (12,427)                  | -                      | -  | (2,045)   | (14,965)                     | 1,932  | (14)   | 1,918     |
| 148             | CITY OF CORDOVA                    | (2,662)   | (67,069)                  | -                      | -  | (2,764)   | (72,495)                     | 10,430   | (502)  | 9,928     |
| 149             | NOME CITY SD                       | (863)   | (21,748)                  | -                      | -  | (1,846)   | (24,457)                     | 3,382  | (280)  | 3,102     |
| 151             | CITY OF KING COVE                  | (660)   | (16,638)                  | -                      | -  | (703)   | (18,001)                     | 2,587  | (100)  | 2,487     |
| 152             | ALASKA HOUSING FINANCE CORPORATION | (12,269)  | (309,090)                 | -                      | -  | (526)   | (321,885)                    | 48,068   | 1,660  | 49,727    |
| 153             | LOWER YUKON SD                     | (5,919)   | (149,108)                 | -                      | -  | (155)   | (155,182)                    | 23,188   | 1,974  | 25,163    |
| 154             | NORTHWEST ARCTIC BOROUGH SD        | (5,743)   | (144,680)                 | -                      | -  | (5,511)   | (155,934)                    | 22,500   | (1,333)  | 21,167    |
| 155             | SOUTHEAST ISLAND SD                | (832)   | (20,970)                  | -                      | -  | (2,140)   | (23,943)                     | 3,261  | (271)  | 2,991     |
| 156             | PRIBILOF SD                        | (226)   | (5,698)                   | -                      | -  | (202)   | (6,125)                      | 886  | 28   | 914       |
| 157             | LOWER KUSKOKWIM SD                 | (12,615)  | (317,799)                 | -                      | -  | (5,122)   | (335,535)                    | 49,422   | 9  | 49,431    |
| 158             | KODIAK ISLAND BOROUGH SD           | (5,768)   | (145,303)                 | -                      | -  | (4,204)   | (155,275)                    | 22,597   | (334)  | 22,262    |
| 159             | YUKON FLATS SD                     | (674)   | (16,977)                  | -                      | -  | (1,477)   | (19,127)                     | 2,640  | (287)  | 2,353     |
| 160             | YUKON / KOYUKUK SD                 | (2,294)   | (57,794)                  | -                      | -  | (2,376)   | (62,465)                     | 8,988  | (264)  | 8,723     |
| 161             | NORTH SLOPE BOROUGH SD             | (8,788)   | (221,395)                 | -                      | -  | (12,037)  | (242,219)                    | 34,430   | (1,850)  | 32,580    |
| 162             | ALEUTIAN REGION SD                 | -   | -                         | -                      | -  | (125)   | (125)                        | -  | (60)   | (60)      |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   | (4,507)   | (113,538)                 | -                      | -  | (33,208)  | (151,253)                    | 17,657   | 3,205  | 20,862    |
| 164             | LAKE AND PENINSULA BOROUGH SD      | (1,536)   | (38,706)                  | -                      | -  | (3,087)   | (43,329)                     | 6,019  | (466)  | 5,553     |
| 165             | SITKA COMMUNITY HOSPITAL           | -   | -                         | -                      | -  | (45,947)  | (45,947)                     | -  | (11,301)   | (11,301)  |
| 166             | TANANA SD                          | (82)  | (2,067)                   | -                      | -  | (803)   | (2,952)                      | 321  | (127)  | 194       |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER | (1,626)   | (40,955)                  | -                      | -  | (283)   | (42,864)                     | 6,369  | 571  | 6,940     |
| 168             | HYDABURG CITY SD                   | (48)  | (1,210)                   | -                      | -  | (386)   | (1,645)                      | 188  | 590  | 778       |

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
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   |  |
| 169             | CITY OF TANANA                        | -   | -                      | -                   | -   | (33)   | (33)                    | -                                   | (3)  | (3)     |  |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    | (856)   | (21,563)               | -                   | -   | (591)  | (23,010)                | 3,353                               | 135  | 3,488   |  |
| 171             | CITY OF BARROW                        | (560)   | (14,106)               | -                   | -   | (2,487)  | (17,153)                | 2,194                               | (349)  | 1,845   |  |
| 172             | CITY OF SAINT PAUL                    | (987)   | (24,858)               | -                   | -   | (845)  | (26,690)                | 3,866                               | 460  | 4,325   |  |
| 173             | MUNICIPALITY OF ANCHORAGE             | (127,908)   | (3,222,315)            | -                   | -   | (4,776)  | (3,354,999)             | 501,113                             | 17,332   | 518,445 |  |
| 174             | KODIAK ISLAND BOROUGH                 | (1,778)   | (44,786)               | -                   | -   | (1,934)  | (48,498)                | 6,965                               | (58)   | 6,907   |  |
| 175             | NOME JOINT UTILITY SYSTEM             | (312)   | (7,855)                | -                   | -   | (59)   | (8,226)                 | 1,222                               | 204  | 1,425   |  |
| 176             | CITY OF SAND POINT                    | (1,038)   | (26,142)               | -                   | -   | (840)  | (28,020)                | 4,065                               | (72)   | 3,993   |  |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          | (5,339)   | (134,511)              | -                   | -   | (2,023)  | (141,874)               | 20,918                              | 482  | 21,400  |  |
| 178             | CITY OF DILLINGHAM                    | (2,279)   | (57,404)               | -                   | -   | (4,424)  | (64,106)                | 8,927                               | (935)  | 7,992   |  |
| 179             | CITY OF UNALASKA                      | (9,794)   | (246,733)              | -                   | -   | (2,460)  | (258,987)               | 38,370                              | 115  | 38,485  |  |
| 180             | KENAI PENINSULA BOROUGH               | (17,397)  | (438,277)              | -                   | -   | (4,680)  | (460,354)               | 68,158                              | 323  | 68,481  |  |
| 181             | CITY OF KETCHIKAN                     | (6,993)   | (176,180)              | -                   | -   | (1,708)  | (184,882)               | 27,398                              | 768  | 28,167  |  |
| 182             | CITY OF SEWARD                        | (4,174)   | (105,161)              | -                   | -   | (193)  | (109,528)               | 16,354                              | 436  | 16,790  |  |
| 183             | CITY OF FORT YUKON                    | (266)   | (6,703)                | -                   | -   | (2,176)  | (9,146)                 | 1,042                               | 324  | 1,367   |  |
| 184             | BRISTOL BAY BOROUGH SD                | (417)   | (10,513)               | -                   | -   | (161)  | (11,092)                | 1,635                               | 198  | 1,833   |  |
| 185             | CORDOVA CITY SD                       | (696)   | (17,529)               | -                   | -   | (940)  | (19,165)                | 2,726                               | 0  | 2,726   |  |
| 186             | CITY OF CRAIG                         | (1,458)   | (36,738)               | -                   | -   | (1,595)  | (39,792)                | 5,713                               | (363)  | 5,350   |  |
| 187             | PETERSBURG MEDICAL CENTER             | (7,852)   | (197,811)              | -                   | -   | (1,923)  | (207,586)               | 30,762                              | 1,681  | 32,444  |  |
| 189             | HAINES BOROUGH                        | (1,745)   | (43,956)               | -                   | -   | (2,957)  | (48,657)                | 6,836                               | (372)  | 6,463   |  |
| 190             | KENAI PENINSULA BOROUGH SD            | (14,178)  | (357,176)              | -                   | -   | (7,154)  | (378,508)               | 55,546                              | (1,499)  | 54,047  |  |
| 191             | CITY OF NORTH POLE                    | (2,473)   | (62,301)               | -                   | -   | (2,025)  | (66,799)                | 9,689                               | (147)  | 9,541   |  |
| 192             | CITY OF GALENA                        | (696)   | (17,529)               | -                   | -   | (125)  | (18,349)                | 2,726                               | 76   | 2,802   |  |
| 193             | CITY OF NENANA                        | (140)   | (3,529)                | -                   | -   | (586)  | (4,255)                 | 549                                 | 247  | 796     |  |
| 195             | YUPIIT SD                             | (1,287)   | (32,414)               | -                   | -   | (299)  | (34,000)                | 5,041                               | 386  | 5,427   |  |
| 196             | NENANA CITY SD                        | (1,572)   | (39,607)               | -                   | -   | (1,310)  | (42,489)                | 6,159                               | 46   | 6,205   |  |
| 198             | CITY OF SAXMAN                        | (52)  | (1,312)                | -                   | -   | (350)  | (1,714)                 | 204                                 | (9)  | 195     |  |
| 199             | CITY OF HOONAH                        | (1,184)   | (29,823)               | -                   | -   | (1,627)  | (32,634)                | 4,638                               | (314)  | 4,324   |  |
| 200             | CITY OF PELICAN                       | (119)   | (3,001)                | -                   | -   | (157)  | (3,277)                 | 467                                 | 12   | 479     |  |
| 202             | CITY OF WHITTIER                      | (1,493)   | (37,601)               | -                   | -   | (1,085)  | (40,179)                | 5,847                               | 287  | 6,134   |  |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY | (1,229)   | (30,952)               | -                   | -   | (4,878)  | (37,059)                | 4,813                               | (1,122)  | 3,691   |  |
| 204             | CRAIG CITY SD                         | (877)   | (22,103)               | -                   | -   | (681)  | (23,661)                | 3,437                               | (145)  | 3,292   |  |
| 205             | DILLINGHAM CITY SD                    | (1,458)   | (36,731)               | -                   | -   | (2,151)  | (40,340)                | 5,712                               | 174  | 5,886   |  |
| 206             | CITY OF THORNE BAY                    | (423)   | (10,661)               | -                   | -   | (994)  | (12,079)                | 1,658                               | (173)  | 1,485   |  |
| 208             | CITY OF AKUTAN                        | (675)   | (16,993)               | -                   | -   | (1,966)  | (19,633)                | 2,643                               | (41)   | 2,601   |  |
| 209             | UNALASKA CITY SD                      | (760)   | (19,146)               | -                   | -   | (474)  | (20,380)                | 2,978                               | 43   | 3,021   |  |
| 211             | KASHUNAMIUT SD                        | (1,416)   | (35,668)               | -                   | -   | (828)  | (37,912)                | 5,547                               | 222  | 5,769   |  |
| 215             | CITY OF HOMER                         | (5,789)   | (145,837)              | -                   | -   | (2,256)  | (153,882)               | 22,680                              | 335  | 23,014  |  |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      | (255)   | (6,416)                | -                   | -   | (846)  | (7,517)                 | 998                                 | (178)  | 820     |  |
| 219             | BARTLETT REGIONAL HOSPITAL            | (32,875)  | (828,214)              | -                   | -   | (4,262)  | (865,351)               | 128,798                             | 4,344  | 133,143 |  |
| 220             | NORTHWEST ARCTIC BOROUGH              | (2,301)   | (57,964)               | -                   | -   | (4,778)  | (65,043)                | 9,014                               | (397)  | 8,617   |  |
| 221             | SAINT MARY'S SD                       | (834)   | (21,002)               | -                   | -   | (278)  | (22,113)                | 3,266                               | 422  | 3,689   |  |
| 223             | BRISTOL BAY RHA                       | (881)   | (22,205)               | -                   | -   | (1,364)  | (24,450)                | 3,453                               | (320)  | 3,133   |  |
| 224             | COPPER RIVER BASIN RHA                | (571)   | (14,390)               | -                   | -   | (602)  | (15,563)                | 2,238                               | (123)  | 2,115   |  |
| 225             | SKAGWAY CITY SD                       | (318)   | (8,011)                | -                   | -   | (67)   | (8,395)                 | 1,246                               | 153  | 1,399   |  |
| 227             | CITY OF KLAUWOCK                      | (705)   | (17,756)               | -                   | -   | (934)  | (19,395)                | 2,761                               | (78)   | 2,683   |  |
| 228             | PETERSBURG CITY SD                    | (983)   | (24,762)               | -                   | -   | (899)  | (26,644)                | 3,851                               | (137)  | 3,714   |  |
| 230             | ALEUTIANS EAST BOROUGH                | (506)   | (12,741)               | -                   | -   | (107)  | (13,354)                | 1,981                               | 26   | 2,007   |  |
| 235             | CITY OF HUSLIA                        | (90)  | (2,258)                | -                   | -   | (499)  | (2,847)                 | 351                                 | (60)   | 291     |  |
| 237             | CITY OF KALTAG                        | (18)  | (453)                  | -                   | -   | (88)   | (559)                   | 70                                  | (9)  | 61      |  |
| 240             | HAINES BOROUGH SD                     | (506)   | (12,753)               | -                   | -   | (1,128)  | (14,387)                | 1,983                               | (265)  | 1,718   |  |
| 242             | CITY OF ELIM                          | -   | -                      | -                   | -   | -  | -                       | -                                   | -  | -       |  |
| 243             | CITY OF ATKA                          | (38)  | (954)                  | -                   | -   | (467)  | (1,459)                 | 148                                 | (137)  | 12      |  |
| 244             | ALEUTIANS EAST BOROUGH SD             | (818)   | (20,611)               | -                   | -   | (640)  | (22,069)                | 3,205                               | (61)   | 3,144   |  |
| 246             | DELTA/GREELY SD                       | (996)   | (25,103)               | -                   | -   | (431)  | (26,530)                | 3,904                               | 66   | 3,970   |  |
| 247             | LAKE AND PENINSULA BOROUGH            | (453)   | (11,421)               | -                   | -   | (142)  | (12,017)                | 1,776                               | 72   | 1,848   |  |
| 248             | CITY AND BOROUGH OF YAKUTAT           | (477)   | (12,005)               | -                   | -   | (959)  | (13,440)                | 1,867                               | (33)   | 1,834   |  |

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

| Employer Number | Employer Name                             | Deferred Inflows of Resources                                 |                           |                        |  |   | OPEB Expense Recognized      |  |  |                  |
|-----------------|---|---|---------------------------|------------------------|--|---|------------------------------|--|--|------------------|
|                 |   | Difference<br>Between<br>Expected<br>and Actual<br>Experience | Changes in<br>Assumptions | Changes in<br>Benefits | Difference<br>Between<br>Projected<br>and Actual<br>Investment<br>Earnings | Changes in Proportion<br>and Differences<br>Between Employer<br>Contributions | Total<br>Deferred<br>Inflows | Proportionate<br>Share of<br>OPEB<br>Plan<br>Expense | Net Amortization of<br>Deferred Amounts from<br>Changes in Proportion and<br>Differences Between Employer<br>Contributions | Total<br>(323)   |
| 249             | CITY OF UNALAKLEET                        | -   | -                         | -                      | -  | (1,483)   | (1,483)                      | -  | (323)  | -                |
| 251             | KLAWOCK CITY SD                           | (560)   | (14,103)                  | -                      | -  | (310)   | (14,973)                     | 2,193  | 44   | 2,237            |
| 254             | CITY OF MEKORYUK                          | -   | -                         | -                      | -  | -   | -                            | -  | -  | -                |
| 255             | ALASKA GATEWAY SD                         | (2,046)   | (51,553)                  | -                      | -  | (517)   | (54,116)                     | 8,017  | 421  | 8,439            |
| 257             | PELICAN CITY SD                           | (15)  | (387)                     | -                      | -  | (192)   | (594)                        | 60   | (29)   | 32               |
| 258             | DENALI BOROUGH                            | (596)   | (15,005)                  | -                      | -  | (191)   | (15,791)                     | 2,333  | 40   | 2,374            |
| 259             | CITY OF ALLAKAKET                         | -   | -                         | -                      | -  | -   | -                            | -  | -  | -                |
| 260             | CITY OF KACHEMAK                          | (30)  | (764)                     | -                      | -  | (62)  | (856)                        | 119  | (6)  | 113              |
| 262             | COOK INLET HOUSING AUTHORITY              | (10,120)  | (254,954)                 | -                      | -  | (828)   | (265,902)                    | 39,649   | 2,060  | 41,709           |
| 263             | INTERIOR RHA                              | (899)   | (22,637)                  | -                      | -  | (440)   | (23,976)                     | 3,520  | 344  | 3,864            |
| 264             | YAKUTAT SD                                | (141)   | (3,558)                   | -                      | -  | (189)   | (3,889)                      | 553  | 39   | 592              |
| 265             | KAKE CITY SD                              | (370)   | (9,322)                   | -                      | -  | (114)   | (9,806)                      | 1,450  | 111  | 1,561            |
| 267             | ALEUTIAN HOUSING AUTHORITY                | (438)   | (11,045)                  | -                      | -  | (1,429)   | (12,912)                     | 1,718  | (340)  | 1,378            |
| 270             | BERING STRAITS RHA                        | (720)   | (18,150)                  | -                      | -  | (1,077)   | (19,947)                     | 2,823  | (120)  | 2,703            |
| 271             | CITY OF EGEKIK                            | (121)   | (3,057)                   | -                      | -  | (51)  | (3,230)                      | 475  | 79   | 555              |
| 275             | ILISAGVIK COLLEGE                         | (5,195)   | (130,863)                 | -                      | -  | (8,044)   | (144,102)                    | 20,351   | (1,748)  | 18,603           |
| 276             | NORTH PACIFIC RIM HA                      | (654)   | (16,464)                  | -                      | -  | (123)   | (17,240)                     | 2,560  | 227  | 2,787            |
| 278             | SAXMAN SEAPORT                            | (37)  | (934)                     | -                      | -  | (612)   | (1,584)                      | 145  | (49)   | 96               |
| 279             | TLINGIT-HAIDA RHA                         | (2,434)   | (61,320)                  | -                      | -  | (3,013)   | (66,767)                     | 9,536  | (123)  | 9,413            |
| 280             | CITY OF TOKSOOK BAY                       | -   | -                         | -                      | -  | -   | -                            | -  | -  | -                |
| 281             | BARANOF ISLAND HA                         | (406)   | (10,230)                  | -                      | -  | (367)   | (11,004)                     | 1,591  | (52)   | 1,539            |
| 282             | CITY OF DELTA JUNCTION                    | (78)  | (1,973)                   | -                      | -  | (861)   | (2,912)                      | 307  | (247)  | 60               |
| 283             | CITY OF ANDERSON                          | -   | -                         | -                      | -  | (158)   | (158)                        | -  | (35)   | (35)             |
| 284             | INTER-ISLAND FERRY AUTHORITY              | (830)   | (20,920)                  | -                      | -  | (889)   | (22,639)                     | 3,253  | (85)   | 3,169            |
| 286             | CITY OF SELDOVIA                          | (103)   | (2,593)                   | -                      | -  | (144)   | (2,839)                      | 403  | 0  | 403              |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY       | (734)   | (18,500)                  | -                      | -  | (1,775)   | (21,009)                     | 2,877  | 38   | 2,915            |
| 290             | CITY OF UPPER KALSKAG                     | -   | -                         | -                      | -  | (71)  | (71)                         | -  | (16)   | (16)             |
| 291             | CITY OF SHAKTOOLIK                        | (35)  | (884)                     | -                      | -  | (192)   | (1,111)                      | 137  | 1  | 138              |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY | (1,545)   | (38,919)                  | -                      | -  | (338)   | (40,802)                     | 6,052  | 604  | 6,657            |
| 296             | MUNICIPALITY OF SKAGWAY                   | (4,223)   | (106,379)                 | -                      | -  | (3,439)   | (114,040)                    | 16,543   | (234)  | 16,310           |
| 297             | CITY OF NULATO                            | -   | -                         | -                      | -  | (885)   | (885)                        | -  | (213)  | (213)            |
| 298             | CITY OF ANIAK                             | (238)   | (5,996)                   | -                      | -  | (110)   | (6,344)                      | 932  | 132  | 1,065            |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION    | (258)   | (6,506)                   | -                      | -  | (12,562)  | (19,327)                     | 1,012  | (2,110)  | (1,098)          |
| <b>Total</b>    |   | <b>(1,532,725)</b>  | <b>(38,613,080)</b>       | <b>-</b>               | <b>-</b>   | <b>(538,456)</b>  | <b>(40,684,261)</b>          | <b>6,004,847</b>                                     | <b>0</b>   | <b>6,004,847</b> |

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



State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

| Employer Number | Employer Name                      | FY2024      | FY2025      | FY2026   | FY2027      | FY2028      | Thereafter  |
|-----------------|------------------------------------|-------------|-------------|----------|-------------|-------------|-------------|
| 101             | STATE OF ALASKA                    | (2,977,644) | (3,347,443) | (85,409) | (3,453,780) | (2,464,109) | (2,105,308) |
| 102             | SOUTHWEST REGION SD                | (8,266)     | (9,326)     | (71)     | (9,721)     | (6,933)     | (6,048)     |
| 103             | ANNETTE ISLAND SD                  | (7,355)     | (8,361)     | 356      | (8,840)     | (6,280)     | (5,477)     |
| 104             | BERING STRAIT SD                   | (20,037)    | (22,542)    | (638)    | (23,177)    | (16,488)    | (13,937)    |
| 105             | CHATHAM SD                         | (2,558)     | (2,880)     | (87)     | (3,032)     | (2,142)     | (1,844)     |
| 106             | ALASKA MUNICIPAL LEAGUE            | -           | -           | -        | -           | -           | -           |
| 107             | CITY OF VALDEZ                     | (31,558)    | (35,665)    | 100      | (38,087)    | (27,253)    | (23,382)    |
| 108             | JUNEAU BOROUGH SD                  | (38,847)    | (43,840)    | (320)    | (46,054)    | (33,089)    | (28,089)    |
| 109             | MATANUSKA-SUSITNA BOROUGH          | (81,167)    | (91,852)    | 1,604    | (96,783)    | (70,066)    | (60,462)    |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       | (98,073)    | (110,637)   | (1,262)  | (115,512)   | (81,709)    | (69,866)    |
| 111             | ANCHORAGE SD                       | (262,096)   | (294,898)   | (9,027)  | (306,270)   | (218,707)   | (185,391)   |
| 112             | COPPER RIVER SD                    | (4,665)     | (5,263)     | (38)     | (5,596)     | (3,972)     | (3,435)     |
| 113             | UNIVERSITY OF ALASKA               | (304,777)   | (345,895)   | 8,802    | (377,201)   | (269,659)   | (237,617)   |
| 115             | CITY OF KENAI                      | (23,806)    | (26,786)    | (752)    | (28,049)    | (20,000)    | (17,104)    |
| 116             | FAIRBANKS NORTH STAR BOROUGH       | (71,088)    | (80,099)    | (1,504)  | (85,066)    | (60,259)    | (51,014)    |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    | (94,451)    | (106,407)   | (1,889)  | (111,982)   | (79,859)    | (66,976)    |
| 118             | DENALI BOROUGH SD                  | (4,245)     | (4,779)     | (88)     | (4,982)     | (3,477)     | (2,942)     |
| 120             | CITY AND BOROUGH OF SITKA          | (29,614)    | (33,225)    | (1,489)  | (34,295)    | (23,574)    | (19,918)    |
| 121             | CHUGACH SD                         | (2,584)     | (2,884)     | (208)    | (2,914)     | (2,142)     | (1,875)     |
| 122             | KETCHIKAN GATEWAY BOROUGH          | (19,741)    | (22,196)    | (462)    | (22,905)    | (16,383)    | (14,276)    |
| 123             | CITY OF SOLDOTNA                   | (12,660)    | (14,193)    | (604)    | (14,489)    | (10,255)    | (8,703)     |
| 124             | IDITAROD AREA SD                   | (2,536)     | (2,855)     | (238)    | (3,270)     | (2,290)     | (1,881)     |
| 125             | KUSPUK SD                          | (2,627)     | (3,016)     | 227      | (3,272)     | (2,057)     | (1,794)     |
| 126             | CITY AND BOROUGH OF JUNEAU         | (102,915)   | (115,947)   | (2,472)  | (121,051)   | (87,542)    | (74,608)    |
| 128             | CITY OF KODIAK                     | (24,145)    | (27,207)    | (573)    | (28,721)    | (20,517)    | (17,724)    |
| 129             | CITY OF FAIRBANKS                  | (25,739)    | (29,318)    | 2,014    | (31,315)    | (22,100)    | (19,277)    |
| 131             | CITY OF WASILLA                    | (27,641)    | (31,226)    | 97       | (33,201)    | (23,710)    | (20,489)    |
| 133             | SITKA BOROUGH SD                   | (8,300)     | (9,291)     | (482)    | (9,429)     | (6,654)     | (5,554)     |
| 134             | CITY OF PALMER                     | (12,478)    | (14,034)    | (664)    | (14,847)    | (10,476)    | (8,752)     |
| 135             | CITY AND BOROUGH OF WRANGELL       | (9,600)     | (10,847)    | 190      | (11,494)    | (8,468)     | (6,978)     |
| 136             | CITY OF BETHEL                     | (21,927)    | (24,777)    | 220      | (26,223)    | (18,910)    | (15,943)    |
| 137             | VALDEZ CITY SD                     | (7,419)     | (8,377)     | (83)     | (8,890)     | (6,229)     | (5,325)     |
| 138             | HOONAH CITY SD                     | (972)       | (1,076)     | (43)     | (926)       | (681)       | (555)       |
| 139             | CITY OF NOME                       | (15,284)    | (17,186)    | (468)    | (17,793)    | (12,888)    | (11,189)    |
| 140             | CITY OF KOTZEBUE                   | (16,371)    | (18,467)    | (215)    | (19,251)    | (13,949)    | (11,783)    |
| 141             | GALENA CITY SD                     | (15,211)    | (17,101)    | (514)    | (17,666)    | (12,453)    | (10,675)    |
| 143             | CITY OF PETERSBURG                 | (15,026)    | (16,944)    | (27)     | (17,584)    | (12,744)    | (10,952)    |
| 144             | BRISTOL BAY BOROUGH                | (12,139)    | (13,760)    | 379      | (14,545)    | (10,541)    | (9,170)     |
| 145             | NORTH SLOPE BOROUGH                | (199,245)   | (223,674)   | (9,669)  | (230,233)   | (166,592)   | (138,415)   |
| 146             | WRANGELL PUBLIC SD                 | (1,970)     | (2,216)     | (89)     | (2,419)     | (1,870)     | (1,339)     |
| 148             | CITY OF CORDOVA                    | (11,058)    | (12,387)    | (779)    | (12,497)    | (8,813)     | (7,673)     |
| 149             | NOME CITY SD                       | (3,703)     | (4,134)     | (200)    | (3,929)     | (2,922)     | (2,446)     |
| 151             | CITY OF KING COVE                  | (2,719)     | (3,048)     | (159)    | (3,140)     | (2,226)     | (1,869)     |
| 152             | ALASKA HOUSING FINANCE CORPORATION | (46,990)    | (53,114)    | 195      | (55,722)    | (40,039)    | (34,573)    |
| 153             | LOWER YUKON SD                     | (21,495)    | (24,449)    | 1,215    | (26,145)    | (18,624)    | (16,209)    |
| 154             | NORTHWEST ARCTIC BOROUGH SD        | (24,105)    | (26,971)    | (1,852)  | (27,462)    | (19,545)    | (16,519)    |
| 155             | SOUTHEAST ISLAND SD                | (3,571)     | (3,987)     | (342)    | (4,256)     | (3,041)     | (2,485)     |
| 156             | PRIBILOF SD                        | (869)       | (982)       | (1)      | (1,026)     | (750)       | (650)       |
| 157             | LOWER KUSKOKWIM SD                 | (50,011)    | (56,307)    | (1,182)  | (59,042)    | (42,195)    | (35,501)    |
| 158             | KODIAK ISLAND BOROUGH SD           | (23,204)    | (26,083)    | (918)    | (26,696)    | (19,267)    | (16,116)    |
| 159             | YUKON FLATS SD                     | (2,959)     | (3,295)     | (312)    | (3,343)     | (2,366)     | (1,965)     |
| 160             | YUKON / KOYUKUK SD                 | (9,361)     | (10,506)    | (549)    | (10,995)    | (7,791)     | (6,816)     |
| 161             | NORTH SLOPE BOROUGH SD             | (36,697)    | (41,083)    | (3,031)  | (43,272)    | (30,670)    | (25,578)    |
| 162             | ALEUTIAN REGION SD                 | (60)        | (60)        | (6)      | -           | -           | -           |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   | (14,665)    | (16,915)    | 1,850    | (16,366)    | (17,498)    | (14,019)    |
| 164             | LAKE AND PENINSULA BOROUGH SD      | (6,558)     | (7,325)     | (638)    | (7,388)     | (5,425)     | (4,605)     |
| 165             | SITKA COMMUNITY HOSPITAL           | (11,301)    | (11,301)    | (11,403) | (9,812)     | (1,892)     | -           |
| 166             | TANANA SD                          | (453)       | (493)       | (107)    | (528)       | (359)       | (271)       |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER | (5,875)     | (6,686)     | 424      | (7,022)     | (4,821)     | (4,264)     |
| 168             | HYDABURG CITY SD                   | 400         | 376         | 549      | 354         | 129         | 274         |

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 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                        | (3)       | (3)       | (3)     | (7)       | (2)       | -          |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    | (3,259)   | (3,686)   | 68      | (4,037)   | (2,932)   | (2,496)    |
| 171             | CITY OF BARROW                        | (2,569)   | (2,849)   | (397)   | (2,941)   | (2,068)   | (1,636)    |
| 172             | CITY OF SAINT PAUL                    | (3,453)   | (3,945)   | 637     | (4,038)   | (2,917)   | (2,444)    |
| 173             | MUNICIPALITY OF ANCHORAGE             | (489,848) | (553,689) | 982     | (587,098) | (419,544) | (358,645)  |
| 174             | KODIAK ISLAND BOROUGH                 | (7,107)   | (7,994)   | (356)   | (8,528)   | (6,036)   | (5,046)    |
| 175             | NOME JOINT UTILITY SYSTEM             | (1,033)   | (1,188)   | 89      | (1,378)   | (1,024)   | (892)      |
| 176             | CITY OF SAND POINT                    | (4,187)   | (4,705)   | (93)    | (4,888)   | (3,557)   | (3,012)    |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          | (20,689)  | (23,354)  | (143)   | (24,430)  | (17,451)  | (14,882)   |
| 178             | CITY OF DILLINGHAM                    | (9,970)   | (11,107)  | (1,102) | (11,300)  | (8,092)   | (6,876)    |
| 179             | CITY OF UNALASKA                      | (38,720)  | (43,608)  | (863)   | (45,766)  | (32,857)  | (27,843)   |
| 180             | KENAI PENINSULA BOROUGH               | (68,660)  | (77,343)  | (1,274) | (80,435)  | (57,193)  | (49,698)   |
| 181             | CITY OF KETCHIKAN                     | (26,962)  | (30,452)  | 252     | (31,621)  | (23,095)  | (19,995)   |
| 182             | CITY OF SEWARD                        | (16,116)  | (18,200)  | 1       | (19,030)  | (13,642)  | (11,739)   |
| 183             | CITY OF FORT YUKON                    | (731)     | (864)     | 133     | (1,287)   | (578)     | (430)      |
| 184             | BRISTOL BAY BOROUGH SD                | (1,457)   | (1,665)   | 104     | (1,885)   | (1,353)   | (1,185)    |
| 185             | CORDOVA CITY SD                       | (2,759)   | (3,106)   | (103)   | (3,354)   | (2,470)   | (2,057)    |
| 186             | CITY OF CRAIG                         | (6,145)   | (6,873)   | (422)   | (7,000)   | (5,031)   | (4,299)    |
| 187             | PETERSBURG MEDICAL CENTER             | (29,453)  | (33,372)  | 817     | (34,920)  | (25,243)  | (22,324)   |
| 189             | HAINES BOROUGH                        | (7,291)   | (8,162)   | (712)   | (8,636)   | (6,166)   | (5,023)    |
| 190             | KENAI PENINSULA BOROUGH SD            | (57,717)  | (64,793)  | (2,879) | (66,902)  | (47,084)  | (40,091)   |
| 191             | CITY OF NORTH POLE                    | (9,953)   | (11,188)  | (374)   | (11,828)  | (8,346)   | (7,187)    |
| 192             | CITY OF GALENA                        | (2,683)   | (3,030)   | (47)    | (3,202)   | (2,272)   | (1,964)    |
| 193             | CITY OF NENANA                        | (309)     | (379)     | 230     | (384)     | (430)     | (376)      |
| 195             | YUPIIT SD                             | (4,716)   | (5,358)   | 70      | (5,762)   | (4,198)   | (3,653)    |
| 196             | NENANA CITY SD                        | (6,188)   | (6,973)   | (136)   | (7,264)   | (5,241)   | (4,379)    |
| 198             | CITY OF SAXMAN                        | (215)     | (241)     | 44      | (164)     | (164)     | (140)      |
| 199             | CITY OF HOONAH                        | (5,008)   | (5,599)   | (485)   | (5,707)   | (4,064)   | (3,482)    |
| 200             | CITY OF PELICAN                       | (460)     | (519)     | (18)    | (528)     | (378)     | (321)      |
| 202             | CITY OF WHITTIER                      | (5,632)   | (6,377)   | 77      | (6,762)   | (5,039)   | (4,353)    |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY | (5,994)   | (6,607)   | (1,120) | (6,591)   | (4,578)   | (3,591)    |
| 204             | CRAIG CITY SD                         | (3,624)   | (4,062)   | (241)   | (4,162)   | (2,977)   | (2,525)    |
| 205             | DILLINGHAM CITY SD                    | (5,608)   | (6,335)   | 243     | (6,270)   | (4,655)   | (4,243)    |
| 206             | CITY OF THORNE BAY                    | (1,851)   | (2,062)   | (231)   | (2,112)   | (1,540)   | (1,270)    |
| 208             | CITY OF AKUTAN                        | (2,716)   | (3,053)   | (499)   | (3,291)   | (2,374)   | (2,009)    |
| 209             | UNALASKA CITY SD                      | (2,970)   | (3,350)   | (72)    | (3,599)   | (2,534)   | (2,158)    |
| 211             | KASHUNAMIUT SD                        | (5,392)   | (6,099)   | 218     | (6,084)   | (4,359)   | (3,811)    |
| 215             | CITY OF HOMER                         | (22,619)  | (25,509)  | (119)   | (26,391)  | (19,008)  | (16,696)   |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      | (1,188)   | (1,315)   | (198)   | (1,304)   | (908)     | (770)      |
| 219             | BARTLETT REGIONAL HOSPITAL            | (126,013) | (142,422) | (13)    | (149,539) | (106,910) | (91,964)   |
| 220             | NORTHWEST ARCTIC BOROUGH              | (9,521)   | (10,669)  | (335)   | (10,832)  | (7,281)   | (6,587)    |
| 221             | SAINT MARY'S SD                       | (2,883)   | (3,299)   | 353     | (3,500)   | (2,627)   | (2,253)    |
| 223             | BRISTOL BAY RHA                       | (3,815)   | (4,255)   | (363)   | (4,238)   | (2,918)   | (2,497)    |
| 224             | COPPER RIVER BASIN RHA                | (2,388)   | (2,673)   | (147)   | (2,675)   | (1,903)   | (1,642)    |
| 225             | SKAGWAY CITY SD                       | (1,107)   | (1,266)   | 129     | (1,349)   | (975)     | (868)      |
| 227             | CITY OF KLAWOCK                       | (2,873)   | (3,225)   | (122)   | (3,338)   | (2,349)   | (1,950)    |
| 228             | PETERSBURG CITY SD                    | (4,034)   | (4,525)   | (229)   | (4,708)   | (3,375)   | (2,878)    |
| 230             | ALEUTIANS EAST BOROUGH                | (1,980)   | (2,232)   | (55)    | (2,365)   | (1,677)   | (1,426)    |
| 235             | CITY OF HUSLIA                        | (415)     | (460)     | (66)    | (476)     | (351)     | (288)      |
| 237             | CITY OF KALTAG                        | (80)      | (89)      | (1)     | (89)      | (62)      | (57)       |
| 240             | HAINES BOROUGH SD                     | (2,272)   | (2,525)   | (243)   | (2,519)   | (1,790)   | (1,483)    |
| 242             | CITY OF ELIM                          | -         | -         | -       | -         | -         | -          |
| 243             | CITY OF ATKA                          | (287)     | (306)     | (72)    | (226)     | (164)     | (121)      |
| 244             | ALEUTIANS EAST BOROUGH SD             | (3,305)   | (3,714)   | (2)     | (3,767)   | (2,751)   | (2,357)    |
| 246             | DELTA/GREELY SD                       | (3,885)   | (4,382)   | 33      | (4,422)   | (3,145)   | (2,673)    |
| 247             | LAKE AND PENINSULA BOROUGH            | (1,726)   | (1,952)   | 73      | (2,036)   | (1,489)   | (1,281)    |
| 248             | CITY AND BOROUGH OF YAKUTAT           | (1,922)   | (2,160)   | (182)   | (2,244)   | (1,573)   | (1,261)    |

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
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                        | (323)              | (323)              | (381)            | (176)              | (47)               | (9)                |
| 251             | KLAWOCK CITY SD                           | (2,176)            | (2,455)            | 13               | (2,526)            | (1,848)            | (1,626)            |
| 254             | CITY OF MEKORYUK                          | -                  | -                  | -                | -                  | -                  | -                  |
| 255             | ALASKA GATEWAY SD                         | (7,693)            | (8,714)            | 140              | (9,348)            | (6,557)            | (5,578)            |
| 257             | PELICAN CITY SD                           | (89)               | (97)               | (27)             | (102)              | (63)               | (55)               |
| 258             | DENALI BOROUGH                            | (2,321)            | (2,619)            | 3                | (2,778)            | (1,990)            | (1,710)            |
| 259             | CITY OF ALLAKAKET                         | -                  | -                  | -                | -                  | -                  | -                  |
| 260             | CITY OF KACHEMAK                          | (126)              | (142)              | (9)              | (147)              | (107)              | (99)               |
| 262             | COOK INLET HOUSING AUTHORITY              | (38,068)           | (43,119)           | 1,212            | (45,122)           | (32,699)           | (28,516)           |
| 263             | INTERIOR RHA                              | (3,219)            | (3,667)            | 237              | (3,858)            | (2,616)            | (2,350)            |
| 264             | YAKUTAT SD                                | (521)              | (592)              | 12               | (611)              | (468)              | (402)              |
| 265             | KAKE CITY SD                              | (1,356)            | (1,541)            | 53               | (1,640)            | (1,139)            | (954)              |
| 267             | ALEUTIAN HOUSING AUTHORITY                | (2,078)            | (2,297)            | (345)            | (2,275)            | (1,585)            | (1,280)            |
| 270             | BERING STRAITS RHA                        | (2,976)            | (3,336)            | (6)              | (3,291)            | (2,277)            | (1,821)            |
| 271             | CITY OF EGEGIK                            | (402)              | (463)              | 59               | (555)              | (402)              | (333)              |
| 275             | ILISAGVIK COLLEGE                         | (22,346)           | (24,938)           | (2,145)          | (25,571)           | (17,918)           | (15,266)           |
| 276             | NORTH PACIFIC RIM HA                      | (2,364)            | (2,690)            | 179              | (2,867)            | (2,074)            | (1,726)            |
| 278             | SAXMAN SEAPORT                            | (196)              | (215)              | (80)             | (246)              | (215)              | (167)              |
| 279             | TLINGIT-HAIDA RHA                         | (9,775)            | (10,989)           | (126)            | (11,305)           | (8,435)            | (6,992)            |
| 280             | CITY OF TOKSOOK BAY                       | -                  | -                  | -                | -                  | -                  | -                  |
| 281             | BARANOF ISLAND HA                         | (1,663)            | (1,865)            | (97)             | (1,911)            | (1,380)            | (1,160)            |
| 282             | CITY OF DELTA JUNCTION                    | (557)              | (596)              | (188)            | (442)              | (271)              | (205)              |
| 283             | CITY OF ANDERSON                          | (35)               | (35)               | (32)             | (21)               | (21)               | (6)                |
| 284             | INTER-ISLAND FERRY AUTHORITY              | (3,377)            | (3,792)            | (163)            | (3,936)            | (2,879)            | (2,387)            |
| 286             | CITY OF SELDOVIA                          | (408)              | (459)              | (36)             | (486)              | (339)              | (288)              |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY       | (2,873)            | (3,240)            | (44)             | (3,416)            | (2,408)            | (1,821)            |
| 290             | CITY OF UPPER KALSKAG                     | (16)               | (16)               | (17)             | (16)               | (3)                | -                  |
| 291             | CITY OF SHAKTOOLIK                        | (138)              | (156)              | (0)              | (156)              | (89)               | (98)               |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY | (5,522)            | (6,293)            | 506              | (6,662)            | (4,852)            | (4,260)            |
| 296             | MUNICIPALITY OF SKAGWAY                   | (16,977)           | (19,085)           | (786)            | (20,043)           | (14,435)           | (12,726)           |
| 297             | CITY OF NULATO                            | (213)              | (213)              | (223)            | (179)              | (34)               | -                  |
| 298             | CITY OF ANIAK                             | (812)              | (930)              | 62               | (1,034)            | (725)              | (652)              |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION    | (3,134)            | (3,263)            | (2,772)          | (3,605)            | (2,011)            | (946)              |
| <b>Total</b>    |   | <b>(6,077,553)</b> | <b>(6,842,553)</b> | <b>(136,804)</b> | <b>(7,122,672)</b> | <b>(5,087,769)</b> | <b>(4,345,911)</b> |

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

| Employer Number | Employer Name                      | FY2023    | FY2022               |              |           | FY2021    | FY2019    |                      |              |           |
|-----------------|------------------------------------|-----------|----------------------|--------------|-----------|-----------|-----------|----------------------|--------------|-----------|
|                 |                                    |           | Actual Contributions | RDS Subsidy* | Total     |           | FY2020    | Actual Contributions | RDS Subsidy* | Total     |
| 101             | STATE OF ALASKA                    | 9,065,214 | 8,136,395            | 481          | 8,136,876 | 9,005,974 | 8,649,725 | 5,730,873            | 4,395        | 5,735,268 |
| 102             | SOUTHWEST REGION SD                | 25,994    | 22,514               | 1            | 22,516    | 24,954    | 22,381    | 14,237               | 11           | 14,247    |
| 103             | ANNETTE ISLAND SD                  | 24,675    | 23,812               | 1            | 23,813    | 23,206    | 19,721    | 11,909               | 9            | 11,918    |
| 104             | BERING STRAIT SD                   | 61,390    | 60,198               | 4            | 60,201    | 67,741    | 64,858    | 42,568               | 33           | 42,601    |
| 105             | CHATHAM SD                         | 7,881     | 6,462                | 0            | 6,463     | 5,883     | 5,696     | 4,031                | 3            | 4,034     |
| 106             | ALASKA MUNICIPAL LEAGUE            | -         | -                    | -            | -         | -         | -         | -                    | -            | -         |
| 107             | CITY OF VALDEZ                     | 100,688   | 90,833               | 5            | 90,838    | 104,575   | 98,229    | 64,919               | 50           | 64,969    |
| 108             | JUNEAU BOROUGH SD                  | 122,386   | 115,137              | 7            | 115,143   | 126,191   | 122,879   | 78,297               | 60           | 78,357    |
| 109             | MATANUSKA-SUSITNA BOROUGH          | 261,915   | 236,461              | 14           | 236,475   | 256,324   | 240,765   | 145,616              | 112          | 145,728   |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       | 308,014   | 294,331              | 17           | 294,348   | 320,668   | 295,057   | 196,550              | 151          | 196,700   |
| 111             | ANCHORAGE SD                       | 804,111   | 751,702              | 44           | 751,746   | 846,684   | 824,503   | 540,846              | 415          | 541,260   |
| 112             | COPPER RIVER SD                    | 14,650    | 12,254               | 1            | 12,254    | 12,864    | 11,966    | 8,294                | 6            | 8,300     |
| 113             | UNIVERSITY OF ALASKA               | 1,007,976 | 788,991              | 47           | 789,037   | 761,530   | 671,361   | 441,832              | 339          | 442,171   |
| 115             | CITY OF KENAI                      | 73,051    | 63,827               | 4            | 63,830    | 71,241    | 68,781    | 46,446               | 36           | 46,482    |
| 116             | FAIRBANKS NORTH STAR BOROUGH       | 220,899   | 203,613              | 12           | 203,625   | 226,251   | 219,082   | 152,955              | 117          | 153,073   |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    | 293,077   | 284,083              | 17           | 284,099   | 316,817   | 313,622   | 210,389              | 161          | 210,550   |
| 118             | DENALI BOROUGH SD                  | 13,084    | 13,753               | 1            | 13,753    | 18,277    | 16,425    | 11,486               | 9            | 11,495    |
| 120             | CITY AND BOROUGH OF SITKA          | 88,539    | 85,339               | 5            | 85,344    | 87,498    | 80,564    | 61,925               | 47           | 61,972    |
| 121             | CHUGACH SD                         | 7,342     | 4,481                | 0            | 4,481     | 5,508     | 5,894     | 3,651                | 3            | 3,653     |
| 122             | KETCHIKAN GATEWAY BOROUGH          | 60,166    | 46,853               | 3            | 46,856    | 44,771    | 42,502    | 28,045               | 22           | 28,067    |
| 123             | CITY OF SOLDOTNA                   | 37,584    | 34,247               | 2            | 34,249    | 37,854    | 36,706    | 25,274               | 19           | 25,293    |
| 124             | IDITAROD AREA SD                   | 7,814     | 7,017                | 0            | 7,018     | 9,811     | 10,163    | 8,074                | 6            | 8,080     |
| 125             | KUSPUK SD                          | 9,546     | 13,379               | 1            | 13,380    | 15,779    | 10,699    | 8,364                | 6            | 8,371     |
| 126             | CITY AND BOROUGH OF JUNEAU         | 319,467   | 283,174              | 17           | 283,190   | 306,545   | 306,361   | 191,190              | 147          | 191,336   |
| 128             | CITY OF KODIAK                     | 75,049    | 64,233               | 4            | 64,237    | 77,559    | 72,382    | 48,298               | 37           | 48,335    |
| 129             | CITY OF FAIRBANKS                  | 87,738    | 85,186               | 5            | 85,191    | 77,291    | 63,885    | 40,478               | 31           | 40,509    |
| 131             | CITY OF WASILLA                    | 87,885    | 76,012               | 4            | 76,017    | 82,359    | 76,512    | 50,736               | 39           | 50,775    |
| 133             | SITKA BOROUGH SD                   | 24,302    | 23,682               | 1            | 23,683    | 26,641    | 26,482    | 18,422               | 14           | 18,436    |
| 134             | CITY OF PALMER                     | 38,151    | 36,281               | 2            | 36,284    | 39,349    | 39,447    | 27,933               | 21           | 27,954    |
| 135             | CITY AND BOROUGH OF WRANGELL       | 30,566    | 28,541               | 2            | 28,543    | 22,662    | 27,262    | 16,108               | 12           | 16,120    |
| 136             | CITY OF BETHEL                     | 69,869    | 67,379               | 4            | 67,383    | 73,337    | 72,444    | 46,274               | 35           | 46,310    |
| 137             | VALDEZ CITY SD                     | 22,482    | 22,305               | 1            | 22,307    | 24,332    | 22,003    | 15,648               | 12           | 15,660    |
| 138             | HOONAH CITY SD                     | 2,552     | 3,019                | 0            | 3,019     | 3,562     | 3,629     | 2,075                | 2            | 2,077     |
| 139             | CITY OF NOME                       | 46,622    | 36,261               | 2            | 36,263    | 38,354    | 37,891    | 23,439               | 18           | 23,457    |
| 140             | CITY OF KOTZEBUE                   | 51,386    | 49,177               | 3            | 49,180    | 54,330    | 54,151    | 33,206               | 25           | 33,232    |
| 141             | GALENA CITY SD                     | 46,339    | 40,800               | 2            | 40,802    | 39,663    | 37,530    | 25,996               | 20           | 26,016    |
| 143             | CITY OF PETERSBURG                 | 47,004    | 42,232               | 2            | 42,235    | 48,597    | 46,571    | 28,415               | 22           | 28,437    |
| 144             | BRISTOL BAY BOROUGH                | 39,724    | 33,837               | 2            | 33,839    | 30,242    | 28,506    | 16,417               | 13           | 16,430    |
| 145             | NORTH SLOPE BOROUGH                | 598,853   | 582,572              | 34           | 582,606   | 679,974   | 708,768   | 449,193              | 344          | 449,537   |
| 146             | WRANGELL PUBLIC SD                 | 6,035     | 7,407                | 0            | 7,407     | 6,167     | 10,074    | 5,907                | 5            | 5,911     |
| 148             | CITY OF CORDOVA                    | 32,573    | 27,325               | 2            | 27,326    | 31,661    | 28,603    | 19,389               | 15           | 19,403    |
| 149             | NOME CITY SD                       | 10,562    | 10,655               | 1            | 10,655    | 13,867    | 14,209    | 7,916                | 6            | 7,922     |
| 151             | CITY OF KING COVE                  | 8,080     | 7,251                | 0            | 7,252     | 6,948     | 7,266     | 4,980                | 4            | 4,984     |
| 152             | ALASKA HOUSING FINANCE CORPORATION | 150,115   | 135,037              | 8            | 135,045   | 142,530   | 132,807   | 82,088               | 63           | 82,151    |
| 153             | LOWER YUKON SD                     | 72,417    | 70,776               | 4            | 70,780    | 78,582    | 67,250    | 42,028               | 32           | 42,060    |
| 154             | NORTHWEST ARCTIC BOROUGH SD        | 70,266    | 61,998               | 4            | 62,001    | 70,045    | 70,747    | 48,208               | 37           | 48,245    |
| 155             | SOUTHEAST ISLAND SD                | 10,185    | 8,121                | 0            | 8,122     | 8,364     | 10,376    | 7,937                | 6            | 7,943     |
| 156             | PRIBILOF SD                        | 2,767     | 2,272                | 0            | 2,272     | 2,127     | 2,115     | 1,210                | 1            | 1,211     |
| 157             | LOWER KUSKOKWIM SD                 | 154,345   | 142,421              | 8            | 142,429   | 143,408   | 146,154   | 97,148               | 75           | 97,222    |
| 158             | KODIAK ISLAND BOROUGH SD           | 70,569    | 68,419               | 4            | 68,423    | 72,553    | 74,589    | 46,595               | 36           | 46,631    |
| 159             | YUKON FLATS SD                     | 8,245     | 6,997                | 0            | 6,998     | 7,391     | 8,217     | 5,943                | 5            | 5,948     |
| 160             | YUKON / KOYUKUK SD                 | 28,069    | 20,894               | 1            | 20,896    | 24,759    | 22,849    | 16,303               | 13           | 16,315    |
| 161             | NORTH SLOPE BOROUGH SD             | 107,524   | 94,007               | 6            | 94,013    | 111,403   | 116,861   | 84,761               | 65           | 84,826    |
| 162             | ALEUTIAN REGION SD                 | -         | -                    | -            | -         | -         | -         | -                    | -            | -         |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   | 55,142    | 49,640               | 3            | 49,643    | 48,013    | 95,472    | -                    | -            | -         |
| 164             | LAKE AND PENINSULA BOROUGH SD      | 18,798    | 14,184               | 1            | 14,185    | 14,833    | 17,113    | 10,243               | 8            | 10,251    |
| 165             | SITKA COMMUNITY HOSPITAL           | -         | -                    | -            | -         | -         | 8,263     | 70,039               | 54           | 70,093    |
| 166             | TANANA SD                          | 1,004     | 654                  | 0            | 654       | 977       | 1,499     | 1,550                | 1            | 1,551     |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER | 19,891    | 20,574               | 1            | 20,575    | 20,720    | 15,318    | 10,336               | 8            | 10,344    |
| 168             | HYDABURG CITY SD                   | 588       | 6,561                | 0            | 6,561     | 6,185     | 6,499     | 1,795                | 1            | 1,796     |

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

| Employer Number | Employer Name                         | FY2023    | FY2022               |              |           | FY2021    | FY2020    | FY2019               |              |         |
|-----------------|---------------------------------------|-----------|----------------------|--------------|-----------|-----------|-----------|----------------------|--------------|---------|
|                 |                                       |           | Actual Contributions | RDS Subsidy* | Total     |           |           | Actual Contributions | RDS Subsidy* | Total   |
| 169             | CITY OF TANANA                        | -         | -                    | -            | -         | -         | -         | 53                   | 0            | 53      |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    | 10,472    | 9,257                | 1            | 9,257     | 12,479    | 12,153    | 8,089                | 6            | 8,096   |
| 171             | CITY OF BARROW                        | 6,851     | 6,963                | 0            | 6,963     | 10,179    | 11,329    | 8,297                | 6            | 8,303   |
| 172             | CITY OF SAINT PAUL                    | 12,073    | 15,907               | 1            | 15,908    | 18,828    | 16,334    | 9,537                | 7            | 9,544   |
| 173             | MUNICIPALITY OF ANCHORAGE             | 1,564,975 | 1,467,446            | 87           | 1,467,533 | 1,638,919 | 1,540,287 | 998,624              | 766          | 999,390 |
| 174             | KODIAK ISLAND BOROUGH                 | 21,751    | 20,890               | 1            | 20,891    | 26,048    | 25,744    | 17,951               | 14           | 17,965  |
| 175             | NOME JOINT UTILITY SYSTEM             | 3,815     | 3,377                | 0            | 3,377     | 3,962     | 3,726     | 2,016                | 2            | 2,017   |
| 176             | CITY OF SAND POINT                    | 12,696    | 11,358               | 1            | 11,359    | 14,492    | 14,556    | 9,338                | 7            | 9,345   |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          | 65,328    | 64,509               | 4            | 64,513    | 79,369    | 73,490    | 47,157               | 36           | 47,193  |
| 178             | CITY OF DILLINGHAM                    | 27,879    | 21,794               | 1            | 21,795    | 29,840    | 30,743    | 21,495               | 16           | 21,511  |
| 179             | CITY OF UNALASKA                      | 119,830   | 110,016              | 7            | 110,023   | 125,807   | 123,966   | 81,299               | 62           | 81,361  |
| 180             | KENAI PENINSULA BOROUGH               | 212,857   | 178,626              | 11           | 178,636   | 182,205   | 167,294   | 111,028              | 85           | 111,113 |
| 181             | CITY OF KETCHIKAN                     | 85,565    | 75,089               | 4            | 75,094    | 84,329    | 80,378    | 46,347               | 36           | 46,382  |
| 182             | CITY OF SEWARD                        | 51,073    | 45,571               | 3            | 45,574    | 44,834    | 42,536    | 26,697               | 20           | 26,717  |
| 183             | CITY OF FORT YUKON                    | 3,256     | 6,734                | 0            | 6,735     | 7,838     | 4,642     | 6,402                | 5            | 6,407   |
| 184             | BRISTOL BAY BOROUGH SD                | 5,106     | 4,672                | 0            | 4,673     | 6,117     | 5,288     | 3,400                | 3            | 3,402   |
| 185             | CORDOVA CITY SD                       | 8,514     | 7,403                | 0            | 7,404     | 9,477     | 10,353    | 6,642                | 5            | 6,647   |
| 186             | CITY OF CRAIG                         | 17,843    | 14,259               | 1            | 14,260    | 16,161    | 16,597    | 11,070               | 8            | 11,079  |
| 187             | PETERSBURG MEDICAL CENTER             | 96,071    | 82,507               | 5            | 82,512    | 91,844    | 79,377    | 45,695               | 35           | 45,730  |
| 189             | HAINES BOROUGH                        | 21,348    | 20,205               | 1            | 20,206    | 24,041    | 26,575    | 18,685               | 14           | 18,699  |
| 190             | KENAI PENINSULA BOROUGH SD            | 173,469   | 155,689              | 9            | 155,698   | 164,170   | 157,244   | 110,926              | 85           | 111,011 |
| 191             | CITY OF NORTH POLE                    | 30,258    | 24,693               | 1            | 24,695    | 27,657    | 26,149    | 19,178               | 15           | 19,193  |
| 192             | CITY OF GALENA                        | 8,513     | 7,581                | 0            | 7,582     | 8,107     | 7,398     | 4,895                | 4            | 4,899   |
| 193             | CITY OF NENANA                        | 1,714     | 2,215                | 0            | 2,215     | 3,005     | 3,282     | 103                  | 0            | 103     |
| 195             | YUPIIT SD                             | 15,742    | 13,937               | 1            | 13,938    | 15,344    | 14,231    | 8,115                | 6            | 8,121   |
| 196             | NENANA CITY SD                        | 19,236    | 18,328               | 1            | 18,329    | 17,388    | 18,406    | 11,392               | 9            | 11,400  |
| 198             | CITY OF SAXMAN                        | 637       | 923                  | 0            | 923       | 1,626     | 1,626     | 461                  | 0            | 462     |
| 199             | CITY OF HOONAH                        | 14,484    | 11,474               | 1            | 11,475    | 12,579    | 12,773    | 8,665                | 7            | 8,672   |
| 200             | CITY OF PELICAN                       | 1,457     | 1,407                | 0            | 1,407     | 1,000     | 1,015     | 547                  | 0            | 547     |
| 202             | CITY OF WHITTIER                      | 18,262    | 14,767               | 1            | 14,768    | 14,993    | 15,629    | 8,181                | 6            | 8,187   |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY | 15,032    | 13,681               | 1            | 13,682    | 14,373    | 18,440    | 15,189               | 12           | 15,201  |
| 204             | CRAIG CITY SD                         | 10,735    | 9,410                | 1            | 9,410     | 10,511    | 10,613    | 7,016                | 5            | 7,021   |
| 205             | DILLINGHAM CITY SD                    | 17,839    | 13,858               | 1            | 13,859    | 16,210    | 13,330    | 5,710                | 4            | 5,715   |
| 206             | CITY OF THORNE BAY                    | 5,178     | 4,036                | 0            | 4,036     | 4,075     | 5,202     | 3,435                | 3            | 3,437   |
| 208             | CITY OF AKUTAN                        | 8,253     | 6,780                | 0            | 6,781     | 8,710     | 9,193     | 5,936                | 5            | 5,941   |
| 209             | UNALASKA CITY SD                      | 9,299     | 8,329                | 0            | 8,330     | 9,250     | 8,752     | 6,365                | 5            | 6,370   |
| 211             | KASHUNAMIUT SD                        | 17,323    | 16,535               | 1            | 16,536    | 13,500    | 11,603    | 6,061                | 5            | 6,066   |
| 215             | CITY OF HOMER                         | 70,828    | 57,963               | 3            | 57,966    | 63,041    | 56,901    | 34,633               | 27           | 34,659  |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      | 3,116     | 2,088                | 0            | 2,088     | 1,770     | 2,088     | 1,797                | 1            | 1,798   |
| 219             | BARTLETT REGIONAL HOSPITAL            | 402,237   | 373,323              | 22           | 373,345   | 402,017   | 372,501   | 234,737              | 180          | 234,917 |
| 220             | NORTHWEST ARCTIC BOROUGH              | 28,151    | 21,615               | 1            | 21,616    | 23,545    | 15,960    | 14,502               | 11           | 14,513  |
| 221             | SAINT MARY'S SD                       | 10,200    | 10,729               | 1            | 10,730    | 11,764    | 11,006    | 5,488                | 4            | 5,492   |
| 223             | BRISTOL BAY RHA                       | 10,784    | 9,351                | 1            | 9,352     | 9,488     | 8,748     | 6,860                | 5            | 6,865   |
| 224             | COPPER RIVER BASIN RHA                | 6,989     | 5,601                | 0            | 5,602     | 4,854     | 4,829     | 3,192                | 2            | 3,195   |
| 225             | SKAGWAY CITY SD                       | 3,890     | 3,627                | 0            | 3,628     | 3,483     | 2,808     | 1,455                | 1            | 1,457   |
| 227             | CITY OF KLAWOCK                       | 8,624     | 8,030                | 0            | 8,031     | 6,482     | 6,963     | 5,109                | 4            | 5,113   |
| 228             | PETERSBURG CITY SD                    | 12,026    | 9,722                | 1            | 9,723     | 10,449    | 10,768    | 7,283                | 6            | 7,289   |
| 230             | ALEUTIANS EAST BOROUGH                | 6,188     | 5,626                | 0            | 5,626     | 5,891     | 5,699     | 3,889                | 3            | 3,892   |
| 235             | CITY OF HUSLIA                        | 1,097     | 665                  | 0            | 665       | 726       | 1,140     | 743                  | 1            | 743     |
| 237             | CITY OF KALTAG                        | 220       | 130                  | 0            | 130       | 289       | 224       | 172                  | 0            | 172     |
| 240             | HAINES BOROUGH SD                     | 6,194     | 5,165                | 0            | 5,165     | 5,361     | 6,094     | 4,471                | 3            | 4,474   |
| 242             | CITY OF ELIM                          | -         | -                    | -            | -         | -         | -         | -                    | -            | -       |
| 243             | CITY OF ATKA                          | 463       | 377                  | 0            | 377       | 438       | 774       | 604                  | 0            | 605     |
| 244             | ALEUTIANS EAST BOROUGH SD             | 10,010    | 8,567                | 1            | 8,567     | 9,137     | 9,207     | 5,555                | 4            | 5,560   |
| 246             | DELTA/GREELY SD                       | 12,191    | 12,620               | 1            | 12,621    | 12,522    | 11,533    | 7,074                | 5            | 7,080   |
| 247             | LAKE AND PENINSULA BOROUGH            | 5,547     | 5,074                | 0            | 5,074     | 5,640     | 5,367     | 3,184                | 2            | 3,187   |
| 248             | CITY AND BOROUGH OF YAKUTAT           | 5,830     | 6,369                | 0            | 6,370     | 5,245     | 5,875     | 4,060                | 3            | 4,064   |

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

| Employer Number | Employer Name                             | FY2023            | FY2022               |              |                   | FY2021            | FY2020            | FY2019               |              |                   |
|-----------------|---|-------------------|----------------------|--------------|-------------------|-------------------|-------------------|----------------------|--------------|-------------------|
|                 |   |                   | Actual Contributions | RDS Subsidy* | Total             |                   |                   | Actual Contributions | RDS Subsidy* | Total             |
| 249             | CITY OF UNALAKLEET                        | -                 | -                    | -            | -                 | -                 | 314               | 815                  | 1            | 815               |
| 251             | KLAWOCK CITY SD                           | 6,850             | 5,395                | 0            | 5,396             | 5,479             | 5,135             | 2,829                | 2            | 2,831             |
| 254             | CITY OF MEKORYUK                          | -                 | -                    | -            | -                 | -                 | -                 | -                    | -            | -                 |
| 255             | ALASKA GATEWAY SD                         | 25,038            | 25,116               | 1            | 25,117            | 27,046            | 24,412            | 16,875               | 13           | 16,888            |
| 257             | PELICAN CITY SD                           | 188               | -                    | -            | -                 | -                 | 5                 | 177                  | 0            | 177               |
| 258             | DENALI BOROUGH                            | 7,287             | 6,264                | 0            | 6,265             | 6,958             | 6,643             | 4,459                | 3            | 4,463             |
| 259             | CITY OF ALLAKAKET                         | -                 | -                    | -            | -                 | -                 | -                 | -                    | -            | -                 |
| 260             | CITY OF KACHEMAK                          | 371               | 100                  | 0            | 100               | -                 | -                 | -                    | -            | -                 |
| 262             | COOK INLET HOUSING AUTHORITY              | 123,823           | 110,474              | 7            | 110,480           | 117,606           | 106,511           | 62,136               | 48           | 62,184            |
| 263             | INTERIOR RHA                              | 10,994            | 11,621               | 1            | 11,622            | 13,428            | 9,357             | 6,536                | 5            | 6,541             |
| 264             | YAKUTAT SD                                | 1,728             | 1,751                | 0            | 1,751             | 2,502             | 2,436             | 1,199                | 1            | 1,200             |
| 265             | KAKE CITY SD                              | 4,527             | 5,145                | 0            | 5,146             | 4,988             | 4,447             | 3,030                | 2            | 3,032             |
| 267             | ALEUTIAN HOUSING AUTHORITY                | 5,364             | 4,995                | 0            | 4,995             | 6,443             | 7,100             | 5,468                | 4            | 5,472             |
| 270             | BERING STRAITS RHA                        | 8,815             | 10,675               | 1            | 10,676            | 9,310             | 9,441             | 6,673                | 5            | 6,678             |
| 271             | CITY OF EGEGIK                            | 1,485             | 1,516                | 0            | 1,516             | 1,552             | 1,588             | 1,038                | 1            | 1,039             |
| 275             | ILISAGVIK COLLEGE                         | 63,556            | 50,841               | 3            | 50,844            | 57,775            | 57,585            | 43,615               | 33           | 43,649            |
| 276             | NORTH PACIFIC RIM HA                      | 7,996             | 8,719                | 1            | 8,720             | 8,155             | 8,039             | 4,789                | 4            | 4,792             |
| 278             | SAXMAN SEAPORT                            | 454               | -                    | -            | -                 | 776               | 1,366             | 759                  | 1            | 760               |
| 279             | TLINGIT-HAIDA RHA                         | 29,781            | 27,684               | 2            | 27,686            | 30,567            | 34,409            | 19,731               | 15           | 19,747            |
| 280             | CITY OF TOKSOOK BAY                       | -                 | -                    | -            | -                 | -                 | -                 | -                    | -            | -                 |
| 281             | BARANOF ISLAND HA                         | 4,968             | 4,670                | 0            | 4,671             | 5,733             | 5,786             | 3,696                | 3            | 3,699             |
| 282             | CITY OF DELTA JUNCTION                    | 958               | 1,298                | 0            | 1,298             | 1,949             | 1,885             | 1,652                | 1            | 1,653             |
| 283             | CITY OF ANDERSON                          | -                 | -                    | -            | -                 | -                 | 228               | 140                  | 0            | 140               |
| 284             | INTER-ISLAND FERRY AUTHORITY              | 10,160            | 9,083                | 1            | 9,083             | 9,105             | 10,417            | 6,456                | 5            | 6,461             |
| 286             | CITY OF SELDOVIA                          | 1,259             | 1,208                | 0            | 1,208             | 1,473             | 1,348             | 951                  | 1            | 952               |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY       | 8,985             | 10,402               | 1            | 10,403            | 2,598             | 5,713             | 4,057                | 3            | 4,060             |
| 290             | CITY OF UPPER KALSKAG                     | -                 | -                    | -            | -                 | -                 | -                 | 105                  | 0            | 105               |
| 291             | CITY OF SHAKTOOLIK                        | 429               | 335                  | 0            | 335               | 720               | 219               | 305                  | 0            | 305               |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY | 18,902            | 17,164               | 1            | 17,165            | 15,523            | 13,527            | 7,237                | 6            | 7,243             |
| 296             | MUNICIPALITY OF SKAGWAY                   | 51,665            | 36,016               | 2            | 36,018            | 42,678            | 40,069            | 26,379               | 20           | 26,400            |
| 297             | CITY OF NULATO                            | -                 | -                    | -            | -                 | -                 | -                 | 1,147                | 1            | 1,147             |
| 298             | CITY OF ANIAK                             | 2,912             | 2,813                | 0            | 2,814             | 3,585             | 2,689             | 1,714                | 1            | 1,715             |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION    | 3,160             | 4,111                | 0            | 4,111             | 6,213             | 15,262            | 19,751               | 15           | 19,766            |
| <b>Total</b>    |   | <b>18,753,135</b> | <b>16,919,832</b>    | <b>1,000</b> | <b>16,920,832</b> | <b>18,559,299</b> | <b>17,846,352</b> | <b>11,735,306</b>    | <b>9,000</b> | <b>11,744,306</b> |

\*allocated based on actual contributions

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

| Employer Number | Employer Name                      | FY2018    | FY2017    | FY2016    |
|-----------------|------------------------------------|-----------|-----------|-----------|
| 101             | STATE OF ALASKA                    | 5,699,436 | 6,096,975 | 8,399,134 |
| 102             | SOUTHWEST REGION SD                | 16,055    | 15,116    | 19,214    |
| 103             | ANNETTE ISLAND SD                  | 12,659    | 12,406    | 14,473    |
| 104             | BERING STRAIT SD                   | 42,200    | 49,895    | 64,905    |
| 105             | CHATHAM SD                         | 4,141     | 4,076     | 4,932     |
| 106             | ALASKA MUNICIPAL LEAGUE            | -         | -         | -         |
| 107             | CITY OF VALDEZ                     | 59,063    | 58,588    | 72,971    |
| 108             | JUNEAU BOROUGH SD                  | 77,422    | 80,143    | 101,314   |
| 109             | MATANUSKA-SUSITNA BOROUGH          | 135,734   | 141,391   | 182,797   |
| 110             | MATANUSKA-SUSITNA BOROUGH SD       | 196,328   | 214,604   | 269,262   |
| 111             | ANCHORAGE SD                       | 554,292   | 602,178   | 764,100   |
| 112             | COPPER RIVER SD                    | 7,681     | 7,215     | 9,266     |
| 113             | UNIVERSITY OF ALASKA               | 366,808   | 318,987   | 318,581   |
| 115             | CITY OF KENAI                      | 44,678    | 47,699    | 61,305    |
| 116             | FAIRBANKS NORTH STAR BOROUGH       | 143,574   | 142,067   | 180,244   |
| 117             | FAIRBANKS NORTH STAR BOROUGH SD    | 201,745   | 207,419   | 268,382   |
| 118             | DENALI BOROUGH SD                  | 11,945    | 11,575    | 15,472    |
| 120             | CITY AND BOROUGH OF SITKA          | 63,777    | 67,026    | 89,696    |
| 121             | CHUGACH SD                         | 3,650     | 4,173     | 6,406     |
| 122             | KETCHIKAN GATEWAY BOROUGH          | 26,641    | 28,724    | 41,751    |
| 123             | CITY OF SOLDOTNA                   | 25,847    | 27,884    | 39,397    |
| 124             | IDITAROD AREA SD                   | 5,886     | 7,242     | 6,404     |
| 125             | KUSPUK SD                          | 9,419     | 9,736     | 9,814     |
| 126             | CITY AND BOROUGH OF JUNEAU         | 191,050   | 207,973   | 260,601   |
| 128             | CITY OF KODIAK                     | 47,546    | 47,924    | 59,577    |
| 129             | CITY OF FAIRBANKS                  | 35,479    | 33,064    | 42,861    |
| 131             | CITY OF WASILLA                    | 47,095    | 44,992    | 57,483    |
| 133             | SITKA BOROUGH SD                   | 18,902    | 20,640    | 29,315    |
| 134             | CITY OF PALMER                     | 26,523    | 30,401    | 35,245    |
| 135             | CITY AND BOROUGH OF WRANGELL       | 12,409    | 12,620    | 18,538    |
| 136             | CITY OF BETHEL                     | 40,507    | 42,823    | 56,678    |
| 137             | VALDEZ CITY SD                     | 13,453    | 16,002    | 19,267    |
| 138             | HOONAH CITY SD                     | 2,029     | 3,032     | 6,132     |
| 139             | CITY OF NOME                       | 24,963    | 24,779    | 33,489    |
| 140             | CITY OF KOTZEBUE                   | 32,896    | 36,673    | 46,151    |
| 141             | GALENA CITY SD                     | 27,211    | 28,655    | 38,069    |
| 143             | CITY OF PETERSBURG                 | 29,123    | 28,611    | 39,640    |
| 144             | BRISTOL BAY BOROUGH                | 14,915    | 15,556    | 19,329    |
| 145             | NORTH SLOPE BOROUGH                | 482,016   | 503,342   | 661,013   |
| 146             | WRANGELL PUBLIC SD                 | 4,867     | 5,128     | 6,205     |
| 148             | CITY OF CORDOVA                    | 22,317    | 26,381    | 34,074    |
| 149             | NOME CITY SD                       | 8,888     | 11,068    | 17,377    |
| 151             | CITY OF KING COVE                  | 5,826     | 5,503     | 7,248     |
| 152             | ALASKA HOUSING FINANCE CORPORATION | 82,879    | 86,341    | 107,224   |
| 153             | LOWER YUKON SD                     | 38,533    | 38,904    | 47,168    |
| 154             | NORTHWEST ARCTIC BOROUGH SD        | 50,433    | 58,962    | 77,591    |
| 155             | SOUTHEAST ISLAND SD                | 6,974     | 6,569     | 8,707     |
| 156             | PRIBILOF SD                        | 879       | 1,426     | 1,731     |
| 157             | LOWER KUSKOKWIM SD                 | 97,649    | 95,737    | 125,015   |
| 158             | KODIAK ISLAND BOROUGH SD           | 46,865    | 56,896    | 73,755    |
| 159             | YUKON FLATS SD                     | 7,152     | 6,562     | 9,261     |
| 160             | YUKON / KOYUKUK SD                 | 16,534    | 17,290    | 21,365    |
| 161             | NORTH SLOPE BOROUGH SD             | 84,502    | 86,362    | 106,773   |
| 162             | ALEUTIAN REGION SD                 | -         | -         | 951       |
| 163             | CORDOVA COMMUNITY MEDICAL CENTER   | 10,946    | 36,590    | 31,316    |
| 164             | LAKE AND PENINSULA BOROUGH SD      | 11,586    | 14,533    | 18,537    |
| 165             | SITKA COMMUNITY HOSPITAL           | 85,612    | 95,684    | 124,291   |
| 166             | TANANA SD                          | 1,396     | 857       | 1,615     |
| 167             | SOUTHEAST REGIONAL RESOURCE CENTER | 9,621     | 10,678    | 14,036    |
| 168             | HYDABURG CITY SD                   | 2,112     | 2,270     | 2,333     |

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

| Employer Number | Employer Name                         | FY2018  | FY2017  | FY2016    |
|-----------------|---------------------------------------|---------|---------|-----------|
| 169             | CITY OF TANANA                        | -       | -       | -         |
| 170             | NORTH PACIFIC FISHERY MGMT COUNCIL    | 6,196   | 5,561   | 7,493     |
| 171             | CITY OF BARROW                        | 10,713  | 8,324   | 11,002    |
| 172             | CITY OF SAINT PAUL                    | 7,487   | 7,054   | 14,016    |
| 173             | MUNICIPALITY OF ANCHORAGE             | 985,898 | 973,482 | 1,195,396 |
| 174             | KODIAK ISLAND BOROUGH                 | 19,210  | 17,660  | 20,799    |
| 175             | NOME JOINT UTILITY SYSTEM             | 1,630   | 1,597   | 569       |
| 176             | CITY OF SAND POINT                    | 8,318   | 8,794   | 12,861    |
| 177             | KETCHIKAN GATEWAY BOROUGH SD          | 48,824  | 49,996  | 63,254    |
| 178             | CITY OF DILLINGHAM                    | 22,136  | 25,269  | 33,941    |
| 179             | CITY OF UNALASKA                      | 77,079  | 81,755  | 105,899   |
| 180             | KENAI PENINSULA BOROUGH               | 110,961 | 118,210 | 155,008   |
| 181             | CITY OF KETCHIKAN                     | 47,887  | 47,956  | 65,123    |
| 182             | CITY OF SEWARD                        | 26,323  | 27,999  | 35,792    |
| 183             | CITY OF FORT YUKON                    | 4,205   | 4,119   | 2,450     |
| 184             | BRISTOL BAY BOROUGH SD                | 3,064   | 2,317   | 2,056     |
| 185             | CORDOVA CITY SD                       | 5,526   | 5,968   | 7,139     |
| 186             | CITY OF CRAIG                         | 11,612  | 12,429  | 17,649    |
| 187             | PETERSBURG MEDICAL CENTER             | 47,319  | 48,532  | 61,061    |
| 189             | HAINES BOROUGH                        | 18,876  | 20,256  | 23,436    |
| 190             | KENAI PENINSULA BOROUGH SD            | 112,666 | 125,293 | 163,086   |
| 191             | CITY OF NORTH POLE                    | 17,284  | 17,520  | 22,987    |
| 192             | CITY OF GALENA                        | 4,895   | 5,476   | 6,132     |
| 193             | CITY OF NENANA                        | 1,053   | 319     | 353       |
| 195             | YUPIIT SD                             | 7,944   | 9,386   | 8,796     |
| 196             | NENANA CITY SD                        | 12,830  | 12,300  | 15,470    |
| 198             | CITY OF SAXMAN                        | 572     | 826     | 2,105     |
| 199             | CITY OF HOONAH                        | 10,435  | 11,590  | 14,111    |
| 200             | CITY OF PELICAN                       | 728     | 1,106   | 1,103     |
| 202             | CITY OF WHITTIER                      | 7,656   | 8,222   | 9,476     |
| 203             | ANCHORAGE COMMUNITY DEVELOP AUTHORITY | 15,337  | 17,704  | 25,312    |
| 204             | CRAIG CITY SD                         | 7,550   | 8,508   | 10,901    |
| 205             | DILLINGHAM CITY SD                    | 8,641   | 7,141   | 12,956    |
| 206             | CITY OF THORNE BAY                    | 3,666   | 4,344   | 5,370     |
| 208             | CITY OF AKUTAN                        | 5,700   | 11,454  | 8,040     |
| 209             | UNALASKA CITY SD                      | 5,375   | 5,922   | 6,966     |
| 211             | KASHUNAMIUT SD                        | 7,634   | 8,209   | 12,996    |
| 215             | CITY OF HOMER                         | 36,137  | 37,573  | 50,638    |
| 218             | SPECIAL EDUCATION SERVICE AGENCY      | 1,875   | 2,730   | 3,654     |
| 219             | BARTLETT REGIONAL HOSPITAL            | 246,756 | 250,455 | 304,823   |
| 220             | NORTHWEST ARCTIC BOROUGH              | 16,449  | 14,132  | 23,375    |
| 221             | SAINT MARY'S SD                       | 3,776   | 5,212   | 6,951     |
| 223             | BRISTOL BAY RHA                       | 7,019   | 9,343   | 12,946    |
| 224             | COPPER RIVER BASIN RHA                | 3,429   | 4,443   | 6,347     |
| 225             | SKAGWAY CITY SD                       | 1,630   | 1,021   | 1,412     |
| 227             | CITY OF KLAWOCK                       | 4,277   | 5,406   | 7,463     |
| 228             | PETERSBURG CITY SD                    | 7,606   | 7,570   | 9,895     |
| 230             | ALEUTIANS EAST BOROUGH                | 3,852   | 4,052   | 4,715     |
| 235             | CITY OF HUSLIA                        | 1,348   | 634     | 870       |
| 237             | CITY OF KALTAG                        | 202     | 74      | 258       |
| 240             | HAINES BOROUGH SD                     | 4,358   | 5,072   | 7,876     |
| 242             | CITY OF ELIM                          | -       | -       | -         |
| 243             | CITY OF ATKA                          | 523     | 826     | 2,297     |
| 244             | ALEUTIANS EAST BOROUGH SD             | 4,979   | 5,121   | 9,092     |
| 246             | DELTA/GREELY SD                       | 7,580   | 8,575   | 12,294    |
| 247             | LAKE AND PENINSULA BOROUGH            | 2,432   | 2,707   | 4,319     |
| 248             | CITY AND BOROUGH OF YAKUTAT           | 4,132   | 6,167   | 6,244     |



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

| Employer Number | Employer Name                             | FY2018            | FY2017            | FY2016            |
|-----------------|---|-------------------|-------------------|-------------------|
| 249             | CITY OF UNALAKLEET                        | 3,826             | 3,633             | 3,744             |
| 251             | KLAWOCK CITY SD                           | 2,722             | 3,134             | 4,475             |
| 254             | CITY OF MEKORYUK                          | -                 | -                 | -                 |
| 255             | ALASKA GATEWAY SD                         | 16,146            | 15,376            | 18,511            |
| 257             | PELICAN CITY SD                           | -                 | 129               | 228               |
| 258             | DENALI BOROUGH                            | 3,799             | 3,707             | 5,171             |
| 259             | CITY OF ALLAKAKET                         | -                 | -                 | -                 |
| 260             | CITY OF KACHEMAK                          | -                 | -                 | -                 |
| 262             | COOK INLET HOUSING AUTHORITY              | 57,608            | 62,408            | 83,222            |
| 263             | INTERIOR RHA                              | 6,774             | 6,834             | 8,530             |
| 264             | YAKUTAT SD                                | 1,303             | 1,577             | 1,829             |
| 265             | KAKE CITY SD                              | 2,786             | 3,155             | 3,710             |
| 267             | ALEUTIAN HOUSING AUTHORITY                | 5,901             | 6,656             | 9,384             |
| 270             | BERING STRAITS RHA                        | 7,030             | 6,562             | 11,813            |
| 271             | CITY OF EGEGIK                            | 1,041             | 131               | -                 |
| 275             | ILISAGVIK COLLEGE                         | 47,229            | 48,718            | 65,400            |
| 276             | NORTH PACIFIC RIM HA                      | 4,012             | 4,064             | 5,539             |
| 278             | SAXMAN SEAPORT                            | 562               | 926               | 742               |
| 279             | TLINGIT-HAIDA RHA                         | 19,287            | 18,975            | 28,807            |
| 280             | CITY OF TOKSOOK BAY                       | -                 | -                 | -                 |
| 281             | BARANOF ISLAND HA                         | 3,675             | 4,477             | 5,749             |
| 282             | CITY OF DELTA JUNCTION                    | 2,321             | 3,111             | 5,269             |
| 283             | CITY OF ANDERSON                          | 189               | 297               | 455               |
| 284             | INTER-ISLAND FERRY AUTHORITY              | 6,404             | 6,953             | 9,093             |
| 286             | CITY OF SELDOVIA                          | 963               | 1,353             | 1,300             |
| 288             | NORTHWEST INUPIAT HOUSING AUTHORITY       | 3,975             | 3,892             | 4,823             |
| 290             | CITY OF UPPER KALSKAG                     | 114               | 129               | 144               |
| 291             | CITY OF SHAKTOOLIK                        | 331               | 378               | 535               |
| 293             | TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY | 4,605             | 5,980             | 8,593             |
| 296             | MUNICIPALITY OF SKAGWAY                   | 25,903            | 27,792            | 33,521            |
| 297             | CITY OF NULATO                            | 1,385             | 1,869             | 2,285             |
| 298             | CITY OF ANIAK                             | 1,793             | 1,676             | 1,340             |
| 299             | ALASKA GASLINE DEVELOPMENT CORPORATION    | 23,600            | 26,504            | 23,590            |
| <b>Total</b>    |   | <b>11,657,549</b> | <b>12,280,051</b> | <b>16,184,162</b> |

\*allocated based on actual contributions

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

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|                                 | <b>FY2015</b>     | <b>FY2014</b>    |
|---------------------------------|-------------------|------------------|
| <b>Total Plan Contributions</b> | <b>14,552,000</b> | <b>3,708,000</b> |