



State of Alaska

Public Employees' Retirement System

Information Required Under Governmental
Accounting Standards Board Statement No. 68
As of June 30, 2022

November 2022



November 4, 2022

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 68 Report as of June 30, 2022 for June 30, 2023 reporting – PERS

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. 68 (GASB 68) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2023 reporting based on a measurement date of June 30, 2022. Please refer to the GASB 67 report dated September 22, 2022 for any supplemental information or documentation.

This report covers the pension portion of PERS. The healthcare portion of PERS will be addressed in a separate report prepared in accordance with GASB Statement No. 75.

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 in accordance with the requirements of GASB 68 as of the June 30, 2022 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. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska, or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Buck recommends requesting its advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without its prior review.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 68 required disclosure of the sensitivity of net pension liability to changes in the discount rate.

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2021 actuarial valuation of PERS. 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, 2022 asset statements that were provided to us by staff of the State of Alaska on September 13, 2022.

The information in this report was prepared based on an actuarial valuation as of June 30, 2021 reflecting updated demographic and economic assumptions adopted by the Board in June 2022 based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. We rolled forward the liabilities from June 30, 2021 to the June 30, 2022 measurement date, as GASB 68 permits, and adjusted the liabilities for the new assumptions. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations.

Where presented, the "net pension liability" and "plan fiduciary net position as a percentage of the total pension liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 68 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 what, 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 annually the signing actuary reviews the assumptions through discussions with the Board staff and analyzing actuarial gain/loss experience. In the case of the Board's selection of the expected return on assets (EROA), the signing actuary has used economic information and tools provided by Buck's Financial Risk Management (FRM) practice. A spreadsheet tool created by the FRM practice converts averages, standard deviations, and correlations from Buck's Capital Markets Assumptions that are used for stochastic forecasting into approximate percentile ranges for the arithmetic and geometric average returns. It is intended to suggest possible reasonable ranges for EROA without attempting to predict or select a specific best estimate rate of return. It takes into account the duration (horizon) of investment and the target allocation of assets in the portfolio to various asset classes. Based on the actuary's analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the spreadsheet tool described above, and review of actuarial gain/loss analysis, the actuary believes the assumptions do not significantly conflict with what, in the actuary's professional judgment, are reasonable for the purpose of the measurement.

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. In addition to the EROA analysis spreadsheet model disclosed above, Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process in which the results of the liability calculations are checked using detailed sample life output,

changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a higher level for accuracy, reasonability, and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. This review is performed by experts within Buck who are familiar with applicable accounting rules, as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked, and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

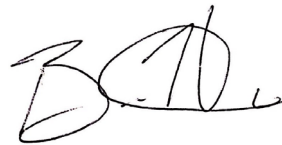
This report was prepared under the overall direction of David Kershner, who meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. He is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries.

We are available to discuss this report with you at your convenience. David can be reached at 602-803-6174 and Brett can be reached at 260-423-1072.

Respectfully submitted,



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Principal
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¹ Through FY2039

Section 1 – GASB 68 Information

Pension Expense

Measurement Date	June 30, 2022	June 30, 2021
Reporting Date	June 30, 2023	June 30, 2022
Service cost	\$ 119,376,000	\$ 130,592,000
Interest cost	1,120,832,000	1,107,399,000
Expected return on assets	(865,637,000)	(690,867,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(172,703,000)	(81,261,667)
Current period effect of changes in assumptions	227,035,000	0
Current period difference between projected and actual investment earnings	314,049,600	(420,649,200)
Member contributions	(66,412,000)	(70,614,000)
Administrative expenses	9,038,000	8,232,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	89,275,400	107,995,400
Current period recognition of prior years' deferred inflows of resources	(441,713,133)	(85,030,600)
Other additions less other deductions	<u>(187,000)</u>	<u>(536,000)</u>
Total	\$ 332,953,867	\$ 5,259,933

The employers' allocation of the pension expense for June 30, 2023 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:

- 1.0 years as of June 30, 2021 (for the June 30, 2022 measurement date)
- 1.2 years as of June 30, 2020 (for the June 30, 2021 measurement date)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The updated demographic and economic assumptions were adopted by the Board in June 2022 based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new assumptions were adopted to better reflect expected future experience and are effective June 30, 2022.

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net Pension Liability

The employers’ allocations of net pension liability as of the June 30, 2021 and June 30, 2022 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, 2022 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred outflows/inflows as of the June 30, 2022 measurement date:

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2022
June 30, 2019	Asset Loss	5 years	\$ 27,081,000
June 30, 2020	Asset Loss	5 years	\$ 124,388,800
June 30, 2021	Asset Gain	5 years	\$ (1,261,947,600)
June 30, 2022	Asset Loss	5 years	\$ 1,256,198,400

Allocation of Future Years’ Recognition of Deferred Outflows/Inflows

The employers’ allocation of recognition of the deferred outflows/inflows as of the June 30, 2022 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, 2021 measurement date were allocated to employers based on the present value of contributions for FY2023-FY2039, as determined by projections based on the June 30, 2020 valuation. The contributions for FY2023 reflect those adopted by the Board on October 11, 2021. For years after FY2023, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2020 valuation projections.

Amounts for the June 30, 2022 measurement date were allocated to employers based on the present value of contributions for FY2024-FY2039, as determined by projections based on the June 30, 2021 valuation. The contributions for FY2024 reflect those adopted by the Board on September 15, 2022. For years after FY2024, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2021 valuation projections.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The table below shows the development of the net pension liability as of June 30, 2022 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, 2022	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 151,806	\$ 119,376	\$ 95,276
Interest cost	1,083,566	1,120,832	1,146,514
Benefit payments	(962,357)	(962,357)	(962,357)
Net change to inflows/outflows	<u>58,715</u>	<u>54,332</u>	<u>47,699</u>
Net change in total pension liability	\$ 331,730	\$ 332,183	\$ 327,132
Total pension liability - beginning	\$ 17,345,867	\$ 15,580,808	\$ 14,097,932
Total pension liability - ending (a)	\$ 17,677,597	\$ 15,912,991	\$ 14,425,064
Plan fiduciary net position - ending (b)	\$ 10,816,140	\$ 10,816,140	\$ 10,816,140
Plan's net pension liability (asset) - ending (a) - (b)	\$ 6,861,457	\$ 5,096,851	\$ 3,608,924

Section 2 – Actuarial Assumptions and Methods¹

The funding method used in this valuation was adopted by the Board in October 2006. Changes in the amortization of unfunded actuarial accrued liability were made in 2014. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014.

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 Method

Liabilities and contributions shown in the June 30, 2021 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method.

Effective June 30, 2018, the Board adopted a layered UAAL amortization method: Layer #1 equals the sum of (i) the UAAL at June 30, 2018 based on the 2017 valuation, plus (ii) the FY18 experience gain/loss. Layer #1 is amortized over the remainder of the 25-year closed period that was originally established in 2014². Layer #2 equals the change in UAAL at June 30, 2018 due to the experience study for the period July 1, 2013 to June 30, 2017. Layer #2 is amortized over a separate closed 25-year period starting in 2018. Future layers will be created each year based on the difference between actual and expected UAAL occurring that year, and will be amortized over separate closed 25-year periods. The UAAL amortization continues to be on a level percent of pay basis. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined.

Projected pension benefits were determined for all active members. Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year from the assumed entry age to the assumed retirement age 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 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 retired members and their beneficiaries currently receiving benefits, terminated vested members and disabled members not yet receiving benefits 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.

¹ Used to determine June 30, 2021 funding assets and liabilities, and contribution rates.

² Layer #1 is referred to as "initial amount" in Sections 1.2 and 1.3 in the June 30, 2021 actuarial valuation report.

Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY2015, the asset valuation method recognizes 20% of the gain or loss each year, for a period of 5 years. 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.

Changes in Methods Since the Prior Valuation

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

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2021 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

Investment Return

7.38% per year, net of investment expenses.

Salary Scale

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

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year (inflation + productivity).

Total Inflation

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

Mortality (Pre-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

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

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

Mortality (Post-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

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

Turnover

Select and ultimate rates based upon the 2013-2017 actual experience (see Tables 2 and 3).

Disability

Incidence rates based upon the 2013-2017 actual experience (see Tables 4a and 4b). Disability rates cease once a member is eligible for retirement.

Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, and 40% of the time for Others.

Retirement

Retirement rates based upon the 2013-2017 actual experience (see Tables 5 and 6).

Deferred vested members are assumed to retire at their earliest unreduced retirement date.

The modified cash refund annuity is valued as a three-year certain and life annuity.

Spouse Age Difference

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

Percent Married for Pension

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

Contribution Refunds

For Others, 5% of terminating members with vested benefits are assumed to have their contributions refunded.

For Peace Officers/Firefighters, 10% of terminating members with vested benefits are assumed to have their contributions refunded.

100% of those with non-vested benefits are assumed to have their contributions refunded.

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.

Active Rehire Assumption

The Normal Cost used for determining contribution rates includes a rehire assumption of 18.77% to account for anticipated rehires. This assumption was developed based on the 5 years of rehire loss experience through June 30, 2017. For projections, this assumption is assumed to grade to zero uniformly over a 20-year period.

Re-Employment Option

All re-employed retirees are assumed to return to work under the Standard Option.

Active Data Adjustment

No adjustment was made to reflect participants who terminate employment before the valuation date and are subsequently rehired after the valuation date.

Alaska Cost-of-Living Adjustments (COLA)

Of those benefit recipients who are eligible for the Alaska COLA, 70% of Others and 65% of Peace Officers/Firefighters are assumed to remain in Alaska and receive the COLA.

Postretirement Pension Adjustment (PRPA)

50% and 75% of assumed inflation, or 1.25% and 1.875% respectively, is valued for the annual automatic PRPA as specified in the statute.

Expenses

The investment return assumption is net of investment expenses. The Normal Cost as of June 30, 2021 was increased by \$7,625,000 for administrative expenses (for projections, the percent increase was assumed to remain constant in future years).

Part-Time Status

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

Service

Total credited service is provided by the State. This service is assumed to be the only service that should be used to calculate benefits. Additionally, the State provides claimed service (including Bureau of Indian Affairs Service). Claimed service is used for vesting and eligibility purposes as described in Section 3.

Final Average Earnings

Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

Changes in Assumptions Since the Prior Valuation

The assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation, except 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: Alaska PERS Salary Scale

Peace Officer/Firefighter:

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

Others:

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

Table 2: Alaska PERS Turnover Assumption – Peace Officer/Firefighter

Years of Service	Male (rounded)	Female (rounded)
0	15.00%	15.00%
1	12.00%	8.00%
2	7.20%	6.40%
3	5.67%	5.60%
4	6.48%	7.20%

Members with 5 or more years of service

Age	Male	Female	Age	Male	Female
< 23	4.70%	6.80%	39	2.04%	2.98%
23	4.46%	6.80%	40	1.68%	3.39%
24	4.22%	6.80%	41	1.67%	3.37%
25	3.98%	6.80%	42	1.67%	3.36%
26	3.74%	6.80%	43	1.71%	3.33%
27	3.50%	6.80%	44	1.76%	3.31%
28	3.32%	6.63%	45	1.81%	3.28%
29	3.14%	6.46%	46	1.85%	3.25%
30	2.96%	6.29%	47	1.90%	3.23%
31	2.79%	6.12%	48	2.22%	3.19%
32	2.61%	5.95%	49	2.53%	3.15%
33	2.50%	5.36%	50	3.18%	6.42%
34	2.39%	4.77%	51	4.24%	6.32%
35	2.28%	4.18%	52	4.24%	6.19%
36	2.17%	3.60%	53	4.24%	6.04%
37	2.06%	3.01%	54	4.24%	3.00%
38	2.05%	2.99%	55+	3.00%	2.00%

Table 3: Alaska PERS Turnover Assumption – Others

Hire Age Under 35			Hire Age Over 35		
Years of Service	Male	Female	Years of Service	Male	Female
0	29.00%	29.00%	0	20.00%	20.00%
1	16.25%	20.00%	1	12.00%	15.00%
2	13.00%	16.00%	2	10.00%	12.50%
3	10.40%	12.80%	3	8.50%	10.00%
4	8.45%	10.40%	4	8.50%	9.00%

Members with 5 or more years of service

Age	Male	Female	Age	Male	Female
< 23	11.40%	12.99%	39	5.47%	5.23%
23	10.83%	12.21%	40	4.86%	5.65%
24	10.26%	11.43%	41	4.71%	5.51%
25	9.69%	10.65%	42	4.56%	5.38%
26	9.12%	9.87%	43	4.50%	5.19%
27	8.55%	9.09%	44	4.44%	4.99%
28	8.30%	8.72%	45	4.39%	4.80%
29	8.05%	8.34%	46	4.33%	4.60%
30	7.80%	7.97%	47	4.27%	4.41%
31	7.54%	7.60%	48	4.26%	4.40%
32	7.29%	7.23%	49	4.24%	4.39%
33	6.99%	6.88%	50	3.63%	4.45%
34	6.69%	6.53%	51	3.60%	4.43%
35	6.39%	6.17%	52	3.56%	4.40%
36	6.10%	5.82%	53	3.52%	4.37%
37	5.80%	5.47%	54	4.17%	6.20%
38	5.63%	5.35%	55+	3.00%	5.00%

Table 4a: Alaska PERS Disability Assumption - Peace Officer/ Firefighter

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

Table 4b: Alaska PERS Disability Assumption - Others

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

Table 5: Alaska PERS Retirement Assumption – Peace Officer/Firefighter

Age at Retirement	Reduced Male	Reduced Female	Unreduced Male	Unreduced Female
<47	N/A	N/A	8.80%	6.00%
47	N/A	N/A	8.80%	15.00%
48	N/A	N/A	14.30%	15.00%
49	N/A	N/A	14.30%	15.00%
50	5.00%	5.00%	16.50%	15.00%
51	5.00%	7.00%	16.50%	15.00%
52	7.00%	7.00%	20.35%	15.00%
53	7.00%	7.00%	20.35%	15.00%
54	7.00%	35.00%	20.35%	25.00%
55	7.00%	8.00%	27.50%	20.00%
56	7.00%	8.00%	27.50%	15.00%
57	7.00%	8.00%	27.50%	15.00%
58	7.00%	8.00%	27.50%	15.00%
59	20.00%	20.00%	27.50%	15.00%
60	N/A	N/A	33.00%	25.00%
61	N/A	N/A	27.50%	20.00%
62	N/A	N/A	27.50%	30.00%
63	N/A	N/A	27.50%	50.00%
64	N/A	N/A	22.00%	50.00%
65	N/A	N/A	22.00%	50.00%
66	N/A	N/A	27.50%	50.00%
67	N/A	N/A	55.00%	50.00%
68	N/A	N/A	55.00%	50.00%
69	N/A	N/A	55.00%	50.00%
70+	N/A	N/A	100.00%	100.00%

Table 6: Alaska PERS Retirement Assumption - Others

Age at Retirement	Reduced		Unreduced	
	Male	Female	Male	Female
<50	N/A	N/A	11.00%	11.00%
50	6.00%	8.00%	33.00%	38.50%
51	6.00%	8.00%	35.75%	38.50%
52	9.00%	8.00%	35.75%	38.50%
53	6.00%	8.00%	35.75%	38.50%
54	20.00%	15.00%	38.50%	38.50%
55	6.00%	6.00%	33.00%	33.00%
56	6.00%	6.00%	22.00%	22.00%
57	6.00%	6.00%	22.00%	19.80%
58	6.00%	6.00%	22.00%	19.80%
59	15.00%	20.00%	22.00%	19.80%
60	N/A	N/A	22.00%	23.10%
61	N/A	N/A	22.00%	22.00%
62	N/A	N/A	22.00%	22.00%
63	N/A	N/A	22.00%	22.00%
64	N/A	N/A	22.00%	22.00%
65	N/A	N/A	24.75%	28.60%
66	N/A	N/A	27.50%	28.60%
67	N/A	N/A	22.00%	24.20%
68	N/A	N/A	24.75%	24.20%
69	N/A	N/A	27.50%	24.20%
70	N/A	N/A	27.50%	24.20%
71	N/A	N/A	27.50%	24.20%
72	N/A	N/A	27.50%	27.50%
73	N/A	N/A	27.50%	27.50%
74	N/A	N/A	27.50%	38.50%
75	N/A	N/A	55.00%	55.00%
76	N/A	N/A	55.00%	55.00%
77	N/A	N/A	55.00%	55.00%
78	N/A	N/A	55.00%	55.00%
79	N/A	N/A	55.00%	55.00%
80+	N/A	N/A	100.00%	100.00%

Section 3 – Summary of Plan Provisions¹

Effective Date

January 1, 1961, with amendments through June 30, 2021. Chapter 82, 1986 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

Administration of Plan

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

Prior to June 30, 2005, the Public Employees' Retirement Board prescribed policies and adopted regulations and performed other activities necessary to carry out the provisions of the system. The Alaska State Pension Investment Board, Department of Revenue, Treasury Division was responsible for investing PERS funds.

On July 27, 2005, Senate Bill 141, enacted as Chapter 9, 2005 Session Laws of Alaska, replaced the Public Employees' Retirement Board and the Alaska State Pension Investment Board with the Alaska Retirement Management Board.

Employers Included

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

Membership

PERS membership is mandatory for all permanent full-time and part-time employees of the State of Alaska and participating political subdivisions and public organizations, unless they are specifically excluded by Alaska Statute or employer participation agreements. Employees participating in the University of Alaska's Optional Retirement Plan or other retirement plans funded by the State are not covered by PERS. Elected officials may waive PERS membership.

Certain members of the Alaska Teachers' Retirement System (TRS) are eligible for PERS retirement benefits for their concurrent elected public official service with municipalities. In addition, employees who work half-time in PERS and TRS simultaneously are eligible for half-time PERS and TRS credit.

Senate Bill 141, signed into law on July 27, 2005, closes the Plan effective July 1, 2006, to new members first hired on or after July 1, 2006.

¹ These are the plan provisions reflected in the June 30, 2020 valuation. Effective July 1, 2021, the State-as-an-Employer contributes the actuarially determined contribution rate per SB 55.

Credited Service

Permanent employees who work at least 30 hours a week earn full-time credit; part-time employees working between 15 and 30 hours a week earn partial credit based upon the number of hours worked. Members receiving PERS occupational disability benefits continue to earn PERS credit while disabled. Survivors who are receiving occupational death benefits continue to earn PERS service credit while occupational survivor benefits are being paid.

Members may claim other types of service, including:

- part-time State of Alaska service rendered after December 31, 1960, and before January 1, 1976;
- service with the State, former Territory of Alaska, or U.S. Government in Alaska before January 1, 1961;
- past Peace Officer, correctional officer, fire fighter, and special officer service after January 1, 1961;
- military service (not more than five years may be claimed);
- temporary service after December 31, 1960;
- elected official service before January 1, 1981;
- Alaska Bureau of Indian Affairs service;
- past service rendered by employees who worked half-time in PERS and TRS simultaneously;
- leave without pay service after June 13, 1987, while receiving Workers' Compensation;
- Village Public Safety Officer service; and
- service as a temporary employee of the legislature before July 1, 1979, but this service must have been claimed no later than July 1, 2003, or by the date of retirement, if sooner (not more than 10 years may be claimed).

Except for service before January 1, 1961, with the State, former Territory of Alaska, or U.S. Government in Alaska, contributions are required for all past service.

Past employment with participating political subdivisions that occurred before the employers joined PERS is creditable if the employers agree to pay the required contributions.

At the election of certain PERS members, certain service may be credited in the same fashion as members in TRS.

Members employed as dispatchers or within a state correctional facility may, at retirement, elect to convert their dispatcher or correctional facility service from "all other" service to Peace Officer/Firefighter service and retire under the 20 year retirement option. Members pay the full actuarial cost of conversion.

Employer Contributions

PERS employers contribute the amounts required, in addition to employees' contributions, to fund the benefits of the system.

The normal cost rate is a uniform rate for all participating employers (less the value of members' contributions).

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of payroll amount over a closed 25-year period starting June 30, 2014. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

Employer rates cannot be less than the normal cost rate.

Pursuant to AS 39.35.255 effective July 1, 2008 and subsequently amended on July 1, 2021, each non-state PERS employer will pay a simple uniform contribution rate of 22% of non-state member payroll and the State as an employer will pay the total contribution rate, adopted by the Board, of State member payroll.

Additional State Contributions

Pursuant to AS 39.35.280 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that when combined with the employer contribution (22% of total DB and DCR payroll, less employer contributions to DCR) will be sufficient to pay the total contribution rate adopted by The Alaska Retirement Management Board.

Effective July 1, 2021 pursuant to Senate Bill 55, the State-as-an-Employer contributes the Actuarially Determined Contribution rate based on the payroll of its employees, and the Additional State Contributions are based on the payroll of non-State employees only.

Member Contributions

Mandatory Contributions: Peace Officer/Firefighter members are required to contribute 7.5% of their compensation; all Others contribute 6.75%. Those all Others who have elected to have their service calculated under the Teachers' Retirement System rules contribute 9.76% of their compensation. Members' contributions are deducted from gross wages before federal income taxes are withheld.

Contributions for Claimed Service: Member contributions are also required for most of the claimed service described above.

Voluntary Contributions: Members may voluntarily contribute up to 5% of their salary on an after-tax basis. Voluntary contributions are recorded in a separate account and are payable to the:

- a. member in lump sum payment upon termination of employment;
- b. member's beneficiary if the member dies; or
- c. member in a lump sum, life annuity, or payments over a designated period of time when the member retires.

Interest: Members' contributions earn 4.5% interest, compounded semiannually on June 30 and December 31.

Refund of Contributions: Terminated members may receive refunds of their member contribution accounts which includes their mandatory and voluntary contributions, indebtedness payments, and interest earned. Terminated members' accounts may be attached to satisfy claims under Alaska Statute 09.38.065, federal income tax levies, and valid Qualified Domestic Relations Orders.

Reinstatement of Contributions: Refunded accounts and the corresponding PERS service may be reinstated upon reemployment in PERS prior to July 1, 2010. Interest accrues on refunds until paid in full or members retire.

Retirement Benefits

Eligibility:

- a. Members, including deferred vested members, are eligible for normal retirement at age 55 or early retirement at age 50 if they were hired before July 1, 1986 (Tier 1), and age 60 or early retirement at age 55 if they were hired on or after July 1, 1986 (Tiers 2 & 3). Additionally, they must have at least:
 - (i) five years of paid-up PERS service;

- (ii) 60 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature before May 30, 1987;
 - (iii) 80 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
 - (iv) two years of paid-up PERS service and they are vested in TRS; or
 - (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.
- b. Members may retire at any age when they have:
- (i) 20 paid-up years of PERS Peace Officer/Firefighter service; or
 - (ii) 30 paid-up years of PERS "all other" or "elected official" service.

Benefit Type

Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, reduced benefits when they reach early retirement age and complete the service required. Benefits are reduced by 6% per year prior to a member's normal retirement date.

Members may select a joint and survivor option. Members who entered PERS prior to July 1, 1996 may also select a 66-2/3 last survivor option or a level income option. Under these options and early retirement, benefits are actuarially adjusted so that members receive the actuarial equivalents of their normal benefit amounts.

Benefit Calculations

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for Peace Officer/Firefighter members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. PERS pays a minimum benefit of \$25.00 per month for each year of service when the calculated benefit is less.

The percentage multipliers for Peace Officer/Firefighter members are 2% for the first ten years of service and 2.5% for all service over 10 years.

The percentage multipliers for all Others are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Salaries are subject to compensation limits under IRC 401(a)(17) for members first hired on or after July 1, 1996. Retirement benefit amounts are subject to IRC 415(b) limits regardless of hire date.

Indebtedness

Members who terminate and refund their PERS contributions are not eligible to retire, unless they return to PERS employment and pay back their refunds plus interest or accrue additional service which qualifies them for retirement. PERS refunds must be paid in full if the corresponding service is to count toward the minimum service requirements for retirement. Refunded PERS service is included in total service for the purpose of calculating retirement benefits. However, when refunds are not completely paid before retirement, benefits are actuarially reduced for life. Indebtedness balances may also be created when a member purchases qualified claimed service.

Reemployment of Retired Members

Retirement and retiree healthcare benefits are suspended while retired members are reemployed under PERS. During reemployment, members earn additional PERS service and contributions are withheld from their wages. A member who retired with a normal retirement benefit can elect to waive payment of PERS contributions. The waiver allows the member to continue receiving the retirement benefit during the period of reemployment. Members who elect the waiver option do not earn additional PERS service. The Waiver Option first became effective July 1, 2005 and applies to reemployment periods after that date. The Waiver Option is not available to members who retired early or under the Retirement Incentive Programs (RIPs). The Waiver Option is no longer available after June 30, 2009.

Members retired under the Retirement Incentive Programs (RIPs) who return to employment will:

- a. forfeit the three years of incentive credits that they received;
- b. owe PERS 150% of the benefits that they received for state and political subdivision members, and 110% for school district employees, under the 1996-2000 RIP, which may include costs for health insurance, excluding amounts that they paid to participate for the 1986 and 1989 RIPs. Under prior RIPs, the penalty is 110% of the benefits received; and
- c. be charged 7% interest from the date that they are reemployed until their indebtedness is paid in full or they retire again. If the indebtedness is not completely paid, future benefits will be actuarially reduced for life.

Employers make contributions to the unfunded liability of the plan on behalf of rehired retired members at the rate the employer is making contributions to the unfunded liability of the plan for other members.

Disability Benefits

Monthly disability benefits are paid to permanently disabled members until they die, recover or become eligible for normal retirement. Members are appointed to normal retirement on the first of the month after they become eligible.

Occupational Disability

Members are not required to satisfy age or service requirements to be eligible for occupational disability. Monthly benefits are equal to 40% of their gross monthly compensation on the date of their disability. Members on occupational disability continue to earn PERS service until they become eligible for normal retirement. Peace Officer/Firefighter members may elect to retain the disability benefit formula for the calculation of their normal retirement benefits.

At the time a disabled Peace Officer/Firefighter member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit.

Non-occupational Disability

Members must be vested (five paid-up years of PERS service) to be eligible for non-occupational disability benefits. Monthly benefits are calculated based on the member's average monthly compensation and PERS service on the date of termination from employment because of disability. Members do not earn PERS service while on non-occupational disability.

Death Benefits

Monthly death benefits may be paid to a spouse or dependent children upon the death of a member. If monthly benefits are not payable under the occupational and non-occupational death provisions, the designated beneficiary receives the lump sum benefit described below.

Occupational Death

When an active member (vested or non-vested) dies from occupational causes, a monthly survivor's pension may be paid to the spouse. The pension equals 40% of the member's gross monthly compensation on the date of death or disability, if earlier. If there is no spouse, the pension may be paid to the member's dependent children. On the member's normal retirement date, the benefit converts to a normal retirement benefit. The normal benefit is based on the member's salary on the date of death and service, including service accumulated from the date of the member's death to the normal retirement date. Survivors of Peace Officer/Firefighter members receive the greater of 50% of the member's gross monthly compensation on the date of death or disability, or 75% of the member's monthly normal retirement benefit (including service projected to Normal Retirement). If the member is unmarried with no children, a refund of contributions is payable to the estate.

Death after Occupational Disability

When a member dies while occupationally disabled, benefits are paid as described above in Occupational Death.

Non-occupational Death

When a vested member dies from non-occupational causes, the surviving spouse may elect to receive a monthly 50% joint and survivor benefit or a lump sum benefit. The monthly benefit is calculated on the member's average monthly compensation and PERS service at the time of termination or death.

Lump Sum Non-occupational Death Benefit

Upon the death of a member who has less than one year of service, the designated beneficiary receives the member's contribution account, which includes mandatory and voluntary contributions, indebtedness payments, and interest earned. If the member has more than one year of PERS service or is vested, the beneficiary also receives \$1,000 and \$100 for each year of PERS service.

Death After Retirement

When a retired member dies, the designated beneficiary receives the member's contribution account, less any benefits already paid and the member's last benefit check. If the member selected a survivor option at retirement, the eligible spouse receives continuing, lifetime monthly benefits.

Postretirement Pension Adjustments

Postretirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) for urban wage earners and clerical workers for Anchorage increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, but excluding the Alaska COLA, times:

- a. The lesser of 75% of the CPI increase in the preceding calendar year or 9%, if the recipient is at least age 65 or on PERS disability; or
- b. The lesser of 50% of the CPI increase in the preceding calendar year or 6%, if the recipient is at least age 60, or under age 60 if the recipient has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who were first hired before July 1, 1986 (Tier 1) if the CPI increases and the funded ratio is at least 105%.

In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Alaska Cost of Living Allowance (COLA)

Eligible benefit recipients who reside in Alaska receive an Alaska COLA equal to 10% of their base benefits or \$50, whichever is more. The following benefit recipients are eligible:

- a. members who first entered PERS before July 1, 1986 (Tier 1) and their survivors;
- b. members who first entered PERS after June 30, 1986 (Tiers 2 & 3) and their survivors if they are at least age 65; and
- c. all disabled members.

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
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER)	2,001,813,000	49.41738%	7,699,627,357	5,886,751,205	1,812,876,153	-	(724,225,326)			
102	SOUTHWEST REGION SD	5,269,000	0.13007%	20,266,297	15,494,600	4,771,697	253,946	(1,902,846)			
103	ANNETTE ISLAND SD	2,839,000	0.07008%	10,919,722	8,348,675	2,571,047	213,534	(1,025,276)			
104	BERING STRAIT SD	13,614,000	0.33608%	52,363,896	40,034,824	12,329,072	542,539	(4,916,559)			
105	CHATHAM SD	939,000	0.02318%	3,611,701	2,761,327	850,374	-	(342,964)			
106	ALASKA MUNICIPAL LEAGUE	181,000	0.00447%	696,185	532,268	163,917	6,401	(65,366)			
107	CITY OF VALDEZ	16,291,000	0.40216%	62,660,513	47,907,104	14,753,409	610,022	(5,883,330)			
108	JUNEAU BOROUGH SD	23,799,000	0.58751%	91,538,736	69,985,954	21,552,782	1,158,684	(8,594,769)			
109	MATANUSKA-SUSITNA BOROUGH	41,417,000	1.02243%	159,303,325	121,795,380	37,507,945	1,941,090	(14,957,331)			
110	MATANUSKA-SUSITNA BOROUGH SD	52,593,000	1.29833%	202,289,875	154,660,753	47,629,122	2,256,089	(18,993,431)			
111	ANCHORAGE SD	156,329,000	3.85919%	601,292,451	459,718,230	141,574,221	6,224,847	(56,456,640)			
112	COPPER RIVER SD	1,919,000	0.04737%	7,381,101	5,643,222	1,737,879	30,561	(693,027)			
113	UNIVERSITY OF ALASKA	181,935,000	4.49130%	699,781,500	535,018,046	164,763,453	6,151,509	(65,703,988)			
115	CITY OF KENAI	12,872,000	0.31776%	49,509,921	37,852,817	11,657,104	570,663	(4,648,593)			
116	FAIRBANKS NORTH STAR BOROUGH	40,372,000	0.99664%	155,283,913	118,722,338	36,561,575	1,142,324	(14,579,940)			
117	FAIRBANKS NORTH STAR BOROUGH SD	58,069,000	1.43351%	223,352,362	170,764,080	52,588,281	1,851,765	(20,971,033)			
118	DENALI BOROUGH SD	1,952,000	0.04819%	7,508,030	7,400,266	1,767,765	65,217	(704,945)			
120	CITY AND BOROUGH OF SITKA	16,153,000	0.39876%	62,129,720	47,501,286	14,628,434	492,972	(5,833,493)			
121	CHUGACH SD	934,000	0.02306%	3,592,469	2,746,623	845,846	-	(377,873)			
122	KETCHIKAN GATEWAY BOROUGH	9,193,000	0.22694%	35,359,284	27,033,946	8,325,338	407,403	(3,319,959)			
123	CITY OF SOLDOTNA	7,022,000	0.17335%	27,008,908	20,649,665	6,359,244	193,745	(2,535,924)			
124	IDITAROD AREA SD	1,613,000	0.03982%	6,204,125	4,743,365	1,460,760	-	(700,118)			
125	KUSPUK SD	3,231,000	0.07976%	12,427,482	9,501,434	2,926,049	137,459	(1,166,843)			
126	CITY AND BOROUGH OF JUNEAU	62,583,000	1.54494%	240,714,682	184,038,444	56,676,237	2,254,408	(22,601,219)			
128	CITY OF KODIAK	12,998,000	0.32087%	49,994,558	38,223,347	11,771,212	472,231	(4,694,096)			
129	CITY OF FAIRBANKS	13,441,000	0.33181%	51,698,481	39,526,081	12,172,400	404,508	(4,854,081)			
131	CITY OF WASILLA	13,634,000	0.33657%	52,440,822	40,093,638	12,347,184	562,164	(4,923,781)			
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-			
133	SITKA BOROUGH SD	4,271,000	0.10544%	16,427,663	12,559,772	3,867,891	95,861	(1,542,429)			
134	CITY OF PALMER	7,122,000	0.17582%	27,393,541	20,943,736	6,449,805	253,364	(2,572,038)			
135	CITY AND BOROUGH OF WRANGELL	5,701,000	0.14074%	21,927,910	16,764,987	5,162,923	216,807	(2,058,859)			
136	CITY OF BETHEL	11,195,000	0.27636%	43,059,631	32,921,247	10,138,384	551,349	(4,042,961)			
137	VALDEZ CITY SD	3,393,000	0.08376%	13,050,587	9,977,829	3,072,759	52,386	(1,225,348)			
138	HOONAH CITY SD	914,000	0.02256%	3,515,543	2,687,809	827,734	34,040	(330,082)			
139	CITY OF NOME	6,057,000	0.14952%	23,297,203	17,811,880	5,485,323	363,089	(2,187,424)			
140	CITY OF KOTZEBUE	7,831,000	0.19332%	30,120,587	23,028,699	7,091,888	435,227	(2,828,087)			
141	GALENA CITY SD	6,060,000	0.14960%	23,308,742	17,820,702	5,488,040	175,455	(2,188,508)			
143	CITY OF PETERSBURG	8,381,000	0.20690%	32,236,066	24,646,089	7,589,977	418,334	(3,026,714)			
144	BRISTOL BAY BOROUGH	5,418,000	0.13375%	20,839,400	15,932,766	4,906,634	414,979	(1,956,656)			
145	NORTH SLOPE BOROUGH	128,410,000	3.16997%	493,906,848	377,616,552	116,290,296	5,472,703	(46,373,975)			
146	WRANGELL PUBLIC SD	1,374,000	0.03392%	5,284,853	4,040,535	1,244,318	11,726	(496,206)			
148	CITY OF CORDOVA	5,317,000	0.13126%	20,450,921	15,635,754	4,815,166	247,580	(1,920,181)			
149	NOME CITY SD	2,310,000	0.05703%	8,885,015	6,793,040	2,091,976	152,111	(834,233)			
151	CITY OF KING COVE	1,737,000	0.04288%	6,681,070	5,108,013	1,573,057	58,345	(627,300)			
152	ALASKA HOUSING FINANCE CORPORATION	31,721,000	0.78307%	122,009,338	93,282,257	28,727,081	1,231,667	(11,455,719)			
153	LOWER YUKON SD	13,825,000	0.34129%	53,175,471	40,655,314	12,520,157	527,489	(4,992,759)			
154	NORTHWEST ARCTIC BOROUGH SD	12,357,000	0.30505%	47,529,063	36,338,352	11,190,711	410,137	(4,462,606)			
155	SOUTHEAST ISLAND SD	1,497,000	0.03696%	5,757,951	4,402,243	1,355,709	-	(585,170)			
156	PRIBILOF SD	513,000	0.01266%	1,973,166	1,508,584	464,582	-	(190,828)			
157	LOWER KUSKOKWIM SD	31,777,000	0.78446%	122,224,733	93,446,937	28,777,796	1,063,973	(11,475,943)			
158	KODIAK ISLAND BOROUGH SD	11,868,000	0.29298%	45,648,209	34,900,344	10,747,864	611,847	(4,286,008)			
159	YUKON FLATS SD	1,675,000	0.04135%	6,442,598	4,925,689	1,516,909	-	(616,245)			
160	YUKON / KOYUKUK SD	4,556,000	0.11247%	17,523,866	13,397,874	4,125,992	268,621	(1,645,353)			
161	NORTH SLOPE BOROUGH SD	19,918,000	0.49170%	76,611,141	58,573,059	18,038,082	587,269	(7,193,185)			
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-			
163	CORDOVA COMMUNITY MEDICAL CENTER	7,537,000	0.18606%	28,989,766	22,164,130	6,825,636	655,206	(2,721,911)			
164	LAKE AND PENINSULA BOROUGH SD	3,158,000	0.07796%	12,146,701	9,286,762	2,859,939	107,934	(1,140,480)			
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	302	-			
166	TANANA SD	192,000	0.00474%	738,495	564,616	173,878	-	(83,286)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,935,000	0.07245%	11,288,970	8,630,983	2,657,986	148,026	(1,059,946)			
168	HYDABURG CITY SD	844,000	0.02084%	3,246,300	2,481,959	764,341	19,098	(304,802)			

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
101	STATE OF ALASKA (EMPLOYER)	2,685,122,095	1,080,077,660
102	SOUTHWEST REGION SD	7,067,547	2,842,888
103	ANNETTE ISLAND SD	3,808,079	1,531,782
104	BERING STRAIT SD	18,261,072	7,345,430
105	CHATHAM SD	1,259,523	506,637
106	ALASKA MUNICIPAL LEAGUE	242,783	97,659
107	CITY OF VALDEZ	21,851,853	8,789,805
108	JUNEAU BOROUGH SD	31,922,672	12,840,744
109	MATANUSKA-SUSITNA BOROUGH	55,554,491	22,346,531
110	MATANUSKA-SUSITNA BOROUGH SD	70,545,364	28,376,539
111	ANCHORAGE SD	209,691,141	84,347,269
112	COPPER RIVER SD	2,574,041	1,035,396
113	UNIVERSITY OF ALASKA	244,037,624	98,162,980
115	CITY OF KENAI	17,265,794	6,945,084
116	FAIRBANKS NORTH STAR BOROUGH	54,152,785	21,782,702
117	FAIRBANKS NORTH STAR BOROUGH SD	77,890,570	31,331,113
118	DENALI BOROUGH SD	2,618,306	1,053,201
120	CITY AND BOROUGH OF SITKA	21,666,748	8,715,347
121	CHUGACH SD	1,252,816	503,939
122	KETCHIKAN GATEWAY BOROUGH	12,330,986	4,960,081
123	CITY OF SOLDOTNA	9,418,925	3,788,718
124	IDITAROD AREA SD	2,163,590	870,294
125	KUSPUK SD	4,333,886	1,743,285
126	CITY AND BOROUGH OF JUNEAU	83,945,402	33,766,641
128	CITY OF KODIAK	17,434,804	7,013,067
129	CITY OF FAIRBANKS	18,029,020	7,252,088
131	CITY OF WASILLA	18,287,899	7,356,221
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	5,728,885	2,304,417
134	CITY OF PALMER	9,553,060	3,842,673
135	CITY AND BOROUGH OF WRANGELL	7,647,009	3,075,973
136	CITY OF BETHEL	15,016,359	6,040,259
137	VALDEZ CITY SD	4,551,184	1,830,692
138	HOONAH CITY SD	1,225,989	493,148
139	CITY OF NOME	8,124,527	3,268,053
140	CITY OF KOTZEBUE	10,504,074	4,225,214
141	GALENA CITY SD	8,128,551	3,269,671
143	CITY OF PETERSBURG	11,241,813	4,521,966
144	BRISTOL BAY BOROUGH	7,267,408	2,923,280
145	NORTH SLOPE BOROUGH	172,242,127	69,283,581
146	WRANGELL PUBLIC SD	1,843,008	741,341
148	CITY OF CORDOVA	7,131,932	2,868,786
149	NOME CITY SD	3,098,507	1,246,360
151	CITY OF KING COVE	2,329,916	937,198
152	ALASKA HOUSING FINANCE CORPORATION	42,548,808	17,115,057
153	LOWER YUKON SD	18,544,096	7,459,275
154	NORTHWEST ARCTIC BOROUGH SD	16,575,002	6,667,216
155	SOUTHEAST ISLAND SD	2,007,994	807,706
156	PRIBILOF SD	688,110	276,789
157	LOWER KUSKOKWIM SD	42,623,924	17,145,272
158	KODIAK ISLAND BOROUGH SD	15,919,084	6,403,376
159	YUKON FLATS SD	2,246,753	903,746
160	YUKON / KOYUKUK SD	6,111,168	2,458,189
161	NORTH SLOPE BOROUGH SD	26,716,912	10,746,751
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	10,109,718	4,066,586
164	LAKE AND PENINSULA BOROUGH SD	4,235,968	1,703,898
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	257,538	103,594
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,936,848	1,583,578
168	HYDABURG CITY SD	1,132,095	455,380

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
169	CITY OF TANANA	-	0.00017%	26,512	20,269	6,242	-	(2,636)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,635,000	0.06505%	10,135,072	7,748,770	2,386,301	133,549	(951,604)			
171	CITY OF BARROW	2,407,000	0.05942%	9,258,109	7,078,289	2,179,820	15,263	(869,264)			
172	CITY OF SAINT PAUL	2,700,000	0.06665%	10,385,083	7,939,917	2,445,166	136,483	(975,078)			
173	MUNICIPALITY OF ANCHORAGE	349,873,000	8.63707%	1,345,725,961	1,028,874,977	316,850,984	12,449,482	(126,353,101)			
174	KODIAK ISLAND BOROUGH	4,690,000	0.11578%	18,039,274	13,791,929	4,247,344	229,901	(1,693,746)			
175	NOME JOINT UTILITY SYSTEM	1,597,000	0.03942%	6,142,584	4,696,314	1,446,271	46,499	(576,740)			
176	CITY OF SAND POINT	1,907,000	0.04708%	7,334,946	5,607,934	1,727,012	37,708	(688,694)			
177	KETCHIKAN GATEWAY BOROUGH SD	11,850,000	0.29253%	45,578,975	34,847,412	10,731,563	705,720	(4,279,508)			
178	CITY OF DILLINGHAM	4,781,000	0.11803%	18,389,289	14,059,534	4,329,756	196,017	(1,726,610)			
179	CITY OF UNALASKA	19,694,000	0.48617%	75,749,564	57,914,340	17,835,224	802,133	(7,112,289)			
180	KENAI PENINSULA BOROUGH	31,742,000	0.78359%	122,090,111	93,344,012	28,746,099	1,221,089	(11,463,303)			
181	CITY OF KETCHIKAN	17,308,000	0.42727%	66,572,227	50,897,806	15,674,421	1,098,904	(6,250,609)			
182	CITY OF SEWARD	7,352,000	0.18149%	28,278,196	21,620,099	6,658,097	236,564	(2,655,101)			
183	CITY OF FORT YUKON	1,051,000	0.02595%	4,042,490	3,090,686	951,804	41,286	(379,558)			
184	BRISTOL BAY BOROUGH SD	575,000	0.01419%	2,211,638	1,690,908	520,730	-	(220,815)			
185	CORDOVA CITY SD	1,759,000	0.04342%	6,765,689	5,172,709	1,592,981	101,874	(635,245)			
186	CITY OF CRAIG	2,601,000	0.06421%	10,004,296	7,648,786	2,355,510	82,291	(939,325)			
187	PETERSBURG MEDICAL CENTER	13,310,000	0.32857%	51,194,612	39,140,848	12,053,764	952,566	(4,806,772)			
189	HAINES BOROUGH	4,252,000	0.10497%	16,354,582	12,503,898	3,850,684	147,995	(1,535,567)			
190	KENAI PENINSULA BOROUGH SD	29,577,000	0.73015%	113,762,813	86,977,375	26,785,438	1,469,664	(10,681,435)			
191	CITY OF NORTH POLE	4,821,000	0.11901%	18,543,142	14,177,162	4,365,980	176,696	(1,741,055)			
192	CITY OF GALENA	1,603,000	0.03957%	6,165,662	4,713,958	1,451,704	78,296	(578,907)			
193	CITY OF NENANA	219,000	0.00541%	842,346	644,015	198,330	-	(163,613)			
195	YUPIIT SD	3,301,000	0.08149%	12,696,725	9,707,283	2,989,442	205,553	(1,192,123)			
196	NENANA CITY SD	3,170,000	0.07826%	12,192,857	9,322,050	2,870,806	207,861	(1,144,813)			
198	CITY OF SAXMAN	188,000	0.00464%	723,109	552,853	170,256	17,382	(67,894)			
199	CITY OF HOONAH	1,536,000	0.03792%	5,907,958	4,516,930	1,391,028	45,203	(554,711)			
200	CITY OF PELICAN	229,000	0.00565%	880,809	673,423	207,386	21,407	(82,701)			
202	CITY OF WHITTIER	2,183,000	0.05389%	8,396,532	6,419,570	1,976,962	31,224	(788,368)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,137,000	0.05275%	8,219,601	6,284,297	1,935,304	-	(925,980)			
204	CRAIG CITY SD	1,543,000	0.03809%	5,934,883	4,537,515	1,397,367	40,037	(557,239)			
205	DILLINGHAM CITY SD	2,180,000	0.05382%	8,384,993	6,410,747	1,974,245	228,846	(787,285)			
206	CITY OF THORNE BAY	567,000	0.01400%	2,180,867	1,667,382	513,485	-	(226,521)			
208	CITY OF AKUTAN	1,516,000	0.03742%	5,831,032	4,458,116	1,372,916	54,374	(547,488)			
209	UNALASKA CITY SD	1,547,000	0.03819%	5,950,268	4,549,278	1,400,990	54,552	(558,683)			
211	KASHUNAMIUT SD	2,918,000	0.07203%	11,223,582	8,580,991	2,642,591	207,236	(1,053,806)			
215	CITY OF HOMER	11,369,000	0.28066%	43,728,891	33,432,930	10,295,961	725,637	(4,105,800)			
218	SPECIAL EDUCATION SERVICE AGENCY	313,000	0.00773%	1,203,900	920,442	283,458	-	(117,878)			
219	BARTLETT REGIONAL HOSPITAL	62,887,000	1.55245%	241,883,965	184,932,420	56,951,545	3,456,930	(22,711,005)			
220	NORTHWEST ARCTIC BOROUGH	4,096,000	0.10112%	15,754,555	12,045,148	3,709,408	293,387	(1,479,229)			
221	SAINT MARY'S SD	1,912,000	0.04720%	7,354,177	5,622,637	1,731,540	22,751	(690,499)			
222	CITY OF SELAWIK	-	0.00028%	44,044	33,674	10,370	-	(4,379)			
223	BRISTOL BAY RHA	2,179,000	0.05379%	8,381,146	6,407,807	1,973,340	99,549	(786,924)			
224	COPPER RIVER BASIN RHA	1,025,000	0.02530%	3,942,485	3,014,228	928,258	71,081	(370,168)			
225	SKAGWAY CITY SD	453,000	0.01118%	1,742,386	1,332,142	410,245	9,181	(163,596)			
227	CITY OF KLAWOCK	1,207,000	0.02980%	4,642,517	3,549,437	1,093,080	27,294	(435,896)			
228	PETERSBURG CITY SD	1,692,000	0.04177%	6,507,985	4,975,681	1,532,304	49,278	(611,049)			
230	ALEUTIANS EAST BOROUGH	1,530,000	0.03777%	5,884,880	4,499,286	1,385,594	69,645	(552,544)			
231	CITY OF KIVALINA	-	0.00097%	151,646	115,941	35,705	-	(15,076)			
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-			
235	CITY OF HUSLIA	290,000	0.00716%	1,115,435	852,806	262,629	11,914	(104,731)			
237	CITY OF KALTAG	66,000	0.00163%	253,858	194,087	59,771	-	(32,703)			
240	HAINES BOROUGH SD	1,514,000	0.03738%	5,823,339	4,452,235	1,371,104	60,341	(546,766)			
241	CITY OF NOORVIK	-	0.00702%	1,093,411	835,968	257,444	-	(108,699)			
242	CITY OF ELIM	-	0.00047%	72,737	55,611	17,126	-	(7,137)			
243	CITY OF ATKA	58,000	0.00143%	223,087	170,561	52,526	-	(27,427)			
244	ALEUTIANS EAST BOROUGH SD	1,653,000	0.04081%	6,357,979	4,860,993	1,496,985	75,545	(596,964)			
246	DELTA/GREELY SD	2,759,000	0.06811%	10,612,016	8,113,418	2,498,598	96,852	(996,385)			
247	LAKE AND PENINSULA BOROUGH	630,000	0.01555%	2,423,186	1,852,647	570,539	-	(238,649)			
248	CITY AND BOROUGH OF YAKUTAT	1,439,000	0.03552%	5,534,865	4,231,681	1,303,183	11,985	(519,680)			
249	CITY OF UNALAKLEET	-	0.00616%	960,304	734,201	226,103	-	(95,467)			

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Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
169	CITY OF TANANA	9,245	3,719
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,534,444	1,421,714
171	CITY OF BARROW	3,228,618	1,298,696
172	CITY OF SAINT PAUL	3,621,632	1,456,784
173	MUNICIPALITY OF ANCHORAGE	469,300,441	188,773,882
174	KODIAK ISLAND BOROUGH	6,290,909	2,530,488
175	NOME JOINT UTILITY SYSTEM	2,142,128	861,661
176	CITY OF SAND POINT	2,557,945	1,028,921
177	KETCHIKAN GATEWAY BOROUGH SD	15,894,940	6,393,664
178	CITY OF DILLINGHAM	6,412,971	2,579,587
179	CITY OF UNALASKA	26,416,451	10,625,892
180	KENAI PENINSULA BOROUGH	42,576,977	17,126,387
181	CITY OF KETCHIKAN	23,216,001	9,338,527
182	CITY OF SEWARD	9,861,569	3,966,770
183	CITY OF FORT YUKON	1,409,754	567,067
184	BRISTOL BAY BOROUGH SD	771,273	310,241
185	CORDOVA CITY SD	2,359,426	949,068
186	CITY OF CRAIG	3,488,839	1,403,369
187	PETERSBURG MEDICAL CENTER	17,853,304	7,181,407
189	HAINES BOROUGH	5,703,399	2,294,165
190	KENAI PENINSULA BOROUGH SD	39,672,965	15,958,262
191	CITY OF NORTH POLE	6,466,625	2,601,169
192	CITY OF GALENA	2,150,176	864,898
193	CITY OF NENANA	293,755	118,161
195	YUPIIT SD	4,427,780	1,781,054
196	NENANA CITY SD	4,252,064	1,710,373
198	CITY OF SAXMAN	252,173	101,435
199	CITY OF HOONAH	2,060,306	828,748
200	CITY OF PELICAN	307,168	123,557
202	CITY OF WHITTIER	2,928,156	1,177,837
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,866,455	1,153,018
204	CRAIG CITY SD	2,069,696	832,525
205	DILLINGHAM CITY SD	2,924,132	1,176,218
206	CITY OF THORNE BAY	760,543	305,925
208	CITY OF AKUTAN	2,033,479	817,957
209	UNALASKA CITY SD	2,075,061	834,683
211	KASHUNAMIUT SD	3,914,045	1,574,406
215	CITY OF HOMER	15,249,753	6,134,141
218	SPECIAL EDUCATION SERVICE AGENCY	419,841	168,879
219	BARTLETT REGIONAL HOSPITAL	84,353,170	33,930,664
220	NORTHWEST ARCTIC BOROUGH	5,494,150	2,209,996
221	SAINT MARY'S SD	2,564,652	1,031,619
222	CITY OF SELAWIK	15,360	6,178
223	BRISTOL BAY RHA	2,922,791	1,175,679
224	COPPER RIVER BASIN RHA	1,374,879	553,038
225	SKAGWAY CITY SD	607,629	244,416
227	CITY OF KLAWOCK	1,619,004	651,237
228	PETERSBURG CITY SD	2,269,556	912,918
230	ALEUTIANS EAST BOROUGH	2,052,258	825,511
231	CITY OF KIVALINA	52,884	21,272
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	388,990	156,469
237	CITY OF KALTAG	88,529	35,610
240	HAINES BOROUGH SD	2,030,797	816,878
241	CITY OF NOORVIK	381,310	153,380
242	CITY OF ELIM	25,366	10,203
243	CITY OF ATKA	77,798	31,294
244	ALEUTIANS EAST BOROUGH SD	2,217,243	891,876
246	DELTA/GREELY SD	3,700,771	1,488,618
247	LAKE AND PENINSULA BOROUGH	845,047	339,916
248	CITY AND BOROUGH OF YAKUTAT	1,930,196	776,412
249	CITY OF UNALAKLEET	334,891	134,708

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Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
251	KLAWOCK CITY SD	1,218,000	0.03007%	4,684,826	3,581,785	1,103,042	109,660	(439,868)			
254	CITY OF MEKORYUK	-	0.00106%	165,342	126,412	38,930	-	(16,555)			
255	ALASKA GATEWAY SD	3,799,000	0.09378%	14,612,196	11,171,757	3,440,439	195,899	(1,371,970)			
256	CITY OF SAINT GEORGE	-	0.00733%	1,142,405	873,426	268,979	-	(113,570)			
257	PELICAN CITY SD	79,000	0.00195%	303,860	232,316	71,544	-	(38,489)			
258	DENALI BOROUGH	910,000	0.02246%	3,500,158	2,676,046	824,112	48,314	(328,637)			
259	CITY OF ALLAKAKET	-	0.00069%	107,770	82,396	25,375	-	(10,714)			
260	CITY OF KACHEMAK	28,000	0.00069%	107,697	82,340	25,357	1,476	(10,112)			
262	COOK INLET HOUSING AUTHORITY	18,474,000	0.45605%	71,057,045	54,326,674	16,730,371	1,100,682	(6,671,699)			
263	INTERIOR RHA	1,968,000	0.04858%	7,569,572	5,787,317	1,782,255	76,933	(710,723)			
264	YAKUTAT SD	470,000	0.01160%	1,807,774	1,382,134	425,640	17,491	(169,736)			
265	KAKE CITY SD	1,020,000	0.02518%	3,923,254	2,999,524	923,729	12,054	(368,363)			
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-			
267	ALEUTIAN HOUSING AUTHORITY	1,316,000	0.03249%	5,061,766	3,869,974	1,191,792	-	(478,946)			
270	BERING STRAITS RHA	2,544,000	0.06280%	9,785,056	7,481,166	2,303,890	95,189	(918,740)			
271	CITY OF EGEGIK	191,000	0.00472%	734,648	561,676	172,973	38,099	(68,978)			
275	ILISAGVIK COLLEGE	9,299,000	0.22956%	35,766,995	27,345,661	8,421,334	456,355	(3,358,240)			
276	NORTH PACIFIC RIM HA	2,213,000	0.05463%	8,511,922	6,507,791	2,004,131	89,182	(799,203)			
278	SAXMAN SEAPORT	157,000	0.00388%	603,873	461,691	142,182	8,120	(56,699)			
279	TLINGIT-HAIDA RHA	4,817,000	0.11891%	18,527,757	14,165,399	4,362,358	4,986	(1,739,611)			
280	CITY OF TOKSOOK BAY	26,000	0.00064%	100,005	76,458	23,546	1,084	(9,390)			
281	BARANOF ISLAND HA	1,158,000	0.02859%	4,454,047	3,405,342	1,048,705	75,160	(418,200)			
282	CITY OF DELTA JUNCTION	297,000	0.00733%	1,142,359	873,391	268,968	-	(132,421)			
283	CITY OF ANDERSON	-	0.00042%	65,475	50,059	15,416	-	(6,509)			
284	INTER-ISLAND FERRY AUTHORITY	1,817,000	0.04486%	6,988,776	5,343,270	1,645,506	45,771	(656,191)			
285	CITY OF HOOPER BAY	-	0.00176%	273,870	209,387	64,483	-	(27,226)			
286	CITY OF SELDOVIA	162,000	0.00400%	623,105	476,395	146,710	6,131	(58,505)			
287	CITY OF KOYUK	-	0.00062%	95,880	73,305	22,575	-	(9,532)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,413,000	0.03488%	5,434,860	4,155,223	1,279,637	24,865	(510,291)			
290	CITY OF UPPER KALSKAG	26,000	0.00064%	100,005	76,458	23,546	-	(9,894)			
291	CITY OF SHAKTOOLIK	-	0.00102%	159,011	121,572	37,439	183	(14,930)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,570,000	0.03876%	6,038,733	4,616,914	1,421,819	88,587	(566,990)			
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-			
296	MUNICIPALITY OF SKAGWAY	6,955,000	0.17169%	26,751,204	20,452,637	6,298,567	461,492	(2,511,728)			
297	CITY OF NULATO	-	0.00421%	656,160	501,668	154,493	3,103	(61,608)			
298	CITY OF ANIAK	334,000	0.00825%	1,284,673	982,197	302,476	19,290	(120,621)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,710,000	0.04221%	6,577,219	5,028,614	1,548,605	-	(878,635)			
Subtotal		3,805,231,000	93.96931%	14,641,177,242	11,193,914,169	3,447,263,073	72,064,136	(1,376,848,356)			
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	244,293,000	6.03069%	939,630,758	718,394,831	221,235,927	-	(158,131,313)			
Total		4,049,524,000	100.00000%	15,580,808,000	11,912,309,000	3,668,499,000	72,064,136	(1,534,979,669)	76.46%	930,061,000	394.44%

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

*Same as FY20 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96782% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
251	KLAWOCK CITY SD	1,633,758	657,172
254	CITY OF MEKORYUK	57,660	23,194
255	ALASKA GATEWAY SD	5,095,770	2,049,749
256	CITY OF SAINT GEORGE	398,395	160,253
257	PELICAN CITY SD	105,966	42,624
258	DENALI BOROUGH	1,220,624	490,990
259	CITY OF ALLAKAKET	37,583	15,118
260	CITY OF KACHEMAK	37,558	15,107
262	COOK INLET HOUSING AUTHORITY	24,780,010	9,967,642
263	INTERIOR RHA	2,639,767	1,061,834
264	YAKUTAT SD	630,432	253,588
265	KAKE CITY SD	1,368,172	550,341
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,765,210	710,047
270	BERING STRAITS RHA	3,412,382	1,372,615
271	CITY OF EGEGIK	256,197	103,054
275	ILISAGVIK COLLEGE	12,473,168	5,017,273
276	NORTH PACIFIC RIM HA	2,968,397	1,194,024
278	SAXMAN SEAPORT	210,591	84,709
279	TLINGIT-HAIDA RHA	6,461,259	2,599,011
280	CITY OF TOKSOOK BAY	34,875	14,028
281	BARANOF ISLAND HA	1,553,278	624,799
282	CITY OF DELTA JUNCTION	398,380	160,246
283	CITY OF ANDERSON	22,833	9,185
284	INTER-ISLAND FERRY AUTHORITY	2,437,224	980,362
285	CITY OF HOOPER BAY	95,508	38,418
286	CITY OF SELDOVIA	217,298	87,407
287	CITY OF KOYUK	33,437	13,450
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,895,321	762,384
290	CITY OF UPPER KALSKAG	34,875	14,028
291	CITY OF SHAKTOOLIK	55,453	22,306
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,105,912	847,093
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	9,329,055	3,752,568
297	CITY OF NULATO	228,825	92,044
298	CITY OF ANIAK	448,009	180,210
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,293,700	922,630
Subtotal		5,105,876,777	2,053,814,778
Nonemployer:			
999	STATE OF ALASKA (NON-EMPLOYER)	327,681,223	131,808,222
Total		5,433,558,000	2,185,623,000

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

*Same as FY20 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96782% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER)	2,240,025,000	49.77798%	7,921,164,711	5,384,055,485	2,537,109,226	72,536,764	-			
102	SOUTHWEST REGION SD	5,175,000	0.11500%	18,299,808	12,438,472	5,861,336	167,577	-			
103	ANNETTE ISLAND SD	3,180,000	0.07067%	11,245,099	7,643,351	3,601,749	102,975	-			
104	BERING STRAIT SD	13,155,000	0.29233%	46,518,642	31,618,955	14,899,687	425,987	-			
105	CHATHAM SD	1,000,000	0.02222%	3,536,195	2,403,569	1,132,625	32,382	-			
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-			
107	CITY OF VALDEZ	16,966,000	0.37702%	59,995,081	40,778,958	19,216,123	549,395	-			
108	JUNEAU BOROUGH SD	21,867,000	0.48593%	77,325,971	52,558,851	24,767,120	708,100	-			
109	MATANUSKA-SUSITNA BOROUGH	41,983,000	0.93295%	148,460,065	100,909,053	47,551,012	1,359,499	-			
110	MATANUSKA-SUSITNA BOROUGH SD	51,641,000	1.14757%	182,612,635	124,122,726	58,489,909	1,672,245	-			
111	ANCHORAGE SD	149,551,000	3.32333%	528,841,465	359,456,203	169,385,262	4,842,779	-			
112	COPPER RIVER SD	2,120,000	0.04711%	7,496,733	5,095,567	2,401,166	68,650	-			
113	UNIVERSITY OF ALASKA	181,717,000	4.03813%	642,586,707	436,769,416	205,817,291	5,884,382	-			
115	CITY OF KENAI	12,725,000	0.28278%	44,998,079	30,585,420	14,412,658	412,063	-			
116	FAIRBANKS NORTH STAR BOROUGH	41,704,000	0.92675%	147,473,467	100,238,457	47,235,010	1,350,464	-			
117	FAIRBANKS NORTH STAR BOROUGH SD	54,507,000	1.21126%	192,747,369	131,011,356	61,736,013	1,765,052	-			
118	DENALI BOROUGH SD	2,298,000	0.05107%	8,126,176	5,523,402	2,602,773	74,414	-			
120	CITY AND BOROUGH OF SITKA	16,257,000	0.36126%	57,487,919	39,074,827	18,413,091	526,436	-			
121	CHUGACH SD	1,075,000	0.02389%	3,801,409	2,583,837	1,217,572	34,811	-			
122	KETCHIKAN GATEWAY BOROUGH	9,026,000	0.20058%	31,917,694	21,694,617	10,223,077	292,281	-			
123	CITY OF SOLDOTNA	7,193,000	0.15984%	25,435,849	17,288,875	8,146,975	232,925	-			
124	IDITAROD AREA SD	1,560,000	0.03467%	5,516,464	3,749,568	1,766,896	50,516	-			
125	KUSPUK SD	3,520,000	0.07822%	12,447,406	8,460,564	3,986,841	113,985	-			
126	CITY AND BOROUGH OF JUNEAU	60,752,000	1.35003%	214,830,905	146,021,647	68,809,259	1,967,279	-			
128	CITY OF KODIAK	13,359,000	0.29686%	47,240,026	32,109,283	15,130,743	432,593	-			
129	CITY OF FAIRBANKS	13,749,000	0.30553%	48,619,142	33,046,675	15,572,467	445,222	-			
131	CITY OF WASILLA	14,493,000	0.32206%	51,250,071	34,834,931	16,415,140	469,314	-			
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%	-	-	-	-	-			
133	SITKA BOROUGH SD	4,109,000	0.09131%	14,530,224	9,876,267	4,653,958	133,058	-			
134	CITY OF PALMER	7,007,000	0.15571%	24,778,117	16,841,811	7,936,306	226,902	-			
135	CITY AND BOROUGH OF WRANGELL	5,572,000	0.12382%	19,703,677	13,392,689	6,310,989	180,433	-			
136	CITY OF BETHEL	11,723,000	0.26051%	41,454,811	28,177,044	13,277,768	379,616	-			
137	VALDEZ CITY SD	3,559,000	0.07909%	12,585,317	8,554,303	4,031,014	115,248	-			
138	HOONAH CITY SD	770,000	0.01711%	2,722,870	1,850,748	872,122	24,934	-			
139	CITY OF NOME	5,757,000	0.12793%	20,357,873	13,837,349	6,520,524	186,424	-			
140	CITY OF KOTZEBUE	7,367,000	0.16371%	26,051,147	17,707,096	8,344,051	238,559	-			
141	GALENA CITY SD	6,849,000	0.15220%	24,219,398	16,462,047	7,757,351	221,785	-			
143	CITY OF PETERSBURG	8,153,000	0.18118%	28,830,596	19,596,301	9,234,295	264,011	-			
144	BRISTOL BAY BOROUGH	5,071,000	0.11269%	17,932,044	12,188,500	5,743,543	164,210	-			
145	NORTH SLOPE BOROUGH	119,958,000	2.66571%	424,194,853	288,327,375	135,867,479	3,884,495	-			
146	WRANGELL PUBLIC SD	790,000	0.01756%	2,793,594	1,898,820	894,774	25,582	-			
148	CITY OF CORDOVA	5,073,000	0.11273%	17,939,116	12,193,307	5,745,809	164,275	-			
149	NOME CITY SD	2,120,000	0.04711%	7,496,733	5,095,567	2,401,166	68,650	-			
151	CITY OF KING COVE	1,865,000	0.04144%	6,595,003	4,482,657	2,112,346	60,393	-			
152	ALASKA HOUSING FINANCE CORPORATION	31,154,000	0.69231%	110,166,612	74,880,800	35,285,812	1,008,833	-			
153	LOWER YUKON SD	14,762,000	0.32804%	52,201,307	35,481,491	16,719,816	478,025	-			
154	NORTHWEST ARCTIC BOROUGH SD	11,248,000	0.24995%	39,775,119	27,035,348	12,739,771	364,234	-			
155	SOUTHEAST ISLAND SD	1,077,000	0.02393%	3,808,482	2,588,644	1,219,838	34,876	-			
156	PRIBILOF SD	427,000	0.00949%	1,509,955	1,026,324	483,631	13,827	-			
157	LOWER KUSKOKWIM SD	30,127,000	0.66948%	106,534,940	72,412,335	34,122,606	975,576	-			
158	KODIAK ISLAND BOROUGH SD	11,176,000	0.24835%	39,520,513	26,862,291	12,658,222	361,903	-			
159	YUKON FLATS SD	1,574,000	0.03498%	5,565,971	3,783,218	1,782,752	50,969	-			
160	YUKON / KOYUKUK SD	4,360,000	0.09689%	15,417,809	10,479,562	4,938,247	141,186	-			
161	NORTH SLOPE BOROUGH SD	19,357,000	0.43015%	68,450,122	46,525,892	21,924,230	626,821	-			
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-			
163	CORDOVA COMMUNITY MEDICAL CENTER	7,194,000	0.15987%	25,439,385	17,291,278	8,148,107	232,957	-			
164	LAKE AND PENINSULA BOROUGH SD	2,936,000	0.06524%	10,382,268	7,056,880	3,325,388	95,074	-			
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-			
166	TANANA SD	148,000	0.00329%	523,357	355,728	167,629	4,793	-			
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,625,000	0.08055%	12,818,706	8,712,939	4,105,767	117,385	-			
168	HYDABURG CITY SD	1,087,000	0.02416%	3,843,844	2,612,680	1,231,164	35,199	-			

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2022

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
101	STATE OF ALASKA (EMPLOYER)	3,415,494,363	1,796,449,293
102	SOUTHWEST REGION SD	7,890,619	4,150,233
103	ANNETTE ISLAND SD	4,848,728	2,550,288
104	BERING STRAIT SD	20,058,182	10,550,012
105	CHATHAM SD	1,524,757	801,977
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	25,869,032	13,606,348
108	JUNEAU BOROUGH SD	33,341,867	17,536,839
109	MATANUSKA-SUSITNA BOROUGH	64,013,884	33,669,415
110	MATANUSKA-SUSITNA BOROUGH SD	78,739,989	41,414,912
111	ANCHORAGE SD	228,028,972	119,936,513
112	COPPER RIVER SD	3,232,485	1,700,192
113	UNIVERSITY OF ALASKA	277,074,314	145,732,916
115	CITY OF KENAI	19,402,536	10,205,162
116	FAIRBANKS NORTH STAR BOROUGH	63,588,476	33,445,663
117	FAIRBANKS NORTH STAR BOROUGH SD	83,109,944	43,713,379
118	DENALI BOROUGH SD	3,503,892	1,842,944
120	CITY AND BOROUGH OF SITKA	24,787,979	13,037,746
121	CHUGACH SD	1,639,114	862,126
122	KETCHIKAN GATEWAY BOROUGH	13,762,459	7,238,647
123	CITY OF SOLDOTNA	10,967,579	5,768,623
124	IDITAROD AREA SD	2,378,621	1,251,085
125	KUSPUK SD	5,367,146	2,822,960
126	CITY AND BOROUGH OF JUNEAU	92,632,053	48,721,727
128	CITY OF KODIAK	20,369,232	10,713,615
129	CITY OF FAIRBANKS	20,963,887	11,026,386
131	CITY OF WASILLA	22,098,307	11,623,058
132	CITY OF SKAGWAY (See employer 296)	-	-
133	SITKA BOROUGH SD	6,265,228	3,295,325
134	CITY OF PALMER	10,683,974	5,619,455
135	CITY AND BOROUGH OF WRANGELL	8,495,947	4,468,618
136	CITY OF BETHEL	17,874,729	9,401,580
137	VALDEZ CITY SD	5,426,611	2,854,237
138	HOONAH CITY SD	1,174,063	617,523
139	CITY OF NOME	8,778,027	4,616,984
140	CITY OF KOTZEBUE	11,232,887	5,908,167
141	GALENA CITY SD	10,443,062	5,492,743
143	CITY OF PETERSBURG	12,431,346	6,538,521
144	BRISTOL BAY BOROUGH	7,732,044	4,066,827
145	NORTH SLOPE BOROUGH	182,906,830	96,203,598
146	WRANGELL PUBLIC SD	1,204,558	633,562
148	CITY OF CORDOVA	7,735,094	4,068,431
149	NOME CITY SD	3,232,485	1,700,192
151	CITY OF KING COVE	2,843,672	1,495,688
152	ALASKA HOUSING FINANCE CORPORATION	47,502,287	24,984,802
153	LOWER YUKON SD	22,508,467	11,838,790
154	NORTHWEST ARCTIC BOROUGH SD	17,150,470	9,020,641
155	SOUTHEAST ISLAND SD	1,642,164	863,730
156	PRIBILOF SD	651,071	342,444
157	LOWER KUSKOKWIM SD	45,936,362	24,161,171
158	KODIAK ISLAND BOROUGH SD	17,040,687	8,962,899
159	YUKON FLATS SD	2,399,968	1,262,312
160	YUKON / KOYUKUK SD	6,647,942	3,496,621
161	NORTH SLOPE BOROUGH SD	29,514,726	15,523,875
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	10,969,104	5,769,425
164	LAKE AND PENINSULA BOROUGH SD	4,476,687	2,354,605
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	225,664	118,693
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,527,245	2,907,168
168	HYDABURG CITY SD	1,657,411	871,749

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
169	CITY OF TANANA	-	0.00017%	27,077	18,404	8,673	248	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,630,000	0.05844%	9,300,192	6,321,387	2,978,805	85,165	-	-	-	-
171	CITY OF BARROW	2,281,000	0.05069%	8,066,060	5,482,542	2,583,519	73,864	-	-	-	-
172	CITY OF SAINT PAUL	3,402,000	0.07560%	12,030,135	8,176,943	3,853,192	110,164	-	-	-	-
173	MUNICIPALITY OF ANCHORAGE	339,057,000	7.53455%	1,198,971,593	814,947,021	384,024,572	10,979,385	-	-	-	-
174	KODIAK ISLAND BOROUGH	4,032,000	0.08960%	14,257,937	9,691,192	4,566,746	130,565	-	-	-	-
175	NOME JOINT UTILITY SYSTEM	1,293,000	0.02873%	4,572,300	3,107,815	1,464,485	41,870	-	-	-	-
176	CITY OF SAND POINT	1,812,000	0.04027%	6,407,585	4,355,268	2,052,317	58,676	-	-	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	12,204,000	0.27120%	43,155,721	29,333,161	13,822,560	395,191	-	-	-	-
178	CITY OF DILLINGHAM	4,081,000	0.09069%	14,431,211	9,808,967	4,622,244	132,151	-	-	-	-
179	CITY OF UNALASKA	19,442,000	0.43204%	68,750,699	46,730,196	22,020,503	629,573	-	-	-	-
180	KENAI PENINSULA BOROUGH	33,072,000	0.73493%	116,949,034	79,490,846	37,458,187	1,070,942	-	-	-	-
181	CITY OF KETCHIKAN	16,512,000	0.36693%	58,389,648	39,687,737	18,701,911	534,694	-	-	-	-
182	CITY OF SEWARD	8,113,000	0.18029%	28,689,148	19,500,158	9,188,990	262,716	-	-	-	-
183	CITY OF FORT YUKON	882,000	0.01960%	3,118,924	2,119,948	998,976	28,561	-	-	-	-
184	BRISTOL BAY BOROUGH SD	843,000	0.01873%	2,981,012	2,026,209	954,803	27,298	-	-	-	-
185	CORDOVA CITY SD	1,596,000	0.03547%	5,643,767	3,836,097	1,807,670	51,682	-	-	-	-
186	CITY OF CRAIG	2,929,000	0.06509%	10,357,515	7,040,055	3,317,460	94,847	-	-	-	-
187	PETERSBURG MEDICAL CENTER	14,587,000	0.32415%	51,582,473	35,060,866	16,521,607	472,358	-	-	-	-
189	HAINES BOROUGH	3,669,000	0.08153%	12,974,299	8,818,696	4,155,603	118,810	-	-	-	-
190	KENAI PENINSULA BOROUGH SD	28,404,000	0.63120%	100,442,077	68,270,984	32,171,092	919,782	-	-	-	-
191	CITY OF NORTH POLE	4,804,000	0.10675%	16,987,880	11,546,747	5,441,132	155,564	-	-	-	-
192	CITY OF GALENA	1,493,000	0.03318%	5,279,539	3,588,529	1,691,010	48,347	-	-	-	-
193	CITY OF NENANA	343,000	0.00762%	1,212,915	824,424	388,491	11,107	-	-	-	-
195	YUPIIT SD	3,274,000	0.07276%	11,577,502	7,869,286	3,708,216	106,019	-	-	-	-
196	NENANA CITY SD	2,893,000	0.06429%	10,230,211	6,953,526	3,276,685	93,681	-	-	-	-
198	CITY OF SAXMAN	199,000	0.00442%	703,703	478,310	225,392	6,444	-	-	-	-
199	CITY OF HOONAH	1,437,000	0.03193%	5,081,512	3,453,929	1,627,583	46,533	-	-	-	-
200	CITY OF PELICAN	199,000	0.00442%	703,703	478,310	225,392	6,444	-	-	-	-
202	CITY OF WHITTIER	2,429,000	0.05398%	8,589,417	5,838,270	2,751,147	78,656	-	-	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,155,000	0.04789%	7,620,500	5,179,692	2,440,808	69,783	-	-	-	-
204	CRAIG CITY SD	1,608,000	0.03573%	5,686,201	3,864,940	1,821,262	52,070	-	-	-	-
205	DILLINGHAM CITY SD	2,249,000	0.04998%	7,952,902	5,405,628	2,547,275	72,827	-	-	-	-
206	CITY OF THORNE BAY	634,000	0.01409%	2,241,947	1,523,863	718,085	20,530	-	-	-	-
208	CITY OF AKUTAN	1,406,000	0.03124%	4,971,890	3,379,419	1,592,471	45,529	-	-	-	-
209	UNALASKA CITY SD	1,887,000	0.04193%	6,672,800	4,535,535	2,137,264	61,105	-	-	-	-
211	KASHUNAMIUT SD	3,264,000	0.07253%	11,542,140	7,845,250	3,696,889	105,695	-	-	-	-
215	CITY OF HOMER	10,888,000	0.24195%	38,502,089	26,170,063	12,332,025	352,577	-	-	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	378,000	0.00840%	1,336,682	908,549	428,132	12,240	-	-	-	-
219	BARTLETT REGIONAL HOSPITAL	64,163,000	1.42583%	226,892,866	154,220,222	72,672,644	2,077,734	-	-	-	-
220	NORTHWEST ARCTIC BOROUGH	4,104,000	0.09120%	14,512,543	9,864,249	4,648,295	132,896	-	-	-	-
221	SAINT MARY'S SD	1,770,000	0.03933%	6,259,065	4,254,318	2,004,747	57,316	-	-	-	-
222	CITY OF SELAWIK	-	0.00028%	44,983	30,575	14,408	412	-	-	-	-
223	BRISTOL BAY RHA	2,217,000	0.04927%	7,839,744	5,328,713	2,511,031	71,791	-	-	-	-
224	COPPER RIVER BASIN RHA	1,021,000	0.02269%	3,610,455	2,454,044	1,156,411	33,062	-	-	-	-
225	SKAGWAY CITY SD	529,000	0.01176%	1,870,647	1,271,488	599,159	17,130	-	-	-	-
227	CITY OF KLAWOCK	1,236,000	0.02747%	4,370,737	2,970,812	1,399,925	40,024	-	-	-	-
228	PETERSBURG CITY SD	1,761,000	0.03913%	6,227,239	4,232,686	1,994,553	57,025	-	-	-	-
230	ALEUTIANS EAST BOROUGH	1,512,000	0.03360%	5,346,727	3,634,197	1,712,530	48,962	-	-	-	-
231	CITY OF KIVALINA	-	0.00097%	154,879	105,272	49,607	1,418	-	-	-	-
232	BERING STRAITS CRSA (Terminated)	-	0.00000%	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	263,000	0.00584%	930,019	632,139	297,880	8,516	-	-	-	-
237	CITY OF KALTAG	52,000	0.00116%	183,882	124,986	58,897	1,684	-	-	-	-
240	HAINES BOROUGH SD	1,503,000	0.03340%	5,314,901	3,612,565	1,702,336	48,670	-	-	-	-
241	CITY OF NOORVIK	-	0.00702%	1,116,723	759,042	357,681	10,226	-	-	-	-
242	CITY OF ELIM	-	0.00047%	74,288	50,494	23,794	680	-	-	-	-
243	CITY OF ATKA	55,000	0.00122%	194,491	132,196	62,294	1,781	-	-	-	-
244	ALEUTIANS EAST BOROUGH SD	1,616,000	0.03591%	5,714,491	3,884,168	1,830,323	52,330	-	-	-	-
246	DELTA/GREELY SD	2,244,000	0.04987%	7,935,221	5,393,610	2,541,611	72,665	-	-	-	-
247	LAKE AND PENINSULA BOROUGH	689,000	0.01531%	2,436,438	1,656,059	780,379	22,311	-	-	-	-
248	CITY AND BOROUGH OF YAKUTAT	1,466,000	0.03258%	5,184,062	3,523,633	1,660,429	47,472	-	-	-	-
249	CITY OF UNALAKLEET	-	0.00616%	980,778	666,640	314,138	8,981	-	-	-	-

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2022

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
169	CITY OF TANANA	11,675	6,141
170	NORTH PACIFIC FISHERY MGMT COUNCIL	4,010,112	2,109,200
171	CITY OF BARROW	3,477,971	1,829,310
172	CITY OF SAINT PAUL	5,187,224	2,728,327
173	MUNICIPALITY OF ANCHORAGE	516,979,619	271,916,031
174	KODIAK ISLAND BOROUGH	6,147,821	3,233,573
175	NOME JOINT UTILITY SYSTEM	1,971,511	1,036,957
176	CITY OF SAND POINT	2,762,860	1,453,183
177	KETCHIKAN GATEWAY BOROUGH SD	18,608,138	9,787,331
178	CITY OF DILLINGHAM	6,222,534	3,272,870
179	CITY OF UNALASKA	29,644,330	15,592,043
180	KENAI PENINSULA BOROUGH	50,426,772	26,522,995
181	CITY OF KETCHIKAN	25,176,792	13,242,250
182	CITY OF SEWARD	12,370,356	6,506,442
183	CITY OF FORT YUKON	1,344,836	707,344
184	BRISTOL BAY BOROUGH SD	1,285,370	676,067
185	CORDOVA CITY SD	2,433,513	1,279,956
186	CITY OF CRAIG	4,466,014	2,348,992
187	PETERSBURG MEDICAL CENTER	22,241,634	11,698,443
189	HAINES BOROUGH	5,594,334	2,942,455
190	KENAI PENINSULA BOROUGH SD	43,309,205	22,779,364
191	CITY OF NORTH POLE	7,324,934	3,852,699
192	CITY OF GALENA	2,276,463	1,197,352
193	CITY OF NENANA	522,992	275,078
195	YUPIIT SD	4,992,055	2,625,674
196	NENANA CITY SD	4,411,123	2,320,120
198	CITY OF SAXMAN	303,427	159,593
199	CITY OF HOONAH	2,191,076	1,152,441
200	CITY OF PELICAN	303,427	159,593
202	CITY OF WHITTIER	3,703,635	1,948,003
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,285,852	1,728,261
204	CRAIG CITY SD	2,451,810	1,289,580
205	DILLINGHAM CITY SD	3,429,179	1,803,647
206	CITY OF THORNE BAY	966,696	508,454
208	CITY OF AKUTAN	2,143,809	1,127,580
209	UNALASKA CITY SD	2,877,217	1,513,331
211	KASHUNAMIUT SD	4,976,808	2,617,654
215	CITY OF HOMER	16,601,557	8,731,929
218	SPECIAL EDUCATION SERVICE AGENCY	576,358	303,147
219	BARTLETT REGIONAL HOSPITAL	97,833,000	51,457,272
220	NORTHWEST ARCTIC BOROUGH	6,257,604	3,291,315
221	SAINT MARY'S SD	2,698,820	1,419,500
222	CITY OF SELAWIK	19,396	10,202
223	BRISTOL BAY RHA	3,380,387	1,777,984
224	COPPER RIVER BASIN RHA	1,556,777	818,819
225	SKAGWAY CITY SD	806,597	424,246
227	CITY OF KLAWOCK	1,884,600	991,244
228	PETERSBURG CITY SD	2,685,098	1,412,282
230	ALEUTIANS EAST BOROUGH	2,305,433	1,212,590
231	CITY OF KIVALINA	66,782	35,125
232	BERING STRAITS CRSA (Terminated)	-	-
235	CITY OF HUSLIA	401,011	210,920
237	CITY OF KALTAG	79,287	41,703
240	HAINES BOROUGH SD	2,291,710	1,205,372
241	CITY OF NOORVIK	481,515	253,263
242	CITY OF ELIM	32,032	16,848
243	CITY OF ATKA	83,862	44,109
244	ALEUTIANS EAST BOROUGH SD	2,464,008	1,295,995
246	DELTA/GREELY SD	3,421,555	1,799,637
247	LAKE AND PENINSULA BOROUGH	1,050,558	552,562
248	CITY AND BOROUGH OF YAKUTAT	2,235,294	1,175,699
249	CITY OF UNALAKLEET	422,898	222,432

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
251	KLAWOCK CITY SD	1,095,000	0.02433%	3,872,133	2,631,908	1,240,225	35,458	-			
254	CITY OF MEKORYUK	-	0.00106%	168,867	114,780	54,087	1,546	-			
255	ALASKA GATEWAY SD	4,266,000	0.09480%	15,085,407	10,253,627	4,831,780	138,142	-			
256	CITY OF SAINT GEORGE	-	0.00733%	1,166,761	793,053	373,708	10,684	-			
257	PELICAN CITY SD	67,000	0.00149%	236,925	161,039	75,886	2,170	-			
258	DENALI BOROUGH	987,000	0.02193%	3,490,224	2,372,323	1,117,901	31,961	-			
259	CITY OF ALLAKAKET	-	0.00069%	110,068	74,814	35,254	1,008	-			
260	CITY OF KACHEMAK	37,000	0.00082%	130,839	88,932	41,907	1,198	-			
262	COOK INLET HOUSING AUTHORITY	19,610,000	0.43577%	69,344,780	47,133,995	22,210,784	635,013	-			
263	INTERIOR RHA	1,771,000	0.03936%	6,262,601	4,256,721	2,005,880	57,349	-			
264	YAKUTAT SD	493,000	0.01096%	1,743,344	1,184,960	558,384	15,964	-			
265	KAKE CITY SD	1,012,000	0.02249%	3,578,629	2,432,412	1,146,217	32,771	-			
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%	-	-	-	-	-			
267	ALEUTIAN HOUSING AUTHORITY	1,330,000	0.02956%	4,703,139	3,196,747	1,506,392	43,068	-			
270	BERING STRAITS RHA	2,002,000	0.04449%	7,079,462	4,811,946	2,267,516	64,829	-			
271	CITY OF EGEGIK	212,000	0.00471%	749,673	509,557	240,117	6,865	-			
275	ILISAGVIK COLLEGE	8,787,000	0.19527%	31,072,544	21,120,164	9,952,379	284,542	-			
276	NORTH PACIFIC RIM HA	2,480,000	0.05511%	8,769,763	5,960,852	2,808,911	80,308	-			
278	SAXMAN SEAPORT	55,000	0.00122%	194,491	132,196	62,294	1,781	-			
279	TLINGIT-HAIDA RHA	4,895,000	0.10878%	17,309,673	11,765,472	5,544,201	158,510	-			
280	CITY OF TOKSOOK BAY	25,000	0.00056%	88,405	60,089	28,316	810	-			
281	BARANOF ISLAND HA	1,139,000	0.02531%	4,027,726	2,737,666	1,290,060	36,883	-			
282	CITY OF DELTA JUNCTION	454,000	0.01009%	1,605,432	1,091,220	514,212	14,701	-			
283	CITY OF ANDERSON	-	0.00042%	66,871	45,453	21,419	612	-			
284	INTER-ISLAND FERRY AUTHORITY	1,737,000	0.03860%	6,142,370	4,175,000	1,967,370	56,248	-			
285	CITY OF HOOPER BAY	-	0.00176%	279,709	190,119	89,589	2,561	-			
286	CITY OF SELDOVIA	177,000	0.00393%	625,906	425,432	200,475	5,732	-			
287	CITY OF KOYUK	-	0.00062%	97,924	66,560	31,365	897	-			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	712,000	0.01582%	2,517,771	1,711,341	806,429	23,056	-			
290	CITY OF UPPER KALSKAG	25,000	0.00056%	88,405	60,089	28,316	810	-			
291	CITY OF SHAKTOOLIK	121,000	0.00269%	427,880	290,832	137,048	3,918	-			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,920,000	0.04267%	6,789,494	4,614,853	2,174,641	62,174	-			
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-			
296	MUNICIPALITY OF SKAGWAY	6,537,000	0.14527%	23,116,105	15,712,133	7,403,972	211,682	-			
297	CITY OF NULATO	-	0.00421%	670,150	455,504	214,646	6,137	-			
298	CITY OF ANIAK	477,000	0.01060%	1,686,765	1,146,503	540,262	15,446	-			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,420,000	0.03156%	5,021,397	3,413,069	1,608,328	45,983	-			
Subtotal		4,009,018,000	89.11981%	14,181,627,602	9,639,323,592	4,542,304,010	129,865,924	-			
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	489,612,000	10.88019%	1,731,363,398	1,176,816,408	554,546,990	15,854,676	-			
Total		4,498,630,000	100.00000%	15,912,991,000	10,816,140,000	5,096,851,000	145,720,600	-	67.97%	858,641,000	593.60%

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

*Same as FY21 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96884% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2022

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
251	KLAWOCK CITY SD	1,669,609	878,165
254	CITY OF MEKORYUK	72,813	38,298
255	ALASKA GATEWAY SD	6,504,614	3,421,235
256	CITY OF SAINT GEORGE	503,091	264,611
257	PELICAN CITY SD	102,159	53,732
258	DENALI BOROUGH	1,504,935	791,552
259	CITY OF ALLAKAKET	47,460	24,962
260	CITY OF KACHEMAK	56,416	29,673
262	COOK INLET HOUSING AUTHORITY	29,900,490	15,726,776
263	INTERIOR RHA	2,700,345	1,420,302
264	YAKUTAT SD	751,705	395,375
265	KAKE CITY SD	1,543,054	811,601
266	CITY OF QUINHAGAK (Terminated)	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,027,927	1,066,630
270	BERING STRAITS RHA	3,052,564	1,605,559
271	CITY OF EGEGIK	323,249	170,019
275	ILISAGVIK COLLEGE	13,398,042	7,046,975
276	NORTH PACIFIC RIM HA	3,781,398	1,988,904
278	SAXMAN SEAPORT	83,862	44,109
279	TLINGIT-HAIDA RHA	7,463,687	3,925,679
280	CITY OF TOKSOOK BAY	38,119	20,049
281	BARANOF ISLAND HA	1,736,699	913,452
282	CITY OF DELTA JUNCTION	692,240	364,098
283	CITY OF ANDERSON	28,834	15,166
284	INTER-ISLAND FERRY AUTHORITY	2,648,503	1,393,035
285	CITY OF HOOPER BAY	120,606	63,435
286	CITY OF SELDOVIA	269,882	141,950
287	CITY OF KOYUK	42,224	22,208
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,085,627	571,008
290	CITY OF UPPER KALSKAG	38,119	20,049
291	CITY OF SHAKTOOLIK	184,496	97,039
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,927,534	1,539,796
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-
296	MUNICIPALITY OF SKAGWAY	9,967,338	5,242,526
297	CITY OF NULATO	288,959	151,984
298	CITY OF ANIAK	727,309	382,543
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,165,155	1,138,808
Subtotal		6,114,917,552	3,216,266,270
Nonemployer:			
999	STATE OF ALASKA (NON-EMPLOYER)	746,539,448	392,657,730
Total		6,861,457,000	3,608,924,000

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

*Same as FY21 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96884% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2022

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				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 Outflows
101	STATE OF ALASKA (EMPLOYER)	2,537,109,226	49.77798%	-	-	-	72,536,764	-	72,536,764
102	SOUTHWEST REGION SD	5,861,336	0.11500%	-	-	-	167,577	-	167,577
103	ANNETTE ISLAND SD	3,601,749	0.07067%	-	-	-	102,975	-	102,975
104	BERING STRAIT SD	14,899,687	0.29233%	-	-	-	425,987	-	425,987
105	CHATHAM SD	1,132,625	0.02222%	-	-	-	32,382	-	32,382
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	19,216,123	0.37702%	-	-	-	549,395	-	549,395
108	JUNEAU BOROUGH SD	24,767,120	0.48593%	-	-	-	708,100	-	708,100
109	MATANUSKA-SUSITNA BOROUGH	47,551,012	0.93295%	-	-	-	1,359,499	-	1,359,499
110	MATANUSKA-SUSITNA BOROUGH SD	58,489,909	1.14757%	-	-	-	1,672,245	-	1,672,245
111	ANCHORAGE SD	169,385,262	3.32333%	-	-	-	4,842,779	-	4,842,779
112	COPPER RIVER SD	2,401,166	0.04711%	-	-	-	68,650	-	68,650
113	UNIVERSITY OF ALASKA	205,817,291	4.03813%	-	-	-	5,884,382	-	5,884,382
115	CITY OF KENAI	14,412,658	0.28278%	-	-	-	412,063	-	412,063
116	FAIRBANKS NORTH STAR BOROUGH	47,235,010	0.92675%	-	-	-	1,350,464	-	1,350,464
117	FAIRBANKS NORTH STAR BOROUGH SD	61,736,013	1.21126%	-	-	-	1,765,052	-	1,765,052
118	DENALI BOROUGH SD	2,602,773	0.05107%	-	-	-	74,414	-	74,414
120	CITY AND BOROUGH OF SITKA	18,413,091	0.36126%	-	-	-	526,436	-	526,436
121	CHUGACH SD	1,217,572	0.02389%	-	-	-	34,811	-	34,811
122	KETCHIKAN GATEWAY BOROUGH	10,223,077	0.20058%	-	-	-	292,281	-	292,281
123	CITY OF SOLDOTNA	8,146,975	0.15984%	-	-	-	232,925	-	232,925
124	IDITAROD AREA SD	1,766,896	0.03467%	-	-	-	50,516	-	50,516
125	KUSPUK SD	3,986,841	0.07822%	-	-	-	113,985	-	113,985
126	CITY AND BOROUGH OF JUNEAU	68,809,259	1.35003%	-	-	-	1,967,279	-	1,967,279
128	CITY OF KODIAK	15,130,743	0.29686%	-	-	-	432,593	-	432,593
129	CITY OF FAIRBANKS	15,572,467	0.30553%	-	-	-	445,222	-	445,222
131	CITY OF WASILLA	16,415,140	0.32206%	-	-	-	469,314	-	469,314
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%	-	-	-	-	-	-
133	SITKA BOROUGH SD	4,653,958	0.09131%	-	-	-	133,058	-	133,058
134	CITY OF PALMER	7,936,306	0.15571%	-	-	-	226,902	-	226,902
135	CITY AND BOROUGH OF WRANGELL	6,310,989	0.12382%	-	-	-	180,433	-	180,433
136	CITY OF BETHEL	13,277,768	0.26051%	-	-	-	379,616	-	379,616
137	VALDEZ CITY SD	4,031,014	0.07909%	-	-	-	115,248	-	115,248
138	HOONAH CITY SD	872,122	0.01711%	-	-	-	24,934	-	24,934
139	CITY OF NOME	6,520,524	0.12793%	-	-	-	186,424	-	186,424
140	CITY OF KOTZEBUE	8,344,051	0.16371%	-	-	-	238,559	-	238,559
141	GALENA CITY SD	7,757,351	0.15220%	-	-	-	221,785	-	221,785
143	CITY OF PETERSBURG	9,234,295	0.18118%	-	-	-	264,011	-	264,011
144	BRISTOL BAY BOROUGH	5,743,543	0.11269%	-	-	-	164,210	-	164,210
145	NORTH SLOPE BOROUGH	135,867,479	2.66571%	-	-	-	3,884,495	-	3,884,495
146	WRANGELL PUBLIC SD	894,774	0.01756%	-	-	-	25,582	-	25,582
148	CITY OF CORDOVA	5,745,809	0.11273%	-	-	-	164,275	-	164,275
149	NOME CITY SD	2,401,166	0.04711%	-	-	-	68,650	-	68,650
151	CITY OF KING COVE	2,112,346	0.04144%	-	-	-	60,393	-	60,393
152	ALASKA HOUSING FINANCE CORPORATION	35,285,812	0.69231%	-	-	-	1,008,833	-	1,008,833
153	LOWER YUKON SD	16,719,816	0.32804%	-	-	-	478,025	-	478,025
154	NORTHWEST ARCTIC BOROUGH SD	12,739,771	0.24995%	-	-	-	364,234	-	364,234
155	SOUTHEAST ISLAND SD	1,219,838	0.02393%	-	-	-	34,876	-	34,876
156	PRIBILOF SD	483,631	0.00949%	-	-	-	13,827	-	13,827
157	LOWER KUSKOKWIM SD	34,122,606	0.66948%	-	-	-	975,576	-	975,576
158	KODIAK ISLAND BOROUGH SD	12,658,222	0.24835%	-	-	-	361,903	-	361,903
159	YUKON FLATS SD	1,782,752	0.03498%	-	-	-	50,969	-	50,969
160	YUKON / KOYUKUK SD	4,938,247	0.09689%	-	-	-	141,186	-	141,186
161	NORTH SLOPE BOROUGH SD	21,924,230	0.43015%	-	-	-	626,821	-	626,821
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	8,148,107	0.15987%	-	-	-	232,957	-	232,957
164	LAKE AND PENINSULA BOROUGH SD	3,325,388	0.06524%	-	-	-	95,074	-	95,074
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-	-
166	TANANA SD	167,629	0.00329%	-	-	-	4,793	-	4,793
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,105,767	0.08055%	-	-	-	117,385	-	117,385
168	HYDABURG CITY SD	1,231,164	0.02416%	-	-	-	35,199	-	35,199

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2022

Employer Number	Employer Name	Deferred Inflows of Resources					Pension 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 Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER)	-	-	-	-	-	-	165,737,693	12,164,836	177,902,529
102	SOUTHWEST REGION SD	-	-	-	-	-	-	382,894	(721,370)	(338,476)
103	ANNETTE ISLAND SD	-	-	-	-	-	-	235,286	125,193	360,479
104	BERING STRAIT SD	-	-	-	-	-	-	973,328	(2,125,225)	(1,151,897)
105	CHATHAM SD	-	-	-	-	-	-	73,989	(91,519)	(17,530)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	(222,882)	(222,882)
107	CITY OF VALDEZ	-	-	-	-	-	-	1,255,301	(1,035,695)	219,606
108	JUNEAU BOROUGH SD	-	-	-	-	-	-	1,617,922	(4,633,794)	(3,015,871)
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	-	-	-	3,106,289	(3,564,174)	(457,885)
110	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	-	-	-	3,820,877	(7,009,003)	(3,188,126)
111	ANCHORAGE SD	-	-	-	-	-	-	11,065,161	(25,825,713)	(14,760,551)
112	COPPER RIVER SD	-	-	-	-	-	-	156,857	(88,959)	67,898
113	UNIVERSITY OF ALASKA	-	-	-	-	-	-	13,445,098	(19,429,965)	(5,984,867)
115	CITY OF KENAI	-	-	-	-	-	-	941,513	(1,538,855)	(597,342)
116	FAIRBANKS NORTH STAR BOROUGH	-	-	-	-	-	-	3,085,646	(3,491,333)	(405,687)
117	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	-	-	-	4,032,930	(11,181,483)	(7,148,553)
118	DENALI BOROUGH SD	-	-	-	-	-	-	170,027	87,552	257,579
120	CITY AND BOROUGH OF SITKA	-	-	-	-	-	-	1,202,843	(332,085)	870,757
121	CHUGACH SD	-	-	-	-	-	-	79,538	(56,764)	22,774
122	KETCHIKAN GATEWAY BOROUGH	-	-	-	-	-	-	667,827	(1,017,955)	(350,128)
123	CITY OF SOLDOTNA	-	-	-	-	-	-	532,204	(632,997)	(100,792)
124	IDITAROD AREA SD	-	-	-	-	-	-	115,423	(466,344)	(350,921)
125	KUSPUK SD	-	-	-	-	-	-	260,442	(65,513)	194,929
126	CITY AND BOROUGH OF JUNEAU	-	-	-	-	-	-	4,494,993	(8,828,223)	(4,333,230)
128	CITY OF KODIAK	-	-	-	-	-	-	988,422	(1,142,616)	(154,194)
129	CITY OF FAIRBANKS	-	-	-	-	-	-	1,017,278	(1,047,058)	(29,780)
131	CITY OF WASILLA	-	-	-	-	-	-	1,072,326	(516,340)	555,986
132	CITY OF SKAGWAY (See employer 296)	-	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	-	-	-	-	-	-	304,022	(763,709)	(459,688)
134	CITY OF PALMER	-	-	-	-	-	-	518,442	(951,593)	(433,151)
135	CITY AND BOROUGH OF WRANGELL	-	-	-	-	-	-	412,268	(598,056)	(185,788)
136	CITY OF BETHEL	-	-	-	-	-	-	867,376	(555,011)	312,364
137	VALDEZ CITY SD	-	-	-	-	-	-	263,328	(294,542)	(31,214)
138	HOONAH CITY SD	-	-	-	-	-	-	56,972	(268,926)	(211,955)
139	CITY OF NOME	-	-	-	-	-	-	425,956	(837,480)	(411,524)
140	CITY OF KOTZEBUE	-	-	-	-	-	-	545,079	(1,238,690)	(693,612)
141	GALENA CITY SD	-	-	-	-	-	-	506,752	152,008	658,760
143	CITY OF PETERSBURG	-	-	-	-	-	-	603,234	(1,112,854)	(509,620)
144	BRISTOL BAY BOROUGH	-	-	-	-	-	-	375,199	(699,154)	(323,955)
145	NORTH SLOPE BOROUGH	-	-	-	-	-	-	8,875,598	(22,960,444)	(14,084,845)
146	WRANGELL PUBLIC SD	-	-	-	-	-	-	58,451	(813,380)	(754,929)
148	CITY OF CORDOVA	-	-	-	-	-	-	375,347	(817,428)	(442,081)
149	NOME CITY SD	-	-	-	-	-	-	156,857	(384,032)	(227,175)
151	CITY OF KING COVE	-	-	-	-	-	-	137,990	(64,311)	73,679
152	ALASKA HOUSING FINANCE CORPORATION	-	-	-	-	-	-	2,305,060	(4,060,932)	(1,755,872)
153	LOWER YUKON SD	-	-	-	-	-	-	1,092,229	(617,535)	474,694
154	NORTHWEST ARCTIC BOROUGH SD	-	-	-	-	-	-	832,231	(2,608,661)	(1,776,431)
155	SOUTHEAST ISLAND SD	-	-	-	-	-	-	79,686	(737,161)	(657,475)
156	PRIBILOF SD	-	-	-	-	-	-	31,593	(160,421)	(128,828)
157	LOWER KUSKOKWIM SD	-	-	-	-	-	-	2,229,073	(5,671,188)	(3,442,115)
158	KODIAK ISLAND BOROUGH SD	-	-	-	-	-	-	826,903	(1,986,996)	(1,160,092)
159	YUKON FLATS SD	-	-	-	-	-	-	116,459	(411,760)	(295,301)
160	YUKON / KOYUKUK SD	-	-	-	-	-	-	322,593	(629,026)	(306,433)
161	NORTH SLOPE BOROUGH SD	-	-	-	-	-	-	1,432,209	(3,189,816)	(1,757,607)
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	-	-	-	532,278	(825,545)	(293,267)
164	LAKE AND PENINSULA BOROUGH SD	-	-	-	-	-	-	217,232	(614,210)	(396,978)
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	-	302	302
166	TANANA SD	-	-	-	-	-	-	10,950	(91,330)	(80,380)
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-	-	-	-	268,211	487,640	755,851
168	HYDABURG CITY SD	-	-	-	-	-	-	80,426	126,576	207,003

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2022

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				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 Outflows
169	CITY OF TANANA	8,673	0.00017%	-	-	-	248	-	248
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,978,805	0.05844%	-	-	-	85,165	-	85,165
171	CITY OF BARROW	2,583,519	0.05069%	-	-	-	73,864	-	73,864
172	CITY OF SAINT PAUL	3,853,192	0.07560%	-	-	-	110,164	-	110,164
173	MUNICIPALITY OF ANCHORAGE	384,024,572	7.53455%	-	-	-	10,979,385	-	10,979,385
174	KODIAK ISLAND BOROUGH	4,566,746	0.08960%	-	-	-	130,565	-	130,565
175	NOME JOINT UTILITY SYSTEM	1,464,485	0.02873%	-	-	-	41,870	-	41,870
176	CITY OF SAND POINT	2,052,317	0.04027%	-	-	-	58,676	-	58,676
177	KETCHIKAN GATEWAY BOROUGH SD	13,822,560	0.27120%	-	-	-	395,191	-	395,191
178	CITY OF DILLINGHAM	4,622,244	0.09069%	-	-	-	132,151	-	132,151
179	CITY OF UNALASKA	22,020,503	0.43204%	-	-	-	629,573	-	629,573
180	KENAI PENINSULA BOROUGH	37,458,187	0.73493%	-	-	-	1,070,942	-	1,070,942
181	CITY OF KETCHIKAN	18,701,911	0.36693%	-	-	-	534,694	-	534,694
182	CITY OF SEWARD	9,188,990	0.18029%	-	-	-	262,716	-	262,716
183	CITY OF FORT YUKON	998,976	0.01960%	-	-	-	28,561	-	28,561
184	BRISTOL BAY BOROUGH SD	954,803	0.01873%	-	-	-	27,298	-	27,298
185	CORDOVA CITY SD	1,807,670	0.03547%	-	-	-	51,682	-	51,682
186	CITY OF CRAIG	3,317,460	0.06509%	-	-	-	94,847	-	94,847
187	PETERSBURG MEDICAL CENTER	16,521,607	0.32415%	-	-	-	472,358	-	472,358
189	HAINES BOROUGH	4,155,603	0.08153%	-	-	-	118,810	-	118,810
190	KENAI PENINSULA BOROUGH SD	32,171,092	0.63120%	-	-	-	919,782	-	919,782
191	CITY OF NORTH POLE	5,441,132	0.10675%	-	-	-	155,564	-	155,564
192	CITY OF GALENA	1,691,010	0.03318%	-	-	-	48,347	-	48,347
193	CITY OF NENANA	388,491	0.00762%	-	-	-	11,107	-	11,107
195	YUPIIT SD	3,708,216	0.07276%	-	-	-	106,019	-	106,019
196	NENANA CITY SD	3,276,685	0.06429%	-	-	-	93,681	-	93,681
198	CITY OF SAXMAN	225,392	0.00442%	-	-	-	6,444	-	6,444
199	CITY OF HOONAH	1,627,583	0.03193%	-	-	-	46,533	-	46,533
200	CITY OF PELICAN	225,392	0.00442%	-	-	-	6,444	-	6,444
202	CITY OF WHITTIER	2,751,147	0.05398%	-	-	-	78,656	-	78,656
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,440,808	0.04789%	-	-	-	69,783	-	69,783
204	CRAIG CITY SD	1,821,262	0.03573%	-	-	-	52,070	-	52,070
205	DILLINGHAM CITY SD	2,547,275	0.04998%	-	-	-	72,827	-	72,827
206	CITY OF THORNE BAY	718,085	0.01409%	-	-	-	20,530	-	20,530
208	CITY OF AKUTAN	1,592,471	0.03124%	-	-	-	45,529	-	45,529
209	UNALASKA CITY SD	2,137,264	0.04193%	-	-	-	61,105	-	61,105
211	KASHUNAMIUT SD	3,696,889	0.07253%	-	-	-	105,695	-	105,695
215	CITY OF HOMER	12,332,025	0.24195%	-	-	-	352,577	-	352,577
218	SPECIAL EDUCATION SERVICE AGENCY	428,132	0.00840%	-	-	-	12,240	-	12,240
219	BARTLETT REGIONAL HOSPITAL	72,672,644	1.42583%	-	-	-	2,077,734	-	2,077,734
220	NORTHWEST ARCTIC BOROUGH	4,648,295	0.09120%	-	-	-	132,896	-	132,896
221	SAINT MARY'S SD	2,004,747	0.03933%	-	-	-	57,316	-	57,316
222	CITY OF SELAWIK	14,408	0.00028%	-	-	-	412	-	412
223	BRISTOL BAY RHA	2,511,031	0.04927%	-	-	-	71,791	-	71,791
224	COPPER RIVER BASIN RHA	1,156,411	0.02269%	-	-	-	33,062	-	33,062
225	SKAGWAY CITY SD	599,159	0.01176%	-	-	-	17,130	-	17,130
227	CITY OF KLAUOCK	1,399,925	0.02747%	-	-	-	40,024	-	40,024
228	PETERSBURG CITY SD	1,994,553	0.03913%	-	-	-	57,025	-	57,025
230	ALEUTIANS EAST BOROUGH	1,712,530	0.03360%	-	-	-	48,962	-	48,962
231	CITY OF KIVALINA	49,607	0.00097%	-	-	-	1,418	-	1,418
232	BERING STRAITS CRSA (Terminated)	-	0.00000%	-	-	-	-	-	-
235	CITY OF HUSLIA	297,880	0.00584%	-	-	-	8,516	-	8,516
237	CITY OF KALTAG	58,897	0.00116%	-	-	-	1,684	-	1,684
240	HAINES BOROUGH SD	1,702,336	0.03340%	-	-	-	48,670	-	48,670
241	CITY OF NOORVIK	357,681	0.00702%	-	-	-	10,226	-	10,226
242	CITY OF ELIM	23,794	0.00047%	-	-	-	680	-	680
243	CITY OF ATKA	62,294	0.00122%	-	-	-	1,781	-	1,781
244	ALEUTIANS EAST BOROUGH SD	1,830,323	0.03591%	-	-	-	52,330	-	52,330
246	DELTA/GREELY SD	2,541,611	0.04987%	-	-	-	72,665	-	72,665
247	LAKE AND PENINSULA BOROUGH	780,379	0.01531%	-	-	-	22,311	-	22,311
248	CITY AND BOROUGH OF YAKUTAT	1,660,429	0.03258%	-	-	-	47,472	-	47,472

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	Deferred Inflows of Resources					Pension 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 Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
169	CITY OF TANANA	-	-	-	-	-	-	567	(1,020)	(453)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	-	-	-	-	194,592	(270,048)	(75,456)
171	CITY OF BARROW	-	-	-	-	-	-	168,769	(519,352)	(350,583)
172	CITY OF SAINT PAUL	-	-	-	-	-	-	251,711	461,582	713,294
173	MUNICIPALITY OF ANCHORAGE	-	-	-	-	-	-	25,086,562	(49,603,252)	(24,516,690)
174	KODIAK ISLAND BOROUGH	-	-	-	-	-	-	298,325	(1,186,346)	(888,021)
175	NOME JOINT UTILITY SYSTEM	-	-	-	-	-	-	95,668	(492,996)	(397,328)
176	CITY OF SAND POINT	-	-	-	-	-	-	134,068	(378,066)	(243,997)
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	-	-	-	902,964	(946,778)	(43,814)
178	CITY OF DILLINGHAM	-	-	-	-	-	-	301,950	(1,315,890)	(1,013,940)
179	CITY OF UNALASKA	-	-	-	-	-	-	1,438,498	(2,473,252)	(1,034,753)
180	KENAI PENINSULA BOROUGH	-	-	-	-	-	-	2,446,971	(1,973,800)	473,171
181	CITY OF KETCHIKAN	-	-	-	-	-	-	1,221,710	(2,244,965)	(1,023,255)
182	CITY OF SEWARD	-	-	-	-	-	-	600,275	6,365	606,640
183	CITY OF FORT YUKON	-	-	-	-	-	-	65,258	(301,677)	(236,418)
184	BRISTOL BAY BOROUGH SD	-	-	-	-	-	-	62,373	184,390	246,763
185	CORDOVA CITY SD	-	-	-	-	-	-	118,087	(376,724)	(258,637)
186	CITY OF CRAIG	-	-	-	-	-	-	216,714	33,801	250,516
187	PETERSBURG MEDICAL CENTER	-	-	-	-	-	-	1,079,281	364,796	1,444,076
189	HAINES BOROUGH	-	-	-	-	-	-	271,466	(1,132,986)	(861,519)
190	KENAI PENINSULA BOROUGH SD	-	-	-	-	-	-	2,101,590	(4,375,072)	(2,273,482)
191	CITY OF NORTH POLE	-	-	-	-	-	-	355,444	(574,218)	(218,773)
192	CITY OF GALENA	-	-	-	-	-	-	110,466	(287,217)	(176,751)
193	CITY OF NENANA	-	-	-	-	-	-	25,378	15,061	40,439
195	YUPIIT SD	-	-	-	-	-	-	242,241	(343,022)	(100,781)
196	NENANA CITY SD	-	-	-	-	-	-	214,051	(570,825)	(356,775)
198	CITY OF SAXMAN	-	-	-	-	-	-	14,724	(6,326)	8,397
199	CITY OF HOONAH	-	-	-	-	-	-	106,323	(297,412)	(191,089)
200	CITY OF PELICAN	-	-	-	-	-	-	14,724	(45,111)	(30,387)
202	CITY OF WHITTIER	-	-	-	-	-	-	179,720	(2,809)	176,911
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	-	-	-	-	159,447	(463,253)	(303,806)
204	CRAIG CITY SD	-	-	-	-	-	-	118,975	(164,148)	(45,173)
205	DILLINGHAM CITY SD	-	-	-	-	-	-	166,402	(23,427)	142,975
206	CITY OF THORNE BAY	-	-	-	-	-	-	46,909	(32,813)	14,097
208	CITY OF AKUTAN	-	-	-	-	-	-	104,029	(310,050)	(206,021)
209	UNALASKA CITY SD	-	-	-	-	-	-	139,618	196,425	336,043
211	KASHUNAMIUT SD	-	-	-	-	-	-	241,501	166,759	408,259
215	CITY OF HOMER	-	-	-	-	-	-	805,595	(1,494,360)	(688,766)
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	-	-	-	27,968	25,568	53,535
219	BARTLETT REGIONAL HOSPITAL	-	-	-	-	-	-	4,747,370	(4,198,461)	548,909
220	NORTHWEST ARCTIC BOROUGH	-	-	-	-	-	-	303,652	(312,587)	(8,935)
221	SAINT MARY'S SD	-	-	-	-	-	-	130,961	(440,749)	(309,788)
222	CITY OF SELAWIK	-	-	-	-	-	-	941	(1,694)	(753)
223	BRISTOL BAY RHA	-	-	-	-	-	-	164,034	(176,151)	(12,117)
224	COPPER RIVER BASIN RHA	-	-	-	-	-	-	75,543	(67,634)	7,909
225	SKAGWAY CITY SD	-	-	-	-	-	-	39,140	32,622	71,762
227	CITY OF KLAWOCK	-	-	-	-	-	-	91,451	(116,026)	(24,576)
228	PETERSBURG CITY SD	-	-	-	-	-	-	130,295	(171,940)	(41,645)
230	ALEUTIANS EAST BOROUGH	-	-	-	-	-	-	111,872	(168,810)	(56,938)
231	CITY OF KIVALINA	-	-	-	-	-	-	3,241	(5,833)	(2,592)
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	-	-	-	-	-	-	19,459	(61,954)	(42,495)
237	CITY OF KALTAG	-	-	-	-	-	-	3,847	(34,718)	(30,871)
240	HAINES BOROUGH SD	-	-	-	-	-	-	111,206	(205,143)	(93,938)
241	CITY OF NOORVIK	-	-	-	-	-	-	23,366	(42,054)	(18,688)
242	CITY OF ELIM	-	-	-	-	-	-	1,554	(2,704)	(1,150)
243	CITY OF ATKA	-	-	-	-	-	-	4,069	(17,820)	(13,750)
244	ALEUTIANS EAST BOROUGH SD	-	-	-	-	-	-	119,567	(210,556)	(90,989)
246	DELTA/GREELY SD	-	-	-	-	-	-	166,032	(898,197)	(732,166)
247	LAKE AND PENINSULA BOROUGH	-	-	-	-	-	-	50,979	(38,408)	12,571
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	-	-	-	108,468	(160,085)	(51,617)

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2022

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				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 Outflows
249	CITY OF UNALAKLEET	314,138	0.00616%	-	-	-	8,981	-	8,981
251	KLAWOCK CITY SD	1,240,225	0.02433%	-	-	-	35,458	-	35,458
254	CITY OF MEKORYUK	54,087	0.00106%	-	-	-	1,546	-	1,546
255	ALASKA GATEWAY SD	4,831,780	0.09480%	-	-	-	138,142	-	138,142
256	CITY OF SAINT GEORGE	373,708	0.00733%	-	-	-	10,684	-	10,684
257	PELICAN CITY SD	75,886	0.00149%	-	-	-	2,170	-	2,170
258	DENALI BOROUGH	1,117,901	0.02193%	-	-	-	31,961	-	31,961
259	CITY OF ALLAKAKET	35,254	0.00069%	-	-	-	1,008	-	1,008
260	CITY OF KACHEMAK	41,907	0.00082%	-	-	-	1,198	-	1,198
262	COOK INLET HOUSING AUTHORITY	22,210,784	0.43577%	-	-	-	635,013	-	635,013
263	INTERIOR RHA	2,005,880	0.03936%	-	-	-	57,349	-	57,349
264	YAKUTAT SD	558,384	0.01096%	-	-	-	15,964	-	15,964
265	KAKE CITY SD	1,146,217	0.02249%	-	-	-	32,771	-	32,771
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,506,392	0.02956%	-	-	-	43,068	-	43,068
270	BERING STRAITS RHA	2,267,516	0.04449%	-	-	-	64,829	-	64,829
271	CITY OF EGEKIK	240,117	0.00471%	-	-	-	6,865	-	6,865
275	ILISAGVIK COLLEGE	9,952,379	0.19527%	-	-	-	284,542	-	284,542
276	NORTH PACIFIC RIM HA	2,808,911	0.05511%	-	-	-	80,308	-	80,308
278	SAXMAN SEAPORT	62,294	0.00122%	-	-	-	1,781	-	1,781
279	TLINGIT-HAIDA RHA	5,544,201	0.10878%	-	-	-	158,510	-	158,510
280	CITY OF TOKSOOK BAY	28,316	0.00056%	-	-	-	810	-	810
281	BARANOF ISLAND HA	1,290,060	0.02531%	-	-	-	36,883	-	36,883
282	CITY OF DELTA JUNCTION	514,212	0.01009%	-	-	-	14,701	-	14,701
283	CITY OF ANDERSON	21,419	0.00042%	-	-	-	612	-	612
284	INTER-ISLAND FERRY AUTHORITY	1,967,370	0.03860%	-	-	-	56,248	-	56,248
285	CITY OF HOOPER BAY	89,589	0.00176%	-	-	-	2,561	-	2,561
286	CITY OF SELDOVIA	200,475	0.00393%	-	-	-	5,732	-	5,732
287	CITY OF KOYUK	31,365	0.00062%	-	-	-	897	-	897
288	NORTHWEST INUPIAT HOUSING AUTHORITY	806,429	0.01582%	-	-	-	23,056	-	23,056
290	CITY OF UPPER KALSKAG	28,316	0.00056%	-	-	-	810	-	810
291	CITY OF SHAKTOOLIK	137,048	0.00269%	-	-	-	3,918	-	3,918
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,174,641	0.04267%	-	-	-	62,174	-	62,174
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	7,403,972	0.14527%	-	-	-	211,682	-	211,682
297	CITY OF NULATO	214,646	0.00421%	-	-	-	6,137	-	6,137
298	CITY OF ANIAK	540,262	0.01060%	-	-	-	15,446	-	15,446
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,608,328	0.03156%	-	-	-	45,983	-	45,983
Subtotal		4,542,304,010	89.11981%	-	-	-	129,865,924	-	129,865,924
Nonemployer:									
999	STATE OF ALASKA (NON-EMPLOYER)	554,546,990	10.88019%	-	-	-	15,854,676	-	15,854,676
Total		5,096,851,000	100.00000%	-	-	-	145,720,600	-	145,720,600

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

*Same as FY21 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96884% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2022

Employer Number	Employer Name	Deferred Inflows of Resources					Pension 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 Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
249	CITY OF UNALAKLEET	-	-	-	-	-	-	20,521	70,537	91,059
251	KLAWOCK CITY SD	-	-	-	-	-	-	81,018	(229,938)	(148,920)
254	CITY OF MEKORYUK	-	-	-	-	-	-	3,533	(2,762)	772
255	ALASKA GATEWAY SD	-	-	-	-	-	-	315,638	73,940	389,578
256	CITY OF SAINT GEORGE	-	-	-	-	-	-	24,413	(43,938)	(19,526)
257	PELICAN CITY SD	-	-	-	-	-	-	4,957	(26,353)	(21,395)
258	DENALI BOROUGH	-	-	-	-	-	-	73,027	(9,933)	63,094
259	CITY OF ALLAKAKET	-	-	-	-	-	-	2,303	(4,145)	(1,842)
260	CITY OF KACHEMAK	-	-	-	-	-	-	2,738	5,219	7,956
262	COOK INLET HOUSING AUTHORITY	-	-	-	-	-	-	1,450,929	(375,485)	1,075,443
263	INTERIOR RHA	-	-	-	-	-	-	131,035	(413,438)	(282,403)
264	YAKUTAT SD	-	-	-	-	-	-	36,477	(40,548)	(4,071)
265	KAKE CITY SD	-	-	-	-	-	-	74,877	(159,571)	(84,694)
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	-	-	-	-	-	-	98,406	(177,979)	(79,573)
270	BERING STRAITS RHA	-	-	-	-	-	-	148,126	(861,222)	(713,096)
271	CITY OF EGEGIK	-	-	-	-	-	-	15,686	57,035	72,721
275	ILISAGVIK COLLEGE	-	-	-	-	-	-	650,143	(1,494,715)	(844,572)
276	NORTH PACIFIC RIM HA	-	-	-	-	-	-	183,493	66,335	249,828
278	SAXMAN SEAPORT	-	-	-	-	-	-	4,069	(132,923)	(128,854)
279	TLINGIT-HAIDA RHA	-	-	-	-	-	-	362,177	(635,926)	(273,749)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	1,850	(2,070)	(220)
281	BARANOF ISLAND HA	-	-	-	-	-	-	84,274	(114,952)	(30,679)
282	CITY OF DELTA JUNCTION	-	-	-	-	-	-	33,591	100,795	134,386
283	CITY OF ANDERSON	-	-	-	-	-	-	1,399	(2,518)	(1,119)
284	INTER-ISLAND FERRY AUTHORITY	-	-	-	-	-	-	128,519	(304,061)	(175,542)
285	CITY OF HOOPER BAY	-	-	-	-	-	-	5,852	(10,533)	(4,681)
286	CITY OF SELDOVIA	-	-	-	-	-	-	13,096	(4,141)	8,955
287	CITY OF KOYUK	-	-	-	-	-	-	2,049	(3,688)	(1,639)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	-	-	-	52,680	(808,325)	(755,645)
290	CITY OF UPPER KALSKAG	-	-	-	-	-	-	1,850	(1,638)	212
291	CITY OF SHAKTOOLIK	-	-	-	-	-	-	8,953	75,474	84,427
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	-	-	-	-	-	142,059	327,716	469,776
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	-	-	-	-	-	-	483,668	(1,061,196)	(577,529)
297	CITY OF NULATO	-	-	-	-	-	-	14,022	10,579	24,601
298	CITY OF ANIAK	-	-	-	-	-	-	35,293	115,937	151,230
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	-	-	-	-	105,065	(843,313)	(738,248)
Subtotal		-	-	-	-	-	-	296,727,859	(220,799,067)	75,928,792
Nonemployer:										
999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	-	-	36,226,008	220,799,067	257,025,075
Total		-	-	-	-	-	-	332,953,867	0	332,953,867

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

*Same as FY21 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96884% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2022

Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
101	STATE OF ALASKA (EMPLOYER)	(8,623,636)	(22,104,009)	(53,063,122)	156,327,532	-	-
102	SOUTHWEST REGION SD	(19,923)	(51,066)	(122,589)	361,154	-	-
103	ANNETTE ISLAND SD	(12,242)	(31,379)	(75,330)	221,927	-	-
104	BERING STRAIT SD	(50,644)	(129,810)	(311,624)	918,065	-	-
105	CHATHAM SD	(3,850)	(9,868)	(23,689)	69,788	-	-
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(65,316)	(167,416)	(401,901)	1,184,028	-	-
108	JUNEAU BOROUGH SD	(84,183)	(215,778)	(517,999)	1,526,061	-	-
109	MATANUSKA-SUSITNA BOROUGH	(161,626)	(414,278)	(994,520)	2,929,922	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(198,807)	(509,581)	(1,223,305)	3,603,937	-	-
111	ANCHORAGE SD	(575,741)	(1,475,732)	(3,542,658)	10,436,910	-	-
112	COPPER RIVER SD	(8,162)	(20,920)	(50,220)	147,951	-	-
113	UNIVERSITY OF ALASKA	(699,573)	(1,793,138)	(4,304,627)	12,681,720	-	-
115	CITY OF KENAI	(48,989)	(125,567)	(301,438)	888,056	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(160,552)	(411,525)	(987,911)	2,910,451	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(209,841)	(537,862)	(1,291,196)	3,803,951	-	-
118	DENALI BOROUGH SD	(8,847)	(22,676)	(54,436)	160,374	-	-
120	CITY AND BOROUGH OF SITKA	(62,586)	(160,420)	(385,106)	1,134,548	-	-
121	CHUGACH SD	(4,139)	(10,608)	(25,465)	75,022	-	-
122	KETCHIKAN GATEWAY BOROUGH	(34,748)	(89,066)	(213,814)	629,909	-	-
123	CITY OF SOLDOTNA	(27,692)	(70,979)	(170,392)	501,987	-	-
124	IDITAROD AREA SD	(6,006)	(15,394)	(36,954)	108,870	-	-
125	KUSPUK SD	(13,551)	(34,734)	(83,384)	245,655	-	-
126	CITY AND BOROUGH OF JUNEAU	(233,883)	(599,486)	(1,439,132)	4,239,779	-	-
128	CITY OF KODIAK	(51,429)	(131,823)	(316,456)	932,302	-	-
129	CITY OF FAIRBANKS	(52,931)	(135,672)	(325,695)	959,519	-	-
131	CITY OF WASILLA	(55,795)	(143,013)	(343,319)	1,011,442	-	-
132	CITY OF SKAGWAY (See employer 296)	-	-	-	-	-	-
133	SITKA BOROUGH SD	(15,819)	(40,547)	(97,337)	286,760	-	-
134	CITY OF PALMER	(26,976)	(69,143)	(165,986)	489,007	-	-
135	CITY AND BOROUGH OF WRANGELL	(21,451)	(54,983)	(131,993)	388,860	-	-
136	CITY OF BETHEL	(45,131)	(115,680)	(277,702)	818,128	-	-
137	VALDEZ CITY SD	(13,701)	(35,119)	(84,308)	248,377	-	-
138	HOONAH CITY SD	(2,964)	(7,598)	(18,240)	53,737	-	-
139	CITY OF NOME	(22,163)	(56,809)	(136,375)	401,771	-	-
140	CITY OF KOTZEBUE	(28,361)	(72,696)	(174,514)	514,130	-	-
141	GALENA CITY SD	(26,367)	(67,584)	(162,243)	477,980	-	-
143	CITY OF PETERSBURG	(31,387)	(80,452)	(193,133)	568,984	-	-
144	BRISTOL BAY BOROUGH	(19,522)	(50,039)	(120,125)	353,896	-	-
145	NORTH SLOPE BOROUGH	(461,814)	(1,183,716)	(2,841,641)	8,371,665	-	-
146	WRANGELL PUBLIC SD	(3,041)	(7,796)	(18,714)	55,133	-	-
148	CITY OF CORDOVA	(19,530)	(50,059)	(120,172)	354,036	-	-
149	NOME CITY SD	(8,162)	(20,920)	(50,220)	147,951	-	-
151	CITY OF KING COVE	(7,180)	(18,403)	(44,179)	130,155	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(119,936)	(307,420)	(737,996)	2,174,185	-	-
153	LOWER YUKON SD	(56,831)	(145,668)	(349,692)	1,030,215	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(43,302)	(110,992)	(266,450)	784,979	-	-
155	SOUTHEAST ISLAND SD	(4,146)	(10,628)	(25,513)	75,162	-	-
156	PRIBILOF SD	(1,644)	(4,214)	(10,115)	29,800	-	-
157	LOWER KUSKOKWIM SD	(115,983)	(297,286)	(713,667)	2,102,512	-	-
158	KODIAK ISLAND BOROUGH SD	(43,025)	(110,282)	(264,744)	779,954	-	-
159	YUKON FLATS SD	(6,060)	(15,532)	(37,286)	109,847	-	-
160	YUKON / KOYUKUK SD	(16,785)	(43,023)	(103,282)	304,277	-	-
161	NORTH SLOPE BOROUGH SD	(74,520)	(191,010)	(458,541)	1,350,892	-	-
162	ALEUTIAN REGION SD	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(27,695)	(70,989)	(170,416)	502,057	-	-
164	LAKE AND PENINSULA BOROUGH SD	(11,303)	(28,972)	(69,550)	204,898	-	-
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-
166	TANANA SD	(570)	(1,460)	(3,506)	10,329	-	-

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2022

Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
167	SOUTHEAST REGIONAL RESOURCE CENTER	(13,956)	(35,771)	(85,871)	252,983	-	-
168	HYDABURG CITY SD	(4,185)	(10,726)	(25,750)	75,860	-	-
169	CITY OF TANANA	(29)	(76)	(181)	534	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(10,125)	(25,952)	(62,301)	183,543	-	-
171	CITY OF BARROW	(8,781)	(22,508)	(54,034)	159,187	-	-
172	CITY OF SAINT PAUL	(13,097)	(33,570)	(80,589)	237,420	-	-
173	MUNICIPALITY OF ANCHORAGE	(1,305,300)	(3,345,730)	(8,031,796)	23,662,211	-	-
174	KODIAK ISLAND BOROUGH	(15,522)	(39,787)	(95,513)	281,386	-	-
175	NOME JOINT UTILITY SYSTEM	(4,978)	(12,759)	(30,629)	90,236	-	-
176	CITY OF SAND POINT	(6,976)	(17,880)	(42,924)	126,456	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(46,983)	(120,426)	(289,096)	851,696	-	-
178	CITY OF DILLINGHAM	(15,711)	(40,270)	(96,673)	284,806	-	-
179	CITY OF UNALASKA	(74,848)	(191,849)	(460,554)	1,356,824	-	-
180	KENAI PENINSULA BOROUGH	(127,320)	(326,346)	(783,430)	2,308,039	-	-
181	CITY OF KETCHIKAN	(63,568)	(162,936)	(391,147)	1,152,344	-	-
182	CITY OF SEWARD	(31,233)	(80,057)	(192,186)	566,192	-	-
183	CITY OF FORT YUKON	(3,396)	(8,703)	(20,893)	61,553	-	-
184	BRISTOL BAY BOROUGH SD	(3,245)	(8,319)	(19,970)	58,832	-	-
185	CORDOVA CITY SD	(6,144)	(15,749)	(37,807)	111,382	-	-
186	CITY OF CRAIG	(11,276)	(28,903)	(69,384)	204,410	-	-
187	PETERSBURG MEDICAL CENTER	(56,157)	(143,941)	(345,546)	1,018,002	-	-
189	HAINES BOROUGH	(14,125)	(36,205)	(86,914)	256,053	-	-
190	KENAI PENINSULA BOROUGH SD	(109,350)	(280,284)	(672,852)	1,982,267	-	-
191	CITY OF NORTH POLE	(18,494)	(47,405)	(113,800)	335,263	-	-
192	CITY OF GALENA	(5,748)	(14,733)	(35,367)	104,194	-	-
193	CITY OF NENANA	(1,320)	(3,385)	(8,125)	23,937	-	-
195	YUPIIT SD	(12,604)	(32,307)	(77,557)	228,487	-	-
196	NENANA CITY SD	(11,137)	(28,547)	(68,531)	201,898	-	-
198	CITY OF SAXMAN	(766)	(1,964)	(4,714)	13,888	-	-
199	CITY OF HOONAH	(5,532)	(14,180)	(34,041)	100,286	-	-
200	CITY OF PELICAN	(766)	(1,964)	(4,714)	13,888	-	-
202	CITY OF WHITTIER	(9,351)	(23,969)	(57,540)	169,516	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(8,296)	(21,265)	(51,049)	150,394	-	-
204	CRAIG CITY SD	(6,190)	(15,867)	(38,091)	112,220	-	-
205	DILLINGHAM CITY SD	(8,658)	(22,193)	(53,276)	156,954	-	-
206	CITY OF THORNE BAY	(2,441)	(6,256)	(15,019)	44,246	-	-
208	CITY OF AKUTAN	(5,413)	(13,874)	(33,306)	98,122	-	-
209	UNALASKA CITY SD	(7,265)	(18,620)	(44,700)	131,691	-	-
211	KASHUNAMIUT SD	(12,566)	(32,208)	(77,320)	227,789	-	-
215	CITY OF HOMER	(41,917)	(107,440)	(257,922)	759,855	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(1,455)	(3,730)	(8,954)	26,380	-	-
219	BARTLETT REGIONAL HOSPITAL	(247,014)	(633,145)	(1,519,934)	4,477,827	-	-
220	NORTHWEST ARCTIC BOROUGH	(15,800)	(40,497)	(97,218)	286,411	-	-
221	SAINT MARY'S SD	(6,814)	(17,466)	(41,929)	123,525	-	-
222	CITY OF SELAWIK	(49)	(126)	(301)	888	-	-
223	BRISTOL BAY RHA	(8,535)	(21,877)	(52,518)	154,721	-	-
224	COPPER RIVER BASIN RHA	(3,931)	(10,075)	(24,186)	71,254	-	-
225	SKAGWAY CITY SD	(2,037)	(5,220)	(12,531)	36,918	-	-
227	CITY OF KLAWOCK	(4,758)	(12,197)	(29,279)	86,258	-	-
228	PETERSBURG CITY SD	(6,779)	(17,377)	(41,716)	122,897	-	-
230	ALEUTIANS EAST BOROUGH	(5,821)	(14,920)	(35,817)	105,520	-	-
231	CITY OF KIVALINA	(169)	(432)	(1,038)	3,057	-	-
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-
235	CITY OF HUSLIA	(1,012)	(2,595)	(6,230)	18,354	-	-
237	CITY OF KALTAG	(200)	(513)	(1,232)	3,629	-	-
240	HAINES BOROUGH SD	(5,786)	(14,831)	(35,604)	104,892	-	-
241	CITY OF NOORVIK	(1,216)	(3,116)	(7,481)	22,039	-	-
242	CITY OF ELIM	(81)	(207)	(498)	1,466	-	-
243	CITY OF ATKA	(212)	(543)	(1,303)	3,838	-	-
244	ALEUTIANS EAST BOROUGH SD	(6,221)	(15,946)	(38,281)	112,778	-	-

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2022

Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
246	DELTA/GREELY SD	(8,639)	(22,143)	(53,157)	156,605	-	-
247	LAKE AND PENINSULA BOROUGH	(2,653)	(6,799)	(16,321)	48,084	-	-
248	CITY AND BOROUGH OF YAKUTAT	(5,644)	(14,466)	(34,728)	102,310	-	-
249	CITY OF UNALAKLEET	(1,068)	(2,737)	(6,570)	19,356	-	-
251	KLAWOCK CITY SD	(4,216)	(10,805)	(25,939)	76,418	-	-
254	CITY OF MEKORYUK	(184)	(471)	(1,131)	3,333	-	-
255	ALASKA GATEWAY SD	(16,423)	(42,096)	(101,056)	297,717	-	-
256	CITY OF SAINT GEORGE	(1,270)	(3,256)	(7,816)	23,027	-	-
257	PELICAN CITY SD	(258)	(661)	(1,587)	4,676	-	-
258	DENALI BOROUGH	(3,800)	(9,739)	(23,381)	68,881	-	-
259	CITY OF ALLAKAKET	(120)	(307)	(737)	2,172	-	-
260	CITY OF KACHEMAK	(142)	(365)	(876)	2,582	-	-
262	COOK INLET HOUSING AUTHORITY	(75,494)	(193,507)	(464,534)	1,368,549	-	-
263	INTERIOR RHA	(6,818)	(17,476)	(41,953)	123,595	-	-
264	YAKUTAT SD	(1,898)	(4,865)	(11,678)	34,406	-	-
265	KAKE CITY SD	(3,896)	(9,986)	(23,973)	70,626	-	-
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(5,120)	(13,124)	(31,506)	92,818	-	-
270	BERING STRAITS RHA	(7,707)	(19,755)	(47,425)	139,716	-	-
271	CITY OF EGEGIK	(816)	(2,092)	(5,022)	14,795	-	-
275	ILISAGVIK COLLEGE	(33,828)	(86,708)	(208,152)	613,230	-	-
276	NORTH PACIFIC RIM HA	(9,547)	(24,472)	(58,748)	173,075	-	-
278	SAXMAN SEAPORT	(212)	(543)	(1,303)	3,838	-	-
279	TLINGIT-HAIDA RHA	(18,845)	(48,303)	(115,956)	341,614	-	-
280	CITY OF TOKSOOK BAY	(96)	(247)	(592)	1,745	-	-
281	BARANOF ISLAND HA	(4,385)	(11,239)	(26,981)	79,489	-	-
282	CITY OF DELTA JUNCTION	(1,748)	(4,480)	(10,755)	31,684	-	-
283	CITY OF ANDERSON	(73)	(187)	(448)	1,320	-	-
284	INTER-ISLAND FERRY AUTHORITY	(6,687)	(17,140)	(41,147)	121,222	-	-
285	CITY OF HOOPER BAY	(305)	(781)	(1,874)	5,520	-	-
286	CITY OF SELDOVIA	(681)	(1,747)	(4,193)	12,353	-	-
287	CITY OF KOYUK	(107)	(273)	(656)	1,933	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(2,741)	(7,026)	(16,866)	49,689	-	-
290	CITY OF UPPER KALSKAG	(96)	(247)	(592)	1,745	-	-
291	CITY OF SHAKTOOLIK	(466)	(1,194)	(2,866)	8,444	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(7,392)	(18,946)	(45,482)	133,994	-	-
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(25,166)	(64,505)	(154,853)	456,206	-	-
297	CITY OF NULATO	(730)	(1,870)	(4,489)	13,226	-	-
298	CITY OF ANIAK	(1,836)	(4,707)	(11,299)	33,289	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(5,467)	(14,012)	(33,638)	99,099	-	-
Subtotal		(15,439,294)	(39,573,831)	(95,001,363)	279,880,412	-	-
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	(1,884,906)	(4,831,369)	(11,598,237)	34,169,188	-	-
Total		(17,324,200)	(44,405,200)	(106,599,600)	314,049,600	-	-

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

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

Employer Number	Employer Name	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
101	STATE OF ALASKA (EMPLOYER)	250,431,789.63	257,229,808.12	214,163,034.62	209,312,188.69	184,854,257.93	181,986,238.88	166,567,055.06	645,749,494.21	203,129,298.31	180,334,432.33
102	SOUTHWEST REGION SD	388,361.74	390,697.52	366,623.06	375,472.76	366,393.10	308,857.17	259,441.64	258,053.73	227,600.21	194,436.30
103	ANNETTE ISLAND SD	244,495.11	195,110.00	104,056.34	111,445.04	124,652.72	105,128.29	77,600.18	68,553.36	63,109.03	55,404.65
104	BERING STRAIT SD	1,077,493.88	1,020,262.27	882,906.89	991,261.39	1,074,729.34	969,199.20	839,669.74	830,840.22	775,389.45	684,184.40
105	CHATHAM SD	75,565.39	53,177.29	51,335.54	54,303.14	64,310.47	59,025.45	50,165.69	41,996.51	35,142.37	33,055.65
106	ALASKA MUNICIPAL LEAGUE	-	3,561.50	18,444.64	18,011.29	43,160.76	38,346.18	32,974.13	31,218.29	27,792.01	23,219.80
107	CITY OF VALDEZ	1,579,594.93	1,468,783.96	1,126,215.56	1,182,880.74	1,110,224.34	953,829.06	799,354.15	761,411.14	708,410.31	626,906.26
108	JUNEAU BOROUGH SD	1,913,975.54	1,825,259.12	1,597,644.73	1,663,183.96	1,701,597.08	1,465,114.81	1,250,459.51	1,139,170.98	1,043,253.87	957,448.24
109	MATANUSKA-SUSITNA BOROUGH	3,874,788.05	3,669,764.19	2,999,224.72	2,991,411.86	3,059,511.17	2,667,192.33	2,309,531.07	2,137,388.06	1,846,295.37	1,634,409.55
110	MATANUSKA-SUSITNA BOROUGH SD	4,360,674.36	4,114,564.17	3,411,942.33	3,704,198.23	3,832,125.34	3,594,966.87	3,169,853.99	2,912,592.97	2,601,245.18	2,323,289.65
111	ANCHORAGE SD	12,502,978.77	11,976,035.97	10,409,416.31	11,046,629.24	12,034,513.93	10,851,565.21	9,435,119.16	9,078,003.83	8,383,077.64	7,701,318.45
112	COPPER RIVER SD	135,727.36	141,816.93	137,246.43	150,433.63	154,550.56	127,690.10	115,059.00	112,741.91	111,647.79	94,742.03
113	UNIVERSITY OF ALASKA	18,398,156.22	17,360,877.66	15,475,705.64	18,193,283.56	19,283,820.65	17,237,198.30	15,357,992.75	14,140,058.59	13,145,372.88	11,933,529.68
115	CITY OF KENAI	1,137,096.13	1,101,644.89	948,764.88	1,020,687.25	1,048,638.60	891,552.21	810,981.43	781,642.59	709,806.70	617,567.64
116	FAIRBANKS NORTH STAR BOROUGH	3,708,958.63	3,532,598.94	3,008,267.70	3,385,486.03	3,453,924.37	3,052,823.37	2,695,185.71	2,610,355.43	2,337,334.03	2,063,693.15
117	FAIRBANKS NORTH STAR BOROUGH SD	4,588,036.08	4,586,431.57	4,003,265.69	4,177,930.72	4,410,367.93	3,967,085.07	3,576,531.84	3,529,996.31	3,204,009.53	2,847,179.03
118	DENALI BOROUGH SD	136,713.17	148,789.29	92,644.14	84,932.10	124,680.48	124,644.03	112,628.88	106,877.46	91,427.75	73,650.62
120	CITY AND BOROUGH OF SITKA	2,953,057.23	2,800,698.48	3,109,715.24	1,429,026.86	1,450,092.70	1,274,776.17	1,141,912.74	1,123,085.43	1,033,902.52	868,674.71
121	CHUGACH SD	63,732.23	65,030.31	48,930.02	62,692.90	55,855.33	46,790.28	40,188.97	39,261.94	37,594.96	30,468.72
122	KETCHIKAN GATEWAY BOROUGH	956,970.66	834,979.34	718,695.45	720,945.48	784,774.01	695,793.78	610,901.77	576,532.23	540,060.47	467,890.05
123	CITY OF SOLDOTNA	686,580.66	638,344.08	557,511.55	578,939.58	622,384.47	491,105.79	423,167.57	384,739.27	348,524.73	287,694.29
124	IDITAROD AREA SD	93,578.52	118,808.41	100,732.22	123,854.34	125,164.57	120,470.54	83,660.56	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	277,506.05	253,121.45	152,014.81	204,521.97	211,426.32	197,688.51	172,613.95	179,781.70	150,884.37	131,850.47
126	CITY AND BOROUGH OF JUNEAU	5,847,838.30	5,618,881.44	4,872,727.48	4,882,826.51	5,167,948.43	4,480,029.89	3,828,035.28	3,551,867.39	3,289,968.12	2,893,101.37
128	CITY OF KODIAK	1,140,732.95	1,136,313.48	941,370.75	975,642.27	1,033,532.61	842,825.73	719,906.05	672,927.18	648,803.70	555,580.13
129	CITY OF FAIRBANKS	1,464,948.56	1,236,350.01	1,045,456.98	1,206,645.58	1,306,030.85	1,172,391.25	1,045,142.64	1,045,979.94	934,532.27	830,645.89
131	CITY OF WASILLA	1,318,961.10	1,201,899.00	966,338.66	1,022,634.76	1,051,896.61	878,391.92	732,713.82	696,649.74	626,760.60	565,123.14
132	CITY OF SKAGWAY (See employer 296)	-	-	-	112.52	-	-	-	-	-	-
133	SITKA BOROUGH SD	333,870.88	326,876.69	278,050.24	307,685.27	336,732.50	301,611.03	269,023.19	272,455.61	255,130.91	212,699.65
134	CITY OF PALMER	625,924.27	564,663.87	474,717.01	543,068.54	513,599.97	481,100.12	454,523.41	428,235.59	387,280.22	344,646.24
135	CITY AND BOROUGH OF WRANGELL	688,631.43	473,636.04	510,359.63	508,139.32	525,495.29	537,368.57	448,064.47	340,898.58	363,637.99	317,532.54
136	CITY OF BETHEL	1,044,208.26	952,532.36	770,718.54	828,331.56	800,181.73	672,657.59	583,636.74	579,755.54	606,834.75	518,318.76
137	VALDEZ CITY SD	298,740.86	254,643.59	216,727.41	235,930.68	264,070.38	248,669.06	212,803.56	205,937.39	186,104.03	175,715.60
138	HOONAH CITY SD	64,633.37	64,909.72	56,665.88	87,588.74	87,948.79	78,876.12	65,419.31	70,758.51	67,925.87	54,895.36
139	CITY OF NOME	564,033.67	510,166.36	382,441.64	353,149.60	372,708.75	320,168.83	276,562.63	284,173.83	273,419.08	218,018.19
140	CITY OF KOTZEBUE	685,643.95	650,236.89	490,208.46	503,556.52	498,260.64	470,027.95	420,002.67	389,550.86	382,307.27	319,182.66
141	GALENA CITY SD	624,286.21	546,898.78	467,186.00	472,714.01	503,567.04	437,622.68	376,866.58	367,303.01	291,335.91	296,252.26
143	CITY OF PETERSBURG	718,453.07	690,652.51	543,115.13	607,642.01	671,516.48	567,502.42	498,118.66	471,327.18	450,068.59	388,792.15
144	BRISTOL BAY BOROUGH	545,021.51	441,221.02	365,988.24	321,019.57	346,774.35	308,543.37	276,569.35	265,763.93	228,067.63	179,752.39
145	NORTH SLOPE BOROUGH	11,123,738.75	10,846,347.80	9,610,713.50	9,674,299.79	10,804,839.88	8,864,375.36	7,653,784.25	6,910,089.48	6,028,824.97	5,054,002.32
146	WRANGELL PUBLIC SD	104,676.86	67,005.14	80,131.30	85,260.43	122,786.60	100,105.46	82,685.54	81,932.44	83,628.42	76,728.99
148	CITY OF CORDOVA	464,152.14	456,604.95	396,460.61	397,761.03	439,939.43	387,473.88	324,432.24	290,829.31	257,744.08	188,929.67
149	NOME CITY SD	214,407.48	238,571.05	227,073.93	219,944.89	229,523.46	195,576.05	178,347.51	165,369.24	169,655.47	144,978.70
151	CITY OF KING COVE	163,736.94	145,912.90	132,187.78	130,313.15	144,819.34	110,643.38	113,153.59	92,121.05	96,788.67	87,124.06
152	ALASKA HOUSING FINANCE CORPORATION	2,918,281.35	2,781,491.95	2,572,143.25	2,616,011.15	2,931,581.65	2,678,131.55	2,474,822.80	2,402,690.05	2,332,816.68	2,064,192.76
153	LOWER YUKON SD	1,218,329.23	1,169,902.98	891,318.29	961,181.16	933,962.47	816,452.04	696,932.24	689,089.78	593,793.58	520,220.08
154	NORTHWEST ARCTIC BOROUGH SD	1,091,212.41	1,069,082.80	944,735.24	998,294.66	999,535.79	864,328.78	707,834.46	689,719.34	645,490.88	535,251.58
155	SOUTHEAST ISLAND SD	98,441.70	87,463.52	72,743.94	100,564.35	96,967.55	89,319.45	77,282.64	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	56,778.19	45,691.91	62,575.96	71,503.85	63,979.26	60,827.03	47,351.98	78,638.48	44,571.99	38,563.94
157	LOWER KUSKOKWIM SD	2,600,620.83	2,360,454.83	2,303,018.63	2,379,188.48	2,500,659.63	2,130,766.04	2,014,546.73	1,880,663.32	1,639,060.49	1,434,010.70
158	KODIAK ISLAND BOROUGH SD	965,614.49	861,301.46	747,302.69	770,028.94	835,963.34	756,346.25	679,880.92	587,334.98	524,878.35	477,178.81
159	YUKON FLATS SD	106,069.64	100,977.93	101,130.51	112,533.43	138,220.13	109,176.70	89,850.50	101,478.89	97,263.06	84,598.98
160	YUKON / KOYUKUK SD	399,229.96	350,175.80	268,591.04	260,556.40	280,073.93	234,173.43	201,178.06	187,462.25	186,520.96	160,101.59
161	NORTH SLOPE BOROUGH SD	1,588,981.51	1,583,918.04	1,412,962.17	1,632,888.96	1,792,940.70	1,490,393.35	1,280,285.23	1,154,751.25	1,020,577.71	900,636.03
162	ALEUTIAN REGION SD	-	-	-	149.07	-	13,542.17	16,135.15	13,792.07	18,527.58	15,612.94
163	CORDOVA COMMUNITY MEDICAL CENTER	683,924.39	540,274.86	840,022.27	158,456.50	144,402.17	344,185.80	227,258.49	248,861.44	260,285.87	201,408.54
164	LAKE AND PENINSULA BOROUGH SD	265,192.66	197,707.27	238,968.30	218,099.44	224,410.41	210,665.95	174,505.24	157,251.25	163,507.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	-	1,809.34	87,423.73	1,113,224.34	1,303,641.38	1,092,304.34	902,943.92	943,164.73	781,560.09	683,658.31
166	TANANA SD	13,948.97	9,812.60	9,369.71	11,407.96	13,551.42	10,952.38	11,709.41	11,672.02	9,892.38	9,288.04
167	SOUTHEAST REGIONAL RESOURCE CENTER	337,375.52	294,794.07	194,565.31	186,766.91	212,850.50	187,298.66	143,383.12	157,317.14	144,711.08	131,026.21
168	HYDABURG CITY SD	61,083.64	41,253.25	42,914.11	10,933.94	12,978.39	10,341.12	6,298.66	7,475.06	11,277.74	16,475.08
169	CITY OF TANANA	-	-	(2,121.60)	862.42	5,494.25	11,094.10	8,125.00	7,707.44	12,677.22	12,788.60
170	NORTH PACIFIC FISHERY MGMT COUNCIL	235,259.95	238,686.03	202,592.14	214,101.92	198,498.82	190,540.11	157,921.21	165,757.08	139,546.66	126,800.67
171	CITY OF BARROW	173,584.06	183,314.41	179,583.18	182,002.26	197,829.28	141,563.80	103,461.26	125,574.57	134,529.14	110,978.87

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

Employer Number	Employer Name	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
172	CITY OF SAINT PAUL	254,027.56	255,328.37	183,111.73	161,856.98	159,797.07	122,880.84	122,736.92	133,701.33	128,370.40	111,596.21
173	MUNICIPALITY OF ANCHORAGE	33,192,725.25	32,892,719.02	27,767,769.28	28,494,661.34	31,195,496.76	26,149,320.30	22,648,726.80	20,997,055.81	18,293,257.88	16,677,049.87
174	KODIAK ISLAND BOROUGH	386,987.07	407,817.96	352,818.17	401,283.85	483,891.79	406,215.17	377,364.74	370,431.63	311,697.73	277,124.34
175	NOME JOINT UTILITY SYSTEM	156,569.69	143,608.38	148,686.76	149,846.83	166,243.72	128,623.00	96,776.83	111,422.79	99,452.05	84,681.11
176	CITY OF SAND POINT	140,359.13	161,495.16	124,009.71	137,684.77	136,832.33	114,845.27	101,324.81	96,047.22	101,352.77	87,815.27
177	KETCHIKAN GATEWAY BOROUGH SD	834,167.61	835,361.72	685,411.37	709,856.63	730,412.76	606,526.88	500,171.03	485,539.41	454,270.54	376,810.88
178	CITY OF DILLINGHAM	356,315.07	388,562.46	313,063.08	339,297.76	308,901.47	286,868.19	253,525.66	240,624.90	232,117.67	190,076.27
179	CITY OF UNALASKA	1,719,696.99	1,684,249.51	1,366,374.01	1,447,546.20	1,342,563.47	1,200,784.27	1,079,554.22	1,034,494.42	964,672.39	811,762.94
180	KENAI PENINSULA BOROUGH	3,074,237.96	2,824,679.93	2,416,170.81	2,571,207.86	2,763,608.56	2,467,348.42	2,191,262.14	2,115,691.71	1,889,346.82	1,601,726.79
181	CITY OF KETCHIKAN	1,635,654.65	1,660,852.92	1,416,282.76	1,280,740.03	1,394,047.19	1,365,168.20	1,087,351.87	1,016,121.42	960,244.76	846,825.30
182	CITY OF SEWARD	756,999.74	644,759.95	535,472.87	582,640.84	682,907.09	593,188.53	520,461.61	505,599.23	447,420.24	400,507.46
183	CITY OF FORT YUKON	83,242.79	82,923.70	27,350.54	52,539.01	59,319.92	36,631.27	29,925.52	24,407.02	31,608.17	40,643.40
184	BRISTOL BAY BOROUGH SD	60,803.21	60,531.47	38,344.22	65,150.24	67,720.02	52,341.27	46,349.16	49,166.61	46,313.69	39,112.35
185	CORDOVA CITY SD	111,726.85	128,590.33	103,343.56	120,855.35	114,218.68	97,445.82	81,499.09	74,642.75	65,675.03	59,711.81
186	CITY OF CRAIG	240,447.17	228,207.32	185,999.52	192,295.23	208,725.66	173,706.12	145,753.57	143,027.57	135,972.60	121,694.88
187	PETERSBURG MEDICAL CENTER	1,302,798.19	1,200,503.68	843,683.08	765,431.16	835,198.48	672,520.14	543,713.86	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	339,943.99	287,742.04	251,420.56	273,602.96	292,945.19	241,701.22	190,011.51	201,274.78	191,333.61	165,734.57
190	KENAI PENINSULA BOROUGH SD	2,472,416.66	2,238,084.46	2,062,053.26	2,333,070.73	2,325,450.73	2,115,823.70	1,883,310.01	1,801,402.29	1,674,223.18	1,421,241.87
191	CITY OF NORTH POLE	425,997.49	404,926.59	326,436.22	335,996.81	348,945.59	306,495.00	255,809.64	240,246.66	235,377.68	197,079.62
192	CITY OF GALENA	132,900.63	128,084.25	109,332.63	113,252.07	123,814.50	108,184.93	98,842.64	87,750.42	149,890.65	135,131.66
193	CITY OF NENANA	24,998.75	9,422.74	101,458.98	(10,133.20)	7,193.33	31,998.56	38,856.92	28,910.28	53,954.25	37,806.28
195	YUPIIT SD	273,034.55	256,962.62	198,922.03	221,266.73	242,813.04	268,198.46	188,579.72	190,322.87	176,839.06	158,183.93
196	NENANA CITY SD	267,980.44	213,030.96	173,496.69	178,607.29	202,885.83	153,532.87	135,603.07	113,524.96	110,027.46	91,099.99
198	CITY OF SAXMAN	10,217.21	15,424.25	21,792.82	11,464.70	11,354.35	6,595.19	9,929.50	9,803.77	11,651.84	8,824.85
199	CITY OF HOONAH	128,396.89	119,313.81	112,956.30	107,192.09	120,798.58	111,355.40	98,493.38	115,456.55	95,347.84	81,085.60
200	CITY OF PELICAN	19,344.45	15,917.75	18,306.16	10,525.90	10,437.15	19,765.20	11,524.31	17,659.79	14,777.67	13,383.43
202	CITY OF WHITTIER	238,525.96	189,953.59	160,457.97	121,808.42	138,582.70	115,400.65	96,415.10	92,436.15	100,116.70	95,306.74
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	186,453.69	185,510.95	194,194.72	219,838.73	248,622.66	214,948.21	193,298.76	169,226.85	168,978.13	140,576.51
204	CRAIG CITY SD	100,205.02	109,943.53	82,966.67	107,048.85	97,223.13	84,237.08	73,919.17	80,321.44	77,720.79	70,154.16
205	DILLINGHAM CITY SD	201,212.02	182,660.69	143,980.02	147,679.28	197,400.89	152,456.89	124,402.20	127,452.19	133,413.38	124,333.62
206	CITY OF THORNE BAY	56,547.92	52,960.05	48,841.02	47,719.69	50,619.30	43,291.46	37,467.03	34,968.48	34,043.87	31,346.80
208	CITY OF AKUTAN	113,065.87	116,100.76	101,533.99	108,428.25	113,042.06	121,738.97	81,948.03	61,711.50	72,553.44	47,446.94
209	UNALASKA CITY SD	165,004.75	152,455.85	124,600.04	156,248.62	148,931.67	132,290.61	105,126.45	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	306,226.61	240,261.13	201,287.06	174,274.06	182,924.57	169,055.98	147,958.89	158,415.85	140,471.80	119,604.08
215	CITY OF HOMER	1,007,909.02	973,042.69	810,371.54	801,186.48	877,584.43	759,780.86	653,441.50	644,308.00	595,070.63	534,938.35
218	SPECIAL EDUCATION SERVICE AGENCY	38,979.76	29,880.79	23,553.26	33,272.26	26,707.45	26,900.00	22,882.89	24,676.70	20,206.10	16,601.43
219	BARTLETT REGIONAL HOSPITAL	6,159,618.46	5,750,518.25	4,374,076.47	4,355,687.99	4,754,539.15	3,869,928.45	3,161,219.15	2,984,175.99	2,699,543.46	2,414,840.76
220	NORTHWEST ARCTIC BOROUGH	370,915.99	385,374.07	315,826.70	320,103.14	319,985.67	214,885.54	212,012.19	230,145.66	216,552.55	163,631.44
221	SAINT MARY'S SD	142,070.33	133,167.82	205,253.15	102,974.08	76,641.03	75,215.03	63,597.89	57,575.51	54,254.05	41,804.59
222	CITY OF SELAWIK	-	-	-	-	-	-	1,710.52	1,084.24	985.39	-
223	BRISTOL BAY RHA	209,358.52	178,173.25	165,766.57	175,652.30	177,358.08	165,526.77	163,865.39	173,991.33	163,779.48	133,550.54
224	COPPER RIVER BASIN RHA	111,905.70	90,235.27	78,133.23	69,133.99	69,088.18	63,081.84	55,032.70	51,469.69	44,665.08	44,207.99
225	SKAGWAY CITY SD	54,394.05	46,368.52	45,021.32	38,045.01	41,376.45	42,278.15	36,723.97	40,503.44	33,350.35	30,329.45
227	CITY OF KLAUWOCK	117,205.31	84,959.16	80,698.03	71,751.91	76,483.10	76,644.75	66,974.41	66,322.40	56,395.26	41,457.88
228	PETERSBURG CITY SD	114,901.31	121,360.47	111,942.56	117,384.89	134,819.50	104,727.03	97,319.92	97,419.79	90,429.21	82,930.15
230	ALEUTIANS EAST BOROUGH	147,986.98	156,135.47	145,456.08	155,593.98	145,454.34	138,424.15	135,647.09	126,858.38	109,612.91	98,443.63
231	CITY OF KIVALINA	-	-	-	-	-	-	4,033.05	4,399.69	3,733.07	3,392.75
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	23,585.80	21,773.65	20,347.43	20,695.92	24,456.77	17,639.38	14,369.40	15,502.85	13,523.32	12,323.53
237	CITY OF KALTAG	4,390.16	4,407.16	4,417.93	6,477.76	5,103.50	4,041.12	3,440.74	3,849.87	3,224.16	2,215.50
240	HAINES BOROUGH SD	109,925.76	100,236.32	92,742.32	96,315.51	93,728.92	78,762.23	71,531.31	68,143.61	67,003.94	65,906.95
241	CITY OF NOORVIK	-	-	-	(868.03)	-	-	12,067.90	12,129.99	26,916.46	26,096.37
242	CITY OF ELIM	-	561.73	26,196.26	-	-	2,142.95	3,903.32	2,993.68	2,199.92	2,355.23
243	CITY OF ATKA	5,689.60	2,880.79	4,276.50	4,535.15	20,245.05	16,954.41	19,573.72	17,896.90	9,812.00	4,131.41
244	ALEUTIANS EAST BOROUGH SD	149,422.45	138,629.15	111,464.01	108,870.44	102,903.23	84,835.22	84,983.69	90,618.86	89,123.69	70,705.53
246	DELTA/GREELY SD	197,019.12	225,152.03	208,908.34	233,474.50	261,625.42	228,638.98	218,292.34	187,769.22	175,538.63	151,031.28
247	LAKE AND PENINSULA BOROUGH	63,690.90	60,688.06	48,141.95	44,151.84	52,941.39	41,230.65	36,807.18	35,902.22	37,095.73	51,215.64
248	CITY AND BOROUGH OF YAKUTAT	146,304.21	126,309.24	126,085.90	120,027.11	114,850.15	107,607.02	88,576.50	77,818.93	76,016.52	64,363.29
249	CITY OF UNALAKLEET	107,471.90	-	54,975.47	23,159.96	30,868.08	23,370.43	24,717.11	37,085.54	46,775.10	32,938.60
251	KLAUWOCK CITY SD	79,563.69	75,215.07	64,620.17	68,797.84	69,667.71	61,734.87	56,056.88	54,856.08	45,473.50	48,777.59
254	CITY OF MEKORYUK	3,715.13	(705.44)	6,623.42	-	-	1,625.14	3,031.76	4,564.01	4,070.22	3,747.20
255	ALASKA GATEWAY SD	312,451.03	280,159.86	195,011.21	188,763.95	190,482.69	151,940.61	116,168.25	107,602.20	99,079.56	89,669.28
256	CITY OF SAINT GEORGE	-	-	-	(4,177.33)	-	-	15,961.71	13,836.37	28,122.53	25,689.99
257	PELICAN CITY SD	14,921.15	87,542.61	8,505.89	17,659.67	16,241.37	14,646.69	13,039.90	12,497.50	11,552.86	9,822.93

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

Employer Number	Employer Name	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
258	DENALI BOROUGH	81,589.73	74,316.66	49,535.40	51,982.96	49,494.71	48,048.44	41,137.77	36,328.96	36,768.80	34,167.31
259	CITY OF ALLAKAKET	-	-	-	-	-	-	3,037.19	3,027.57	2,652.98	2,411.12
260	CITY OF KACHEMAK	1,240.31	3,908.99	3,259.94	3,235.28	3,401.96	2,095.51	2,671.47	3,130.17	2,650.03	2,147.65
262	COOK INLET HOUSING AUTHORITY	1,801,059.87	1,600,567.05	1,234,545.62	1,115,451.23	1,085,652.12	909,830.93	748,313.20	661,663.73	612,411.06	490,014.27
263	INTERIOR RHA	185,111.26	186,419.51	113,353.14	139,282.19	149,825.47	130,551.19	119,833.91	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	31,393.29	34,071.85	34,140.51	39,570.50	35,470.70	33,998.30	26,845.93	26,311.58	29,711.94	28,902.61
265	KAKE CITY SD	81,897.48	79,993.29	71,081.43	73,158.89	72,841.55	63,854.50	51,290.07	46,392.29	48,232.20	38,336.76
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-	-	-	2,376.05	2,159.44
267	ALEUTIAN HOUSING AUTHORITY	127,841.68	128,093.08	109,811.70	121,830.36	141,031.87	145,831.60	126,353.37	121,383.23	128,809.24	108,392.22
270	BERING STRAITS RHA	211,657.58	204,981.34	193,116.05	197,015.37	227,832.34	176,211.67	172,838.49	165,770.11	143,539.40	120,405.00
271	CITY OF EGEGIK	43,320.71	188,994.83	11,741.43	11,230.46	12,523.67	18,214.23	15,238.32	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	810,809.67	817,285.72	634,561.47	708,578.07	744,174.69	586,407.26	487,530.42	453,488.90	453,401.65	413,068.29
276	NORTH PACIFIC RIM HA	235,375.79	197,146.21	175,958.26	173,224.53	180,851.48	185,145.74	159,396.18	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	1,393.19	6,987.13	7,941.99	9,299.91	4,553.75	9,304.94	8,770.85	8,943.98	7,514.61	7,255.96
279	TLINGIT-HAIDA RHA	437,542.89	395,894.94	368,566.30	343,585.71	376,008.90	350,619.04	315,998.92	298,630.33	292,815.98	265,527.92
280	CITY OF TOKSOOK BAY	4,124.81	4,089.10	2,653.47	5,427.28	7,337.93	2,526.35	3,564.54	3,606.44	2,648.39	4,224.67
281	BARANOF ISLAND HA	107,888.95	97,696.63	84,836.82	71,439.26	88,300.48	82,971.18	75,480.29	73,555.43	67,515.96	59,359.63
282	CITY OF DELTA JUNCTION	36,265.11	37,720.87	34,281.13	38,512.13	45,058.89	41,128.84	40,054.78	29,485.84	27,078.15	23,277.80
283	CITY OF ANDERSON	-	-	(1,060.75)	1,350.80	1,232.08	1,447.05	1,591.10	4,018.65	7,179.13	6,723.71
284	INTER-ISLAND FERRY AUTHORITY	169,262.26	151,013.57	127,554.92	144,021.90	154,317.02	131,762.97	115,014.15	119,015.18	102,105.29	93,354.43
285	CITY OF HOOPER BAY	-	-	-	-	-	-	7,640.14	7,945.74	6,741.84	6,127.22
286	CITY OF SELDOVIA	13,295.51	13,563.57	8,005.83	8,902.07	8,333.81	8,580.62	6,647.51	8,884.27	7,978.22	6,402.76
287	CITY OF KOYUK	-	-	-	-	-	-	2,549.95	2,781.76	2,360.28	2,145.10
288	NORTHWEST INUPIAT HOUSING AUTHORITY	226,044.76	69,385.21	123,468.06	129,586.72	147,159.74	135,084.97	115,081.44	105,199.97	115,228.75	108,781.76
290	CITY OF UPPER KALSKAG	6,145.37	2,461.60	4,353.54	1,194.40	3,668.91	3,248.53	3,383.63	3,686.71	5,558.68	2,854.84
291	CITY OF SHAKTOOLIK	3,483.88	6,364.52	1,027.40	2,149.19	2,202.88	1,895.18	1,567.94	1,576.41	1,736.65	1,947.21
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	257,530.65	214,650.56	154,697.58	171,394.26	205,150.15	174,426.45	130,326.99	151,235.52	136,498.26	120,374.22
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	578,984.23	558,092.74	453,087.84	409,951.12	516,204.54	435,699.83	379,737.11	364,106.21	329,903.72	265,607.56
297	CITY OF NULATO	29,090.36	40,354.14	13,671.20	7,041.40	7,760.57	7,649.51	5,828.84	4,837.61	6,965.31	4,396.44
298	CITY OF ANIAK	30,221.39	30,668.65	15,870.83	16,633.04	14,221.91	9,654.32	5,095.40	6,009.26	9,745.64	9,548.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	126,646.13	132,117.49	244,920.72	359,640.81	402,177.07	352,235.67	319,809.73	346,160.10	59,834.16	-
Subtotal		415,538,244.42	414,740,455.25	350,028,142.70	350,600,889.87	335,984,681.46	313,417,916.47	281,059,443.65	753,680,641.72	300,998,446.84	267,092,321.80
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	97,700,000.00	101,383,319.93	79,486,412.81	67,857,170.86	36,398,783.49	49,345,975.15	42,976,825.15	472,536,547.57	82,553,589.50	77,689,124.75
Total		513,238,244.42	516,123,775.18	429,514,555.51	418,458,060.73	372,383,464.95	362,763,891.62	324,036,268.80	1,226,217,189.29	383,552,036.34	344,781,446.55

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2022

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	1,434,000	0.29288%
103	ANNETTE ISLAND SD	879,000	0.17953%
104	BERING STRAIT SD	3,642,000	0.74385%
105	CHATHAM SD	276,000	0.05637%
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%
107	CITY OF VALDEZ	4,697,000	0.95933%
108	JUNEAU BOROUGH SD	6,052,000	1.23608%
109	MATANUSKA-SUSITNA BOROUGH	11,620,000	2.37331%
110	MATANUSKA-SUSITNA BOROUGH SD	14,292,000	2.91905%
111	ANCHORAGE SD	41,392,000	8.45404%
112	COPPER RIVER SD	587,000	0.11989%
113	UNIVERSITY OF ALASKA	50,293,000	10.27201%
115	CITY OF KENAI	3,521,000	0.71914%
116	FAIRBANKS NORTH STAR BOROUGH	11,542,000	2.35738%
117	FAIRBANKS NORTH STAR BOROUGH SD	15,084,000	3.08081%
118	DENALI BOROUGH SD	634,000	0.12949%
120	CITY AND BOROUGH OF SITKA	4,500,000	0.91910%
121	CHUGACH SD	298,000	0.06086%
122	KETCHIKAN GATEWAY BOROUGH	2,499,000	0.51040%
123	CITY OF SOLDOTNA	1,992,000	0.40685%
124	IDITAROD AREA SD	432,000	0.08823%
125	KUSPUK SD	977,000	0.19955%
126	CITY AND BOROUGH OF JUNEAU	16,815,000	3.43435%
128	CITY OF KODIAK	3,695,000	0.75468%
129	CITY OF FAIRBANKS	3,806,000	0.77735%
131	CITY OF WASILLA	4,012,000	0.81942%
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%
133	SITKA BOROUGH SD	1,134,000	0.23161%
134	CITY OF PALMER	1,939,000	0.39603%
135	CITY AND BOROUGH OF WRANGELL	1,541,000	0.31474%
136	CITY OF BETHEL	3,245,000	0.66277%
137	VALDEZ CITY SD	983,000	0.20077%
138	HOONAH CITY SD	214,000	0.04371%
139	CITY OF NOME	1,595,000	0.32577%
140	CITY OF KOTZEBUE	2,038,000	0.41625%
141	GALENA CITY SD	1,894,000	0.38684%
143	CITY OF PETERSBURG	2,258,000	0.46118%
144	BRISTOL BAY BOROUGH	1,404,000	0.28676%
145	NORTH SLOPE BOROUGH	33,201,000	6.78108%
146	WRANGELL PUBLIC SD	218,000	0.04453%
148	CITY OF CORDOVA	1,404,000	0.28676%
149	NOME CITY SD	587,000	0.11989%
151	CITY OF KING COVE	515,000	0.10519%
152	ALASKA HOUSING FINANCE CORPORATION	8,623,000	1.76119%
153	LOWER YUKON SD	4,087,000	0.83474%
154	NORTHWEST ARCTIC BOROUGH SD	3,113,000	0.63581%
155	SOUTHEAST ISLAND SD	299,000	0.06107%
156	PRIBILOF SD	117,000	0.02390%
157	LOWER KUSKOKWIM SD	8,340,000	1.70339%
158	KODIAK ISLAND BOROUGH SD	3,093,000	0.63172%
159	YUKON FLATS SD	436,000	0.08905%
160	YUKON / KOYUKUK SD	1,209,000	0.24693%
161	NORTH SLOPE BOROUGH SD	5,357,000	1.09413%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,992,000	0.40685%
164	LAKE AND PENINSULA BOROUGH SD	813,000	0.16605%
165	SITKA COMMUNITY HOSPITAL	-	0.00000%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2022

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
166	TANANA SD	41,000	0.00837%
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,004,000	0.20506%
168	HYDABURG CITY SD	300,000	0.06127%
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	728,000	0.14869%
171	CITY OF BARROW	629,000	0.12847%
172	CITY OF SAINT PAUL	941,000	0.19219%
173	MUNICIPALITY OF ANCHORAGE	93,839,000	19.16599%
174	KODIAK ISLAND BOROUGH	1,114,000	0.22753%
175	NOME JOINT UTILITY SYSTEM	357,000	0.07291%
176	CITY OF SAND POINT	502,000	0.10253%
177	KETCHIKAN GATEWAY BOROUGH SD	3,379,000	0.69014%
178	CITY OF DILLINGHAM	1,128,000	0.23039%
179	CITY OF UNALASKA	5,384,000	1.09965%
180	KENAI PENINSULA BOROUGH	9,154,000	1.86964%
181	CITY OF KETCHIKAN	4,571,000	0.93360%
182	CITY OF SEWARD	2,245,000	0.45853%
183	CITY OF FORT YUKON	243,000	0.04963%
184	BRISTOL BAY BOROUGH SD	234,000	0.04779%
185	CORDOVA CITY SD	438,000	0.08946%
186	CITY OF CRAIG	810,000	0.16544%
187	PETERSBURG MEDICAL CENTER	4,039,000	0.82494%
189	HAINES BOROUGH	1,016,000	0.20751%
190	KENAI PENINSULA BOROUGH SD	7,860,000	1.60535%
191	CITY OF NORTH POLE	1,329,000	0.27144%
192	CITY OF GALENA	415,000	0.08476%
193	CITY OF NENANA	95,000	0.01940%
195	YUPIIT SD	908,000	0.18545%
196	NENANA CITY SD	803,000	0.16401%
198	CITY OF SAXMAN	55,000	0.01123%
199	CITY OF HOONAH	401,000	0.08190%
200	CITY OF PELICAN	55,000	0.01123%
202	CITY OF WHITTIER	672,000	0.13725%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	594,000	0.12132%
204	CRAIG CITY SD	445,000	0.09089%
205	DILLINGHAM CITY SD	622,000	0.12704%
206	CITY OF THORNE BAY	176,000	0.03595%
208	CITY OF AKUTAN	388,000	0.07925%
209	UNALASKA CITY SD	523,000	0.10682%
211	KASHUNAMIUT SD	903,000	0.18443%
215	CITY OF HOMER	3,012,000	0.61518%
218	SPECIAL EDUCATION SERVICE AGENCY	105,000	0.02145%
219	BARTLETT REGIONAL HOSPITAL	17,757,000	3.62675%
220	NORTHWEST ARCTIC BOROUGH	1,133,000	0.23141%
221	SAINT MARY'S SD	492,000	0.10049%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	616,000	0.12581%
224	COPPER RIVER BASIN RHA	283,000	0.05780%
225	SKAGWAY CITY SD	148,000	0.03023%
227	CITY OF KLAUOCK	343,000	0.07006%
228	PETERSBURG CITY SD	491,000	0.10028%
230	ALEUTIANS EAST BOROUGH	417,000	0.08517%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA (Terminated)	-	0.00000%
235	CITY OF HUSLIA	73,000	0.01491%
237	CITY OF KALTAG	16,000	0.00327%
240	HAINES BOROUGH SD	416,000	0.08497%
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	-	0.00000%

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2022

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
243	CITY OF ATKA	16,000	0.00327%
244	ALEUTIANS EAST BOROUGH SD	451,000	0.09211%
246	DELTA/GREELY SD	621,000	0.12684%
247	LAKE AND PENINSULA BOROUGH	191,000	0.03901%
248	CITY AND BOROUGH OF YAKUTAT	406,000	0.08292%
249	CITY OF UNALAKLEET	-	0.00000%
251	KLAWOCK CITY SD	301,000	0.06148%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	1,180,000	0.24101%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	18,000	0.00368%
258	DENALI BOROUGH	272,000	0.05555%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	11,000	0.00225%
262	COOK INLET HOUSING AUTHORITY	5,428,000	1.10863%
263	INTERIOR RHA	492,000	0.10049%
264	YAKUTAT SD	138,000	0.02819%
265	KAKE CITY SD	280,000	0.05719%
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	369,000	0.07537%
270	BERING STRAITS RHA	552,000	0.11274%
271	CITY OF EGEGIK	59,000	0.01205%
275	ILISAGVIK COLLEGE	2,429,000	0.49611%
276	NORTH PACIFIC RIM HA	685,000	0.13991%
278	SAXMAN SEAPORT	16,000	0.00327%
279	TLINGIT-HAIDA RHA	1,354,000	0.27655%
280	CITY OF TOKSOOK BAY	8,000	0.00163%
281	BARANOF ISLAND HA	316,000	0.06454%
282	CITY OF DELTA JUNCTION	127,000	0.02594%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	478,000	0.09763%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	50,000	0.01021%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	196,000	0.04003%
290	CITY OF UPPER KALSKAG	8,000	0.00163%
291	CITY OF SHAKTOOLIK	34,000	0.00694%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	532,000	0.10866%
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	1,808,000	0.36927%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	132,000	0.02696%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	392,000	0.08006%
Total		489,612,000	100.00000%

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

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2022

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
101	STATE OF ALASKA (EMPLOYER)	-	-
102	SOUTHWEST REGION SD	1,624,185	106,101
103	ANNETTE ISLAND SD	995,578	65,037
104	BERING STRAIT SD	4,125,022	269,469
105	CHATHAM SD	312,605	20,421
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	5,319,942	347,527
108	JUNEAU BOROUGH SD	6,854,649	447,783
109	MATANUSKA-SUSITNA BOROUGH	13,161,107	859,755
110	MATANUSKA-SUSITNA BOROUGH SD	16,187,482	1,057,454
111	ANCHORAGE SD	46,881,631	3,062,562
112	COPPER RIVER SD	664,851	43,432
113	UNIVERSITY OF ALASKA	56,963,130	3,721,140
115	CITY OF KENAI	3,987,974	260,516
116	FAIRBANKS NORTH STAR BOROUGH	13,072,762	853,984
117	FAIRBANKS NORTH STAR BOROUGH SD	17,084,522	1,116,053
118	DENALI BOROUGH SD	718,085	46,909
120	CITY AND BOROUGH OF SITKA	5,096,814	332,951
121	CHUGACH SD	337,522	22,049
122	KETCHIKAN GATEWAY BOROUGH	2,830,431	184,899
123	CITY OF SOLDOTNA	2,256,190	147,387
124	IDITAROD AREA SD	489,294	31,963
125	KUSPUK SD	1,106,575	72,287
126	CITY AND BOROUGH OF JUNEAU	19,045,096	1,244,129
128	CITY OF KODIAK	4,185,051	273,390
129	CITY OF FAIRBANKS	4,310,772	281,603
131	CITY OF WASILLA	4,544,093	296,845
132	CITY OF SKAGWAY (See employer 296)	-	-
133	SITKA BOROUGH SD	1,284,397	83,904
134	CITY OF PALMER	2,196,161	143,465
135	CITY AND BOROUGH OF WRANGELL	1,745,376	114,017
136	CITY OF BETHEL	3,675,369	240,095
137	VALDEZ CITY SD	1,113,371	72,731
138	HOONAH CITY SD	242,382	15,834
139	CITY OF NOME	1,806,538	118,013
140	CITY OF KOTZEBUE	2,308,291	150,790
141	GALENA CITY SD	2,145,193	140,136
143	CITY OF PETERSBURG	2,557,468	167,068
144	BRISTOL BAY BOROUGH	1,590,206	103,881
145	NORTH SLOPE BOROUGH	37,604,296	2,456,516
146	WRANGELL PUBLIC SD	246,912	16,130
148	CITY OF CORDOVA	1,590,206	103,881
149	NOME CITY SD	664,851	43,432
151	CITY OF KING COVE	583,302	38,104
152	ALASKA HOUSING FINANCE CORPORATION	9,766,629	638,009
153	LOWER YUKON SD	4,629,040	302,394
154	NORTHWEST ARCTIC BOROUGH SD	3,525,863	230,328
155	SOUTHEAST ISLAND SD	338,655	22,123
156	PRIBILOF SD	132,517	8,657
157	LOWER KUSKOKWIM SD	9,446,096	617,070
158	KODIAK ISLAND BOROUGH SD	3,503,210	228,849
159	YUKON FLATS SD	493,825	32,259
160	YUKON / KOYUKUK SD	1,369,344	89,453
161	NORTH SLOPE BOROUGH SD	6,067,474	396,360
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	2,256,190	147,387
164	LAKE AND PENINSULA BOROUGH SD	920,824	60,153
165	SITKA COMMUNITY HOSPITAL	-	-

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2022

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
166	TANANA SD	46,438	3,034
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,137,156	74,285
168	HYDABURG CITY SD	339,788	22,197
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	824,551	53,864
171	CITY OF BARROW	712,421	46,539
172	CITY OF SAINT PAUL	1,065,801	69,624
173	MUNICIPALITY OF ANCHORAGE	106,284,436	6,943,074
174	KODIAK ISLAND BOROUGH	1,261,745	82,424
175	NOME JOINT UTILITY SYSTEM	404,347	26,414
176	CITY OF SAND POINT	568,578	37,143
177	KETCHIKAN GATEWAY BOROUGH SD	3,827,141	250,010
178	CITY OF DILLINGHAM	1,277,601	83,460
179	CITY OF UNALASKA	6,098,055	398,358
180	KENAI PENINSULA BOROUGH	10,368,053	677,297
181	CITY OF KETCHIKAN	5,177,231	338,205
182	CITY OF SEWARD	2,542,744	166,106
183	CITY OF FORT YUKON	275,228	17,979
184	BRISTOL BAY BOROUGH SD	265,034	17,313
185	CORDOVA CITY SD	496,090	32,407
186	CITY OF CRAIG	917,427	59,931
187	PETERSBURG MEDICAL CENTER	4,574,674	298,842
189	HAINES BOROUGH	1,150,747	75,173
190	KENAI PENINSULA BOROUGH SD	8,902,436	581,555
191	CITY OF NORTH POLE	1,505,259	98,332
192	CITY OF GALENA	470,040	30,706
193	CITY OF NENANA	107,599	7,029
195	YUPIIT SD	1,028,424	67,182
196	NENANA CITY SD	909,498	59,413
198	CITY OF SAXMAN	62,294	4,069
199	CITY OF HOONAH	454,183	29,670
200	CITY OF PELICAN	62,294	4,069
202	CITY OF WHITTIER	761,124	49,721
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	672,779	43,950
204	CRAIG CITY SD	504,018	32,925
205	DILLINGHAM CITY SD	704,493	46,021
206	CITY OF THORNE BAY	199,342	13,022
208	CITY OF AKUTAN	439,459	28,708
209	UNALASKA CITY SD	592,363	38,696
211	KASHUNAMIUT SD	1,022,761	66,812
215	CITY OF HOMER	3,411,468	222,856
218	SPECIAL EDUCATION SERVICE AGENCY	118,926	7,769
219	BARTLETT REGIONAL HOSPITAL	20,112,029	1,313,827
220	NORTHWEST ARCTIC BOROUGH	1,283,265	83,830
221	SAINT MARY'S SD	557,252	36,403
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	697,697	45,577
224	COPPER RIVER BASIN RHA	320,533	20,939
225	SKAGWAY CITY SD	167,629	10,950
227	CITY OF KLAUOCK	388,491	25,378
228	PETERSBURG CITY SD	556,119	36,329
230	ALEUTIANS EAST BOROUGH	472,305	30,854
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA (Terminated)	-	-
235	CITY OF HUSLIA	82,682	5,401
237	CITY OF KALTAG	18,122	1,184
240	HAINES BOROUGH SD	471,172	30,780
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	-	-

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2022

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
243	CITY OF ATKA	18,122	1,184
244	ALEUTIANS EAST BOROUGH SD	510,814	33,369
246	DELTA/GREELY SD	703,360	45,947
247	LAKE AND PENINSULA BOROUGH	216,331	14,132
248	CITY AND BOROUGH OF YAKUTAT	459,846	30,040
249	CITY OF UNALAKLEET	-	-
251	KLAWOCK CITY SD	340,920	22,271
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	1,336,498	87,307
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	20,387	1,332
258	DENALI BOROUGH	308,074	20,125
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	12,459	814
262	COOK INLET HOUSING AUTHORITY	6,147,891	401,613
263	INTERIOR RHA	557,252	36,403
264	YAKUTAT SD	156,302	10,211
265	KAKE CITY SD	317,135	20,717
266	CITY OF QUINHAGAK (Terminated)	-	-
267	ALEUTIAN HOUSING AUTHORITY	417,939	27,302
270	BERING STRAITS RHA	625,209	40,842
271	CITY OF EGEGIK	66,825	4,365
275	ILISAGVIK COLLEGE	2,751,147	179,720
276	NORTH PACIFIC RIM HA	775,848	50,683
278	SAXMAN SEAPORT	18,122	1,184
279	TLINGIT-HAIDA RHA	1,533,575	100,181
280	CITY OF TOKSOOK BAY	9,061	592
281	BARANOF ISLAND HA	357,910	23,381
282	CITY OF DELTA JUNCTION	143,843	9,397
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	541,395	35,367
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	56,631	3,699
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	221,995	14,502
290	CITY OF UPPER KALSKAG	9,061	592
291	CITY OF SHAKTOOLIK	38,509	2,516
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	602,557	39,362
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-
296	MUNICIPALITY OF SKAGWAY	2,047,787	133,773
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	149,507	9,767
299	ALASKA GASLINE DEVELOPMENT CORPORATION	443,989	29,004
Total		554,546,990	36,226,008

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