

State of Alaska Public Employees' Retirement System

Information Required Under Governmental
Accounting Standards Board Statement
No. 68 as of June 30, 2023

November 2023



November 6, 2023

State of Alaska
The Alaska Retirement Management Board
The Department of Revenue, Treasury Division
The Department of Administration, Division of Retirement and Benefits
P.O. Box 110203
Juneau, AK 99811-0203

GASB 68 Report as of June 30, 2023 for June 30, 2024 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, 2024 reporting based on a measurement date of June 30, 2023. Please refer to the GASB 67 report dated September 26, 2023 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, 2023 measurement date.

The Alaska Retirement Management Board (Board) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. 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, 2022 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, 2023 asset statements that were provided to us by staff of the State of Alaska on September 10, 2023.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2022 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from June 30, 2022 to the June 30, 2023 measurement date, as GASB 68 permits. 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 those that, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Buck provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used, and the signing actuaries review the assumptions annually through discussions with the Board staff and analysis of actuarial experience.

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

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

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


This report was prepared under 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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¹ Through FY2039

Section 1 – GASB 68 Information

Pension Expense

Measurement Date	June 30, 2023	June 30, 2022
Reporting Date	June 30, 2024	June 30, 2023
Service cost	\$ 116,137,000	\$ 119,376,000
Interest cost	1,122,591,000	1,120,832,000
Expected return on assets	(765,278,000)	(865,637,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	193,787,000	(172,703,000)
Current period effect of changes in assumptions	0	227,035,000
Current period difference between projected and actual investment earnings	(6,925,600)	314,049,600
Member contributions	(79,968,000)	(66,412,000)
Administrative expenses	7,842,000	9,038,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	403,325,000	89,275,400
Current period recognition of prior years' deferred inflows of resources	(420,649,200)	(441,713,133)
Other additions less other deductions	<u>(168,000)</u>	<u>(187,000)</u>
Total	\$ 570,693,200	\$ 332,953,867

The employers' allocation of the pension expense for June 30, 2024 reporting is shown in Schedule C in the Appendix.

The difference between projected and actual investment earnings is recognized over 5 years.

The effects of changes in assumptions and differences between expected and actual experience are recognized over the average future working lifetime. This period is:

- 1.0 years as of June 30, 2022 (for the June 30, 2023 measurement date)¹
- 1.0 years as of June 30, 2021 (for the June 30, 2022 measurement date)

¹ The average future working lifetime as of June 30, 2022 is 0.9. For purposes of recognizing the changes in assumptions and differences in experience, the minimum period is 1.0 years.

Actuarial Assumptions

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

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

Actuarial Cost Method

Entry Age Normal, level percent of pay.

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net Pension Liability

The employers' allocations of net pension liability as of the June 30, 2022 and June 30, 2023 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2023 measurement date is shown in Schedule C in the Appendix.

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

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2023
June 30, 2020	Asset Loss	5 years	\$ 62,194,400
June 30, 2021	Asset Gain	5 years	\$ (841,298,400)
June 30, 2022	Asset Loss	5 years	\$ 942,148,800
June 30, 2023	Asset Gain	5 years	\$ (27,702,400)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2023 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

Allocation Methodology

Amounts for the June 30, 2022 measurement date were allocated to employers based on 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.

Amounts for the June 30, 2023 measurement date were allocated to employers based on the present value of contributions for FY2025-FY2039, as determined by projections based on the June 30, 2022 valuation. The contributions for FY2025 reflect those adopted by the Board on September 14, 2023. For years after FY2025, 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, 2022 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, 2023 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) and one percentage point higher (8.25%) than the current rate (\$ in thousands).

FYE June 30, 2023	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 148,023	\$ 116,137	\$ 92,400
Interest cost	1,079,957	1,122,591	1,152,816
Benefit payments	(1,022,795)	(1,022,795)	(1,022,795)
Net change to inflows/outflows	<u>215,852</u>	<u>193,787</u>	<u>175,094</u>
Net change in total pension liability	\$ 421,037	\$ 409,720	\$ 397,515
Total pension liability - beginning	\$ 17,677,597	\$ 15,912,991	\$ 14,425,064
Total pension liability - ending (a)	\$ 18,098,634	\$ 16,322,711	\$ 14,822,579
Plan fiduciary net position - ending (b)	\$ 11,137,489	\$ 11,137,489	\$ 11,137,489
Plan's net pension liability (asset) - ending (a) - (b)	\$ 6,961,145	\$ 5,185,222	\$ 3,685,090

Section 2 – Actuarial Assumptions and Methods¹

The funding method used in this valuation was adopted by the Board in October 2006. Changes in methods were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017. 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 Cost Method

Liabilities and contributions shown in the June 30, 2022 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay.

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, 2022 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, 2022 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, 2022 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board at the June 2022 meeting based on the experience study for the period July 1, 2017 to June 30, 2021.

Investment Return

7.25% per year, net of investment expenses.

Salary Scale

Salary scale rates based on the 2017-2021 actual experience (see Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year (inflation + productivity).

Total Inflation

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

Mortality (Pre-Commencement)

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

Employee mortality is in accordance with the following tables:

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

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

Mortality (Post-Commencement)

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

Retiree mortality is in accordance with the following tables:

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

Beneficiary mortality is in accordance with the following tables. These tables are applied only after the death of the original member.

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

Turnover

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

Disability

No changes to the incidence rates from the prior valuation due to insufficient 2017-2021 actual experience (see Tables 3a and 3b). Disability rates cease once a member is eligible for retirement.

Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, and 35% of the time for Others.

Post-disability mortality is in accordance with the following tables:

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

Retirement

Retirement rates based on the 2017-2021 actual experience (see Tables 4a and 4b).

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

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 Data Adjustment

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

Administrative Expenses

The investment return assumption is net of investment expenses. The Normal Cost as of June 30, 2022 was increased by \$8,635,000 for administrative expenses.

Rehire Assumption

The Normal Cost used for determining contribution rates includes a rehire assumption of 15.30% to account for anticipated rehires. This assumption was developed based on the four years of rehire loss experience through June 30, 2021. 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.

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.

Part-Time Service

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.

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.

Contribution Refunds

5% 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.

Early Retirement Factors

State of Alaska staff provided the early retirement factors, which reflect grandfathered factors.

Alaska Cost-of-Living Adjustments (COLA)

Of those benefit recipients who are eligible for the Alaska COLA, 65% of Others and 60% 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.

Changes in Assumptions Since the Prior Valuation

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

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

Table 1: Salary Scales

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

Table 2a: Turnover Rates for Peace Officer / Firefighter

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
< 1	15.00%	15.00%
1	12.00%	8.00%
2	7.20%	6.40%
3	5.67%	5.60%
4	6.48%	7.20%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	2.40%	5.80%
30 - 34	2.00%	5.10%
35 - 39	1.60%	3.00%
40 - 44	1.30%	3.00%
45 - 49	1.50%	2.90%
50 - 54	3.00%	5.00%
55+	2.25%	1.80%

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

Hire Age Under 35			Hire Age Over 35		
Years of Service	Male	Female	Years of Service	Male	Female
< 1	29.00%	29.00%	< 1	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%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	7.80%	8.20%
30 - 34	7.00%	7.10%
35 - 39	5.70%	5.50%
40 - 44	4.50%	5.20%
45 - 49	4.20%	4.40%
50 - 54	3.60%	4.70%
55+	2.90%	4.90%

Table 3a: Disability Rates for Peace Officer / Firefighter

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

Table 3b: Disability Rates for Others

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

Table 4a: Retirement Rates for Peace Officer / Firefighter

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 47	N/A	N/A	9.00%	7.50%
47	N/A	N/A	13.00%	18.50%
48	N/A	N/A	13.00%	18.50%
49	N/A	N/A	13.00%	18.50%
50	5.00%	5.00%	20.00%	21.00%
51	5.00%	5.00%	20.00%	21.00%
52	7.00%	7.00%	20.00%	21.00%
53	7.00%	7.00%	20.00%	21.00%
54	7.00%	7.00%	20.00%	21.00%
55	7.50%	7.50%	29.00%	20.00%
56	7.50%	7.50%	29.00%	20.00%
57	7.50%	7.50%	29.00%	20.00%
58	7.50%	7.50%	29.00%	20.00%
59	20.00%	20.00%	29.00%	20.00%
60 - 64	N/A	N/A	29.00%	31.50%
65 - 69	N/A	N/A	45.00%	45.00%
70+	N/A	N/A	100.00%	100.00%

Table 4b: Retirement Rates for Others

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 50	N/A	N/A	11.50%	11.50%
50	7.00%	8.50%	37.50%	40.50%
51	7.00%	8.50%	37.50%	40.50%
52	11.00%	8.50%	37.50%	40.50%
53	11.00%	8.50%	37.50%	40.50%
54	24.00%	16.50%	37.50%	40.50%
55	7.00%	6.50%	25.50%	24.00%
56	7.00%	6.50%	25.50%	24.00%
57	7.00%	6.50%	25.50%	24.00%
58	7.00%	6.50%	25.50%	24.00%
59	18.00%	22.00%	25.50%	24.00%
60 - 64	N/A	N/A	26.50%	24.50%
65 - 69	N/A	N/A	30.50%	28.50%
70 - 74	N/A	N/A	27.50%	27.50%
75 - 79	N/A	N/A	50.00%	50.00%
80+	N/A	N/A	100.00%	100.00%

Section 3 – Summary of Plan Provisions

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 150 employers participating in PERS, including the State of Alaska and 149 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.

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 total employer contributions, will be sufficient to pay the total contribution rate adopted by the Board.

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 6/30/2022

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	-	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 A - 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	-	-
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 A - 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	-	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	-	-	-	-

State of Alaska Public Employees' Retirement System
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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	-	-
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

State of Alaska Public Employees' Retirement System
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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
249	CITY OF UNALAKLEET	-	0.00616%	980,778	666,640	314,138	8,981	-			
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	-	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	-	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 A - 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%)
249	CITY OF UNALAKLEET	422,898	222,432
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	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,027,927	1,066,630
270	BERING STRAITS RHA	3,052,564	1,605,559
271	CITY OF EGEKIK	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	-	-
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 B - Employers' Allocation of Net Pension Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 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)	2,338,621,000	49.56761%	8,090,777,229	5,520,586,769	2,570,190,459	67,085,989	-	-	-	-
102	SOUTHWEST REGION SD	4,445,000	0.09421%	15,378,082	10,492,939	4,885,142	127,510	-	-	-	-
103	ANNETTE ISLAND SD	3,573,000	0.07573%	12,361,279	8,434,482	3,926,797	102,496	-	-	-	-
104	BERING STRAIT SD	12,733,000	0.26988%	44,051,544	30,057,727	13,993,817	365,261	-	-	-	-
105	CHATHAM SD	1,398,000	0.02963%	4,836,571	3,300,142	1,536,429	40,103	-	-	-	-
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	16,654,000	0.35299%	57,616,777	39,313,703	18,303,073	477,739	-	-	-	-
108	JUNEAU BOROUGH SD	22,252,000	0.47164%	76,983,819	52,528,433	24,455,386	638,324	-	-	-	-
109	MATANUSKA-SUSITNA BOROUGH	43,055,000	0.91256%	148,954,625	101,636,333	47,318,292	1,235,081	-	-	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	52,886,000	1.12093%	182,966,306	124,843,552	58,122,754	1,517,095	-	-	-	-
111	ANCHORAGE SD	150,500,000	3.18988%	520,675,207	355,272,748	165,402,459	4,317,263	-	-	-	-
112	COPPER RIVER SD	2,181,000	0.04623%	7,545,466	5,148,504	2,396,962	62,564	-	-	-	-
113	UNIVERSITY OF ALASKA	194,412,000	4.12061%	672,594,740	458,932,129	213,662,610	5,576,928	-	-	-	-
115	CITY OF KENAI	12,668,000	0.26850%	43,826,668	29,904,287	13,922,381	363,396	-	-	-	-
116	FAIRBANKS NORTH STAR BOROUGH	40,066,000	0.84921%	138,613,773	94,580,451	44,033,322	1,149,339	-	-	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	53,923,000	1.14291%	186,553,948	127,291,511	59,262,437	1,546,842	-	-	-	-
118	DENALI BOROUGH SD	1,714,000	0.03633%	5,929,816	4,046,096	1,883,720	49,168	-	-	-	-
120	CITY AND BOROUGH OF SITKA	16,671,000	0.35335%	57,675,591	39,353,834	18,321,757	478,226	-	-	-	-
121	CHUGACH SD	1,018,000	0.02158%	3,521,909	2,403,107	1,118,802	29,202	-	-	-	-
122	KETCHIKAN GATEWAY BOROUGH	10,719,000	0.22719%	37,083,837	25,303,446	11,780,392	307,487	-	-	-	-
123	CITY OF SOLDOTNA	7,439,000	0.15767%	25,736,232	17,560,624	8,175,607	213,396	-	-	-	-
124	IDITAROD AREA SD	1,356,000	0.02874%	4,691,266	3,200,996	1,490,271	38,898	-	-	-	-
125	KUSPUK SD	2,908,000	0.06164%	10,060,621	6,864,672	3,195,949	83,419	-	-	-	-
126	CITY AND BOROUGH OF JUNEAU	63,496,000	1.34581%	219,673,043	149,889,690	69,783,352	1,821,455	-	-	-	-
128	CITY OF KODIAK	12,274,000	0.26015%	42,463,571	28,974,204	13,489,367	352,094	-	-	-	-
129	CITY OF FAIRBANKS	15,103,000	0.32011%	52,250,881	35,652,387	16,598,494	433,247	-	-	-	-
131	CITY OF WASILLA	14,055,000	0.29790%	48,625,183	33,178,462	15,446,721	403,184	-	-	-	-
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	4,071,000	0.08629%	14,084,178	9,610,069	4,474,109	116,781	-	-	-	-
134	CITY OF PALMER	7,032,000	0.14904%	24,328,160	16,599,854	7,728,306	201,721	-	-	-	-
135	CITY AND BOROUGH OF WRANGELL	5,661,000	0.11999%	19,584,999	13,363,449	6,221,550	162,392	-	-	-	-
136	CITY OF BETHEL	11,106,000	0.23539%	38,422,717	26,217,004	12,205,712	318,588	-	-	-	-
137	VALDEZ CITY SD	3,865,000	0.08192%	13,371,493	9,123,782	4,247,711	110,872	-	-	-	-
138	HOONAH CITY SD	704,000	0.01492%	2,435,584	1,661,874	773,710	20,195	-	-	-	-
139	CITY OF NOME	6,677,000	0.14152%	23,099,989	15,761,835	7,338,154	191,537	-	-	-	-
140	CITY OF KOTZEBUE	8,005,000	0.16967%	27,694,386	18,896,733	8,797,652	229,632	-	-	-	-
141	GALENA CITY SD	7,561,000	0.16026%	26,158,307	17,848,620	8,309,688	216,896	-	-	-	-
143	CITY OF PETERSBURG	8,124,000	0.17219%	28,106,082	19,177,647	8,928,436	233,046	-	-	-	-
144	BRISTOL BAY BOROUGH	5,679,000	0.12037%	19,647,272	13,405,940	6,241,333	162,909	-	-	-	-
145	NORTH SLOPE BOROUGH	115,336,000	2.44457%	399,020,569	272,264,037	126,756,532	3,308,544	-	-	-	-
146	WRANGELL PUBLIC SD	1,284,000	0.02721%	4,442,173	3,031,031	1,411,141	36,833	-	-	-	-
148	CITY OF CORDOVA	5,455,000	0.11562%	18,872,314	12,877,162	5,995,152	156,483	-	-	-	-
149	NOME CITY SD	1,807,000	0.03830%	6,251,562	4,265,634	1,985,929	51,836	-	-	-	-
151	CITY OF KING COVE	1,968,000	0.04171%	6,808,564	4,645,693	2,162,871	56,454	-	-	-	-
152	ALASKA HOUSING FINANCE CORPORATION	31,084,000	0.65883%	107,539,323	73,377,396	34,161,927	891,680	-	-	-	-
153	LOWER YUKON SD	15,352,000	0.32539%	53,112,331	36,240,181	16,872,150	440,389	-	-	-	-
154	NORTHWEST ARCTIC BOROUGH SD	12,254,000	0.25973%	42,394,379	28,926,992	13,467,387	351,520	-	-	-	-
155	SOUTHEAST ISLAND SD	1,557,000	0.03300%	5,386,653	3,675,480	1,711,174	44,664	-	-	-	-
156	PRIBILOF SD	411,000	0.00871%	1,421,910	970,213	451,697	11,790	-	-	-	-
157	LOWER KUSKOKWIM SD	31,586,000	0.66947%	109,276,060	74,562,425	34,713,635	906,080	-	-	-	-
158	KODIAK ISLAND BOROUGH SD	11,766,000	0.24938%	40,706,076	27,775,011	12,931,065	337,521	-	-	-	-
159	YUKON FLATS SD	1,675,000	0.03550%	5,794,890	3,954,032	1,840,858	48,049	-	-	-	-
160	YUKON / KOYUKUK SD	5,091,000	0.10790%	17,613,006	12,017,897	5,595,109	146,041	-	-	-	-
161	NORTH SLOPE BOROUGH SD	17,910,000	0.37961%	61,962,079	42,278,637	19,683,442	513,769	-	-	-	-
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	7,848,000	0.16634%	27,151,223	18,526,116	8,625,106	225,129	-	-	-	-
164	LAKE AND PENINSULA BOROUGH SD	3,618,000	0.07668%	12,516,963	8,540,710	3,976,253	103,786	-	-	-	-
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-	-	-	-
166	TANANA SD	60,000	0.00127%	207,578	141,637	65,941	1,721	-	-	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,826,000	0.08109%	13,236,567	9,031,718	4,204,849	109,753	-	-	-	-
168	HYDABURG CITY SD	893,000	0.01893%	3,089,455	2,108,030	981,425	25,617	-	-	-	-

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

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)	3,450,472,991	1,826,610,926
102	SOUTHWEST REGION SD	6,558,289	3,471,826
103	ANNETTE ISLAND SD	5,271,714	2,790,739
104	BERING STRAIT SD	18,786,658	9,945,278
105	CHATHAM SD	2,062,652	1,091,926
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	24,571,821	13,007,827
108	JUNEAU BOROUGH SD	32,831,282	17,380,220
109	MATANUSKA-SUSITNA BOROUGH	63,524,665	33,628,678
110	MATANUSKA-SUSITNA BOROUGH SD	78,029,623	41,307,311
111	ANCHORAGE SD	222,052,306	117,550,020
112	COPPER RIVER SD	3,217,914	1,703,499
113	UNIVERSITY OF ALASKA	286,841,414	151,848,069
115	CITY OF KENAI	18,690,755	9,894,509
116	FAIRBANKS NORTH STAR BOROUGH	59,114,603	31,294,080
117	FAIRBANKS NORTH STAR BOROUGH SD	79,559,644	42,117,274
118	DENALI BOROUGH SD	2,528,888	1,338,742
120	CITY AND BOROUGH OF SITKA	24,596,904	13,021,105
121	CHUGACH SD	1,501,988	795,122
122	KETCHIKAN GATEWAY BOROUGH	15,815,141	8,372,217
123	CITY OF SOLDOTNA	10,975,728	5,810,330
124	IDITAROD AREA SD	2,000,684	1,059,122
125	KUSPUK SD	4,290,552	2,271,332
126	CITY AND BOROUGH OF JUNEAU	93,683,942	49,594,392
128	CITY OF KODIAK	18,109,435	9,586,770
129	CITY OF FAIRBANKS	22,283,428	11,796,398
131	CITY OF WASILLA	20,737,177	10,977,844
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	6,006,478	3,179,709
134	CITY OF PALMER	10,375,228	5,492,437
135	CITY AND BOROUGH OF WRANGELL	8,352,413	4,421,599
136	CITY OF BETHEL	16,386,132	8,674,488
137	VALDEZ CITY SD	5,702,539	3,018,809
138	HOONAH CITY SD	1,038,703	549,869
139	CITY OF NOME	9,851,450	5,215,159
140	CITY OF KOTZEBUE	11,810,822	6,252,411
141	GALENA CITY SD	11,155,731	5,905,619
143	CITY OF PETERSBURG	11,986,398	6,345,358
144	BRISTOL BAY BOROUGH	8,378,970	4,435,658
145	NORTH SLOPE BOROUGH	170,170,264	90,084,711
146	WRANGELL PUBLIC SD	1,894,453	1,002,885
148	CITY OF CORDOVA	8,048,474	4,260,700
149	NOME CITY SD	2,666,103	1,411,381
151	CITY OF KING COVE	2,903,647	1,537,132
152	ALASKA HOUSING FINANCE CORPORATION	45,862,285	24,278,570
153	LOWER YUKON SD	22,650,811	11,990,883
154	NORTHWEST ARCTIC BOROUGH SD	18,079,927	9,571,149
155	SOUTHEAST ISLAND SD	2,297,245	1,216,115
156	PRIBILOF SD	606,402	321,017
157	LOWER KUSKOKWIM SD	46,602,951	24,670,664
158	KODIAK ISLAND BOROUGH SD	17,359,916	9,189,990
159	YUKON FLATS SD	2,471,346	1,308,281
160	YUKON / KOYUKUK SD	7,511,417	3,976,393
161	NORTH SLOPE BOROUGH SD	26,424,962	13,988,843
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	11,579,179	6,129,784
164	LAKE AND PENINSULA BOROUGH SD	5,338,108	2,825,887
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	88,526	46,864
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,644,997	2,988,348
168	HYDABURG CITY SD	1,317,560	697,489

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

Employer Number	Employer Name	FY2023 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%	27,774	18,951	8,823	230	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,424,000	0.05138%	8,386,157	5,722,134	2,664,024	69,535	-	-	-	-
171	CITY OF BARROW	1,978,000	0.04192%	6,843,160	4,669,299	2,173,861	56,741	-	-	-	-
172	CITY OF SAINT PAUL	2,421,000	0.05131%	8,375,779	5,715,052	2,660,727	69,449	-	-	-	-
173	MUNICIPALITY OF ANCHORAGE	331,520,000	7.02664%	1,146,938,502	782,591,504	364,346,998	9,510,026	-	-	-	-
174	KODIAK ISLAND BOROUGH	4,216,000	0.08936%	14,585,825	9,952,358	4,633,467	120,941	-	-	-	-
175	NOME JOINT UTILITY SYSTEM	1,179,000	0.02499%	4,078,911	2,783,167	1,295,744	33,821	-	-	-	-
176	CITY OF SAND POINT	1,447,000	0.03067%	5,006,093	3,415,812	1,590,281	41,509	-	-	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	10,784,000	0.22857%	37,308,714	25,456,886	11,851,828	309,351	-	-	-	-
178	CITY OF DILLINGHAM	4,235,000	0.08976%	14,651,558	9,997,210	4,654,348	121,486	-	-	-	-
179	CITY OF UNALASKA	18,011,000	0.38175%	62,311,503	42,517,060	19,794,443	516,666	-	-	-	-
180	KENAI PENINSULA BOROUGH	33,570,000	0.71152%	116,139,978	79,245,888	36,894,090	962,993	-	-	-	-
181	CITY OF KETCHIKAN	16,228,000	0.34396%	56,142,972	38,308,081	17,834,891	465,519	-	-	-	-
182	CITY OF SEWARD	8,657,000	0.18349%	29,950,068	20,435,855	9,514,213	248,336	-	-	-	-
183	CITY OF FORT YUKON	1,005,000	0.02130%	3,476,934	2,372,419	1,104,515	28,830	-	-	-	-
184	BRISTOL BAY BOROUGH SD	875,000	0.01855%	3,027,181	2,065,539	961,642	25,100	-	-	-	-
185	CORDOVA CITY SD	1,532,000	0.03247%	5,300,162	3,616,464	1,683,698	43,947	-	-	-	-
186	CITY OF CRAIG	2,622,000	0.05557%	9,071,165	6,189,536	2,881,630	75,215	-	-	-	-
187	PETERSBURG MEDICAL CENTER	14,128,000	0.29945%	48,877,736	33,350,787	15,526,950	405,278	-	-	-	-
189	HAINES BOROUGH	3,865,000	0.08192%	13,371,493	9,123,782	4,247,711	110,872	-	-	-	-
190	KENAI PENINSULA BOROUGH SD	30,044,000	0.63679%	103,941,302	70,922,355	33,018,947	861,846	-	-	-	-
191	CITY OF NORTH POLE	5,084,000	0.10776%	17,588,789	12,001,373	5,587,416	145,840	-	-	-	-
192	CITY OF GALENA	1,528,000	0.03239%	5,286,324	3,607,022	1,679,302	43,832	-	-	-	-
193	CITY OF NENANA	236,000	0.00500%	816,474	557,105	259,369	6,770	-	-	-	-
195	YUPIIT SD	3,193,000	0.06768%	11,046,618	7,537,448	3,509,170	91,595	-	-	-	-
196	NENANA CITY SD	3,139,000	0.06653%	10,859,797	7,409,974	3,449,823	90,046	-	-	-	-
198	CITY OF SAXMAN	155,000	0.00329%	536,244	365,896	170,348	4,446	-	-	-	-
199	CITY OF HOONAH	1,568,000	0.03323%	5,424,709	3,701,446	1,723,263	44,980	-	-	-	-
200	CITY OF PELICAN	273,000	0.00579%	944,481	644,448	300,032	7,831	-	-	-	-
202	CITY OF WHITTIER	2,662,000	0.05642%	9,209,551	6,283,960	2,925,590	76,362	-	-	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,995,000	0.04228%	6,901,974	4,709,429	2,192,544	57,229	-	-	-	-
204	CRAIG CITY SD	1,481,000	0.03139%	5,123,721	3,496,073	1,627,648	42,484	-	-	-	-
205	DILLINGHAM CITY SD	2,158,000	0.04574%	7,465,894	5,094,210	2,371,684	61,905	-	-	-	-
206	CITY OF THORNE BAY	875,000	0.01855%	3,027,181	2,065,539	961,642	25,100	-	-	-	-
208	CITY OF AKUTAN	1,376,000	0.02916%	4,760,459	3,248,208	1,512,251	39,472	-	-	-	-
209	UNALASKA CITY SD	1,795,000	0.03805%	6,210,046	4,237,306	1,972,740	51,492	-	-	-	-
211	KASHUNAMIUT SD	3,577,000	0.07582%	12,375,118	8,443,924	3,931,193	102,610	-	-	-	-
215	CITY OF HOMER	11,470,000	0.24311%	39,682,024	27,076,269	12,605,756	329,030	-	-	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	159,000	0.00337%	550,082	375,338	174,744	4,561	-	-	-	-
219	BARTLETT REGIONAL HOSPITAL	65,314,000	1.38435%	225,962,661	154,181,291	71,781,370	1,873,606	-	-	-	-
220	NORTHWEST ARCTIC BOROUGH	3,449,000	0.07310%	11,932,284	8,141,765	3,790,519	98,938	-	-	-	-
221	SAINT MARY'S SD	1,982,000	0.04201%	6,856,998	4,678,741	2,178,257	56,856	-	-	-	-
222	CITY OF SELAWIK	-	0.00028%	46,142	31,484	14,658	383	-	-	-	-
223	BRISTOL BAY RHA	2,136,000	0.04527%	7,389,782	5,042,276	2,347,506	61,274	-	-	-	-
224	COPPER RIVER BASIN RHA	1,324,000	0.02806%	4,580,558	3,125,456	1,455,102	37,980	-	-	-	-
225	SKAGWAY CITY SD	616,000	0.01306%	2,131,136	1,454,140	676,996	17,671	-	-	-	-
227	CITY OF Klawock	1,446,000	0.03065%	5,002,634	3,413,451	1,589,182	41,480	-	-	-	-
228	PETERSBURG CITY SD	1,740,000	0.03688%	6,019,767	4,107,472	1,912,294	49,914	-	-	-	-
230	ALEUTIANS EAST BOROUGH	1,220,000	0.02586%	4,220,756	2,879,952	1,340,804	34,997	-	-	-	-
231	CITY OF KIVALINA	-	0.00097%	158,867	108,400	50,467	1,317	-	-	-	-
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	268,000	0.00568%	927,182	632,645	294,537	7,688	-	-	-	-
237	CITY OF KALTAG	56,000	0.00119%	193,740	132,195	61,545	1,606	-	-	-	-
240	HAINES BOROUGH SD	1,493,000	0.03164%	5,165,236	3,524,400	1,640,836	42,828	-	-	-	-
241	CITY OF NOORVIK	-	0.00702%	1,145,476	781,593	363,882	9,498	-	-	-	-
242	CITY OF ELIM	-	0.00047%	76,200	51,994	24,206	632	-	-	-	-
243	CITY OF ATKA	53,000	0.00112%	183,361	125,113	58,248	1,520	-	-	-	-
244	ALEUTIANS EAST BOROUGH SD	1,767,000	0.03745%	6,113,177	4,171,209	1,941,968	50,688	-	-	-	-
246	DELTA/GREELY SD	2,442,000	0.05176%	8,448,431	5,764,625	2,683,806	70,052	-	-	-	-
247	LAKE AND PENINSULA BOROUGH	724,000	0.01535%	2,504,776	1,709,086	795,690	20,769	-	-	-	-
248	CITY AND BOROUGH OF YAKUTAT	1,505,000	0.03190%	5,206,752	3,552,727	1,654,025	43,173	-	-	-	-

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

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	11,845	6,270
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,576,444	1,893,297
171	CITY OF BARROW	2,918,402	1,544,943
172	CITY OF SAINT PAUL	3,572,017	1,890,954
173	MUNICIPALITY OF ANCHORAGE	489,134,753	258,938,090
174	KODIAK ISLAND BOROUGH	6,220,415	3,292,963
175	NOME JOINT UTILITY SYSTEM	1,739,533	920,874
176	CITY OF SAND POINT	2,134,948	1,130,199
177	KETCHIKAN GATEWAY BOROUGH SD	15,911,044	8,422,986
178	CITY OF DILLINGHAM	6,248,449	3,307,803
179	CITY OF UNALASKA	26,573,981	14,067,730
180	KENAI PENINSULA BOROUGH	49,530,205	26,220,293
181	CITY OF KETCHIKAN	23,943,288	12,675,094
182	CITY OF SEWARD	12,772,803	6,761,665
183	CITY OF FORT YUKON	1,482,808	784,969
184	BRISTOL BAY BOROUGH SD	1,291,002	683,430
185	CORDOVA CITY SD	2,260,360	1,196,589
186	CITY OF CRAIG	3,868,579	2,047,948
187	PETERSBURG MEDICAL CENTER	20,844,884	11,034,862
189	HAINES BOROUGH	5,702,539	3,018,809
190	KENAI PENINSULA BOROUGH SD	44,327,837	23,466,264
191	CITY OF NORTH POLE	7,501,089	3,970,926
192	CITY OF GALENA	2,254,458	1,193,465
193	CITY OF NENANA	348,202	184,331
195	YUPIIT SD	4,711,050	2,493,935
196	NENANA CITY SD	4,631,377	2,451,758
198	CITY OF SAXMAN	228,692	121,065
199	CITY OF HOONAH	2,313,475	1,224,707
200	CITY OF PELICAN	402,793	213,230
202	CITY OF WHITTIER	3,927,596	2,079,190
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,943,484	1,558,221
204	CRAIG CITY SD	2,185,113	1,156,755
205	DILLINGHAM CITY SD	3,183,979	1,685,535
206	CITY OF THORNE BAY	1,291,002	683,430
208	CITY OF AKUTAN	2,030,193	1,074,743
209	UNALASKA CITY SD	2,648,398	1,402,009
211	KASHUNAMIUT SD	5,277,615	2,793,863
215	CITY OF HOMER	16,923,189	8,958,796
218	SPECIAL EDUCATION SERVICE AGENCY	234,593	124,189
219	BARTLETT REGIONAL HOSPITAL	96,366,274	51,014,365
220	NORTHWEST ARCTIC BOROUGH	5,088,760	2,693,887
221	SAINT MARY'S SD	2,924,303	1,548,067
222	CITY OF SELAWIK	19,678	10,417
223	BRISTOL BAY RHA	3,151,520	1,668,351
224	COPPER RIVER BASIN RHA	1,953,470	1,034,128
225	SKAGWAY CITY SD	908,865	481,135
227	CITY OF KLAWOCK	2,133,473	1,129,417
228	PETERSBURG CITY SD	2,567,249	1,359,050
230	ALEUTIANS EAST BOROUGH	1,800,025	952,897
231	CITY OF KIVALINA	67,752	35,867
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	395,415	209,325
237	CITY OF KALTAG	82,624	43,740
240	HAINES BOROUGH SD	2,202,818	1,166,127
241	CITY OF NOORVIK	488,511	258,608
242	CITY OF ELIM	32,497	17,203
243	CITY OF ATKA	78,198	41,396
244	ALEUTIANS EAST BOROUGH SD	2,607,086	1,380,139
246	DELTA/GREELY SD	3,603,002	1,907,356
247	LAKE AND PENINSULA BOROUGH	1,068,212	565,490
248	CITY AND BOROUGH OF YAKUTAT	2,220,523	1,175,500

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

Employer Number	Employer Name	FY2023 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
249	CITY OF UNALAKLEET	-	0.00616%	1,006,030	686,446	319,585	8,342	-	-	-	-
251	KLAWOCK CITY SD	950,000	0.02014%	3,286,654	2,242,585	1,044,069	27,252	-	-	-	-
254	CITY OF MEKORYUK	-	0.00106%	173,215	118,190	55,025	1,436	-	-	-	-
255	ALASKA GATEWAY SD	4,000,000	0.08478%	13,838,544	9,442,465	4,396,079	114,745	-	-	-	-
256	CITY OF SAINT GEORGE	-	0.00733%	1,196,802	816,615	380,187	9,923	-	-	-	-
257	PELICAN CITY SD	67,000	0.00142%	231,796	158,161	73,634	1,922	-	-	-	-
258	DENALI BOROUGH	1,000,000	0.02120%	3,459,636	2,360,616	1,099,020	28,686	-	-	-	-
259	CITY OF ALLAKAKET	-	0.00069%	112,902	77,037	35,866	936	-	-	-	-
260	CITY OF KACHEMAK	67,000	0.00142%	231,796	158,161	73,634	1,922	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	19,753,000	0.41867%	68,338,188	46,629,253	21,708,935	566,637	-	-	-	-
263	INTERIOR RHA	1,734,000	0.03675%	5,999,009	4,093,309	1,905,700	49,742	-	-	-	-
264	YAKUTAT SD	363,000	0.00769%	1,255,848	856,904	398,944	10,413	-	-	-	-
265	KAKE CITY SD	1,039,000	0.02202%	3,594,562	2,452,680	1,141,881	29,805	-	-	-	-
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,053,000	0.02232%	3,642,997	2,485,729	1,157,268	30,206	-	-	-	-
270	BERING STRAITS RHA	2,309,000	0.04894%	7,988,299	5,450,663	2,537,636	66,236	-	-	-	-
271	CITY OF EGEGIK	462,000	0.00979%	1,598,352	1,090,605	507,747	13,253	-	-	-	-
275	ILISAGVIK COLLEGE	8,606,000	0.18241%	29,773,627	20,315,464	9,458,163	246,873	-	-	-	-
276	NORTH PACIFIC RIM HA	2,519,000	0.05339%	8,714,823	5,946,392	2,768,431	72,260	-	-	-	-
278	SAXMAN SEAPORT	-	0.00122%	199,498	136,124	63,374	1,654	-	-	-	-
279	TLINGIT-HAIDA RHA	5,035,000	0.10672%	17,419,267	11,885,703	5,533,564	144,435	-	-	-	-
280	CITY OF TOKSOOK BAY	24,000	0.00051%	83,031	56,655	26,376	688	-	-	-	-
281	BARANOF ISLAND HA	1,139,000	0.02414%	3,940,525	2,688,742	1,251,783	32,674	-	-	-	-
282	CITY OF DELTA JUNCTION	350,000	0.00742%	1,210,873	826,216	384,657	10,040	-	-	-	-
283	CITY OF ANDERSON	-	0.00042%	68,593	46,803	21,790	569	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	1,976,000	0.04188%	6,836,241	4,664,578	2,171,663	56,684	-	-	-	-
285	CITY OF HOOPER BAY	-	0.00176%	286,910	195,768	91,143	2,379	-	-	-	-
286	CITY OF SELDOVIA	171,000	0.00362%	591,598	403,665	187,932	4,905	-	-	-	-
287	CITY OF KOYUK	-	0.00062%	100,446	68,537	31,909	833	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,029,000	0.04301%	7,019,601	4,789,690	2,229,911	58,204	-	-	-	-
290	CITY OF UPPER KALSKAG	24,000	0.00051%	83,031	56,655	26,376	688	-	-	-	-
291	CITY OF SHAKTOOLIK	53,000	0.00112%	183,361	125,113	58,248	1,520	-	-	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,888,000	0.06121%	9,991,429	6,817,460	3,173,969	82,846	-	-	-	-
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	6,514,000	0.13807%	22,536,068	15,377,054	7,159,014	186,861	-	-	-	-
297	CITY OF NULATO	-	0.00421%	687,405	469,037	218,367	5,700	-	-	-	-
298	CITY OF ANIAK	390,000	0.00827%	1,349,258	920,640	428,618	11,188	-	-	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,111,000	0.02355%	3,843,656	2,622,645	1,221,011	31,870	-	-	-	-
Subtotal		4,122,012,000	87.39937%	14,265,947,063	9,734,095,549	4,531,851,514	118,288,409	-	-	-	-
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	594,503,000	12.60063%	2,056,763,937	1,403,393,451	653,370,486	17,053,991	-	-	-	-
Total		4,716,515,000	100.00000%	16,322,711,000	11,137,489,000	5,185,222,000	135,342,400	-	68.23%	796,666,000	650.87%

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

*Same as FY22 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96761% based on present value of future contributions.

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

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
249	CITY OF UNALAKLEET	429,042	227,126
251	KLAWOCK CITY SD	1,401,659	742,010
254	CITY OF MEKORYUK	73,871	39,106
255	ALASKA GATEWAY SD	5,901,722	3,124,253
256	CITY OF SAINT GEORGE	510,400	270,196
257	PELICAN CITY SD	98,854	52,331
258	DENALI BOROUGH	1,475,431	781,063
259	CITY OF ALLAKAKET	48,149	25,489
260	CITY OF KACHEMAK	98,854	52,331
262	COOK INLET HOUSING AUTHORITY	29,144,181	15,428,342
263	INTERIOR RHA	2,558,397	1,354,364
264	YAKUTAT SD	535,581	283,526
265	KAKE CITY SD	1,532,972	811,525
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,553,628	822,460
270	BERING STRAITS RHA	3,406,769	1,803,475
271	CITY OF EGEKIK	681,649	360,851
275	ILISAGVIK COLLEGE	12,697,556	6,721,830
276	NORTH PACIFIC RIM HA	3,716,610	1,967,498
278	SAXMAN SEAPORT	85,080	45,040
279	TLINGIT-HAIDA RHA	7,428,793	3,932,653
280	CITY OF TOKSOOK BAY	35,410	18,746
281	BARANOF ISLAND HA	1,680,515	889,631
282	CITY OF DELTA JUNCTION	516,401	273,372
283	CITY OF ANDERSON	29,253	15,486
284	INTER-ISLAND FERRY AUTHORITY	2,915,451	1,543,381
285	CITY OF HOOPER BAY	122,359	64,774
286	CITY OF SELDOVIA	252,299	133,562
287	CITY OF KOYUK	42,837	22,677
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,993,649	1,584,777
290	CITY OF UPPER KALSKAG	35,410	18,746
291	CITY OF SHAKTOOLIK	78,198	41,396
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,261,044	2,255,711
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	9,610,955	5,087,846
297	CITY OF NULATO	293,157	155,192
298	CITY OF ANIAK	575,418	304,615
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,639,203	867,761
Subtotal		6,083,997,080	3,220,745,553
Nonemployer:			
999	STATE OF ALASKA (NON-EMPLOYER)	877,147,920	464,344,447
Total		6,961,145,000	3,685,090,000

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

*Same as FY22 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96761% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2023

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)	2,570,190,459	49.56761%	-	-	-	67,085,989	-	67,085,989
102	SOUTHWEST REGION SD	4,885,142	0.09421%	-	-	-	127,510	-	127,510
103	ANNETTE ISLAND SD	3,926,797	0.07573%	-	-	-	102,496	-	102,496
104	BERING STRAIT SD	13,993,817	0.26988%	-	-	-	365,261	-	365,261
105	CHATHAM SD	1,536,429	0.02963%	-	-	-	40,103	-	40,103
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	18,303,073	0.35299%	-	-	-	477,739	-	477,739
108	JUNEAU BOROUGH SD	24,455,386	0.47164%	-	-	-	638,324	-	638,324
109	MATANUSKA-SUSITNA BOROUGH	47,318,292	0.91256%	-	-	-	1,235,081	-	1,235,081
110	MATANUSKA-SUSITNA BOROUGH SD	58,122,754	1.12093%	-	-	-	1,517,095	-	1,517,095
111	ANCHORAGE SD	165,402,459	3.18988%	-	-	-	4,317,263	-	4,317,263
112	COPPER RIVER SD	2,396,962	0.04623%	-	-	-	62,564	-	62,564
113	UNIVERSITY OF ALASKA	213,662,610	4.12061%	-	-	-	5,576,928	-	5,576,928
115	CITY OF KENAI	13,922,381	0.26850%	-	-	-	363,396	-	363,396
116	FAIRBANKS NORTH STAR BOROUGH	44,033,322	0.84921%	-	-	-	1,149,339	-	1,149,339
117	FAIRBANKS NORTH STAR BOROUGH SD	59,262,437	1.14291%	-	-	-	1,546,842	-	1,546,842
118	DENALI BOROUGH SD	1,883,720	0.03633%	-	-	-	49,168	-	49,168
120	CITY AND BOROUGH OF SITKA	18,321,757	0.35335%	-	-	-	478,226	-	478,226
121	CHUGACH SD	1,118,802	0.02158%	-	-	-	29,202	-	29,202
122	KETCHIKAN GATEWAY BOROUGH	11,780,392	0.22719%	-	-	-	307,487	-	307,487
123	CITY OF SOLDOTNA	8,175,607	0.15767%	-	-	-	213,396	-	213,396
124	IDITAROD AREA SD	1,490,271	0.02874%	-	-	-	38,898	-	38,898
125	KUSPUK SD	3,195,949	0.06164%	-	-	-	83,419	-	83,419
126	CITY AND BOROUGH OF JUNEAU	69,783,352	1.34581%	-	-	-	1,821,455	-	1,821,455
128	CITY OF KODIAK	13,489,367	0.26015%	-	-	-	352,094	-	352,094
129	CITY OF FAIRBANKS	16,598,494	0.32011%	-	-	-	433,247	-	433,247
131	CITY OF WASILLA	15,446,721	0.29790%	-	-	-	403,184	-	403,184
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-	-
133	SITKA BOROUGH SD	4,474,109	0.08629%	-	-	-	116,781	-	116,781
134	CITY OF PALMER	7,728,306	0.14904%	-	-	-	201,721	-	201,721
135	CITY AND BOROUGH OF WRANGELL	6,221,550	0.11999%	-	-	-	162,392	-	162,392
136	CITY OF BETHEL	12,205,712	0.23539%	-	-	-	318,588	-	318,588
137	VALDEZ CITY SD	4,247,711	0.08192%	-	-	-	110,872	-	110,872
138	HOONAH CITY SD	773,710	0.01492%	-	-	-	20,195	-	20,195
139	CITY OF NOME	7,338,154	0.14152%	-	-	-	191,537	-	191,537
140	CITY OF KOTZEBUE	8,797,652	0.16967%	-	-	-	229,632	-	229,632
141	GALENA CITY SD	8,309,688	0.16026%	-	-	-	216,896	-	216,896
143	CITY OF PETERSBURG	8,928,436	0.17219%	-	-	-	233,046	-	233,046
144	BRISTOL BAY BOROUGH	6,241,333	0.12037%	-	-	-	162,909	-	162,909
145	NORTH SLOPE BOROUGH	126,756,532	2.44457%	-	-	-	3,308,544	-	3,308,544
146	WRANGELL PUBLIC SD	1,411,141	0.02721%	-	-	-	36,833	-	36,833
148	CITY OF CORDOVA	5,995,152	0.11562%	-	-	-	156,483	-	156,483
149	NOME CITY SD	1,985,929	0.03830%	-	-	-	51,836	-	51,836
151	CITY OF KING COVE	2,162,871	0.04171%	-	-	-	56,454	-	56,454
152	ALASKA HOUSING FINANCE CORPORATION	34,161,927	0.65883%	-	-	-	891,680	-	891,680
153	LOWER YUKON SD	16,872,150	0.32539%	-	-	-	440,389	-	440,389
154	NORTHWEST ARCTIC BOROUGH SD	13,467,387	0.25973%	-	-	-	351,520	-	351,520
155	SOUTHEAST ISLAND SD	1,711,174	0.03300%	-	-	-	44,664	-	44,664
156	PRIBILOF SD	451,697	0.00871%	-	-	-	11,790	-	11,790
157	LOWER KUSKOKWIM SD	34,713,635	0.66947%	-	-	-	906,080	-	906,080
158	KODIAK ISLAND BOROUGH SD	12,931,065	0.24938%	-	-	-	337,521	-	337,521
159	YUKON FLATS SD	1,840,858	0.03550%	-	-	-	48,049	-	48,049
160	YUKON / KOYUKUK SD	5,595,109	0.10790%	-	-	-	146,041	-	146,041
161	NORTH SLOPE BOROUGH SD	19,683,442	0.37961%	-	-	-	513,769	-	513,769
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	8,625,106	0.16634%	-	-	-	225,129	-	225,129
164	LAKE AND PENINSULA BOROUGH SD	3,976,253	0.07668%	-	-	-	103,786	-	103,786
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-	-
166	TANANA SD	65,941	0.00127%	-	-	-	1,721	-	1,721
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,204,849	0.08109%	-	-	-	109,753	-	109,753

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2023

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
101	STATE OF ALASKA (EMPLOYER)	-	-	-	-	-	282,878,962	(5,853,238)	277,025,724
102	SOUTHWEST REGION SD	-	-	-	-	-	537,666	(970,537)	(432,871)
103	ANNETTE ISLAND SD	-	-	-	-	-	432,189	164,194	596,383
104	BERING STRAIT SD	-	-	-	-	-	1,540,180	(1,131,921)	408,259
105	CHATHAM SD	-	-	-	-	-	169,102	337,746	506,848
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	-	-	-	-	-	2,014,463	(913,265)	1,101,198
108	JUNEAU BOROUGH SD	-	-	-	-	-	2,691,596	(796,761)	1,894,835
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	-	-	5,207,921	(680,349)	4,527,573
110	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	-	-	6,397,076	(1,724,595)	4,672,481
111	ANCHORAGE SD	-	-	-	-	-	18,204,439	(6,655,069)	11,549,370
112	COPPER RIVER SD	-	-	-	-	-	263,813	(43,533)	220,280
113	UNIVERSITY OF ALASKA	-	-	-	-	-	23,516,023	9,008,616	32,524,638
115	CITY OF KENAI	-	-	-	-	-	1,532,318	(555,099)	977,219
116	FAIRBANKS NORTH STAR BOROUGH	-	-	-	-	-	4,846,372	(3,400,285)	1,446,087
117	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	-	-	6,522,511	(3,668,207)	2,854,304
118	DENALI BOROUGH SD	-	-	-	-	-	207,325	(761,755)	(554,430)
120	CITY AND BOROUGH OF SITKA	-	-	-	-	-	2,016,520	901,905	2,918,424
121	CHUGACH SD	-	-	-	-	-	123,137	(92,418)	30,719
122	KETCHIKAN GATEWAY BOROUGH	-	-	-	-	-	1,296,567	1,521,071	2,817,638
123	CITY OF SOLDOTNA	-	-	-	-	-	899,819	26,982	926,802
124	IDITAROD AREA SD	-	-	-	-	-	164,021	(296,317)	(132,295)
125	KUSPUK SD	-	-	-	-	-	351,751	(825,370)	(473,619)
126	CITY AND BOROUGH OF JUNEAU	-	-	-	-	-	7,680,459	866,337	8,546,796
128	CITY OF KODIAK	-	-	-	-	-	1,484,660	(1,677,873)	(193,214)
129	CITY OF FAIRBANKS	-	-	-	-	-	1,826,855	755,835	2,582,690
131	CITY OF WASILLA	-	-	-	-	-	1,700,089	(975,266)	724,823
132	CITY OF SKAGWAY	-	-	-	-	-	-	266	266
133	SITKA BOROUGH SD	-	-	-	-	-	492,427	(269,015)	223,412
134	CITY OF PALMER	-	-	-	-	-	850,589	(281,518)	569,070
135	CITY AND BOROUGH OF WRANGELL	-	-	-	-	-	684,753	(22,692)	662,061
136	CITY OF BETHEL	-	-	-	-	-	1,343,379	(1,182,564)	160,814
137	VALDEZ CITY SD	-	-	-	-	-	467,509	125,894	593,403
138	HOONAH CITY SD	-	-	-	-	-	85,156	(85,443)	(287)
139	CITY OF NOME	-	-	-	-	-	807,648	790,070	1,597,718
140	CITY OF KOTZEBUE	-	-	-	-	-	968,283	283,639	1,251,922
141	GALENA CITY SD	-	-	-	-	-	914,577	468,398	1,382,975
143	CITY OF PETERSBURG	-	-	-	-	-	982,677	(414,909)	567,767
144	BRISTOL BAY BOROUGH	-	-	-	-	-	686,930	522,311	1,209,241
145	NORTH SLOPE BOROUGH	-	-	-	-	-	13,951,011	(9,519,415)	4,431,596
146	WRANGELL PUBLIC SD	-	-	-	-	-	155,312	465,881	621,193
148	CITY OF CORDOVA	-	-	-	-	-	659,835	213,367	873,203
149	NOME CITY SD	-	-	-	-	-	218,574	(320,077)	(101,503)
151	CITY OF KING COVE	-	-	-	-	-	238,049	31,192	269,241
152	ALASKA HOUSING FINANCE CORPORATION	-	-	-	-	-	3,759,912	(1,216,725)	2,543,187
153	LOWER YUKON SD	-	-	-	-	-	1,856,974	(241,181)	1,615,793
154	NORTHWEST ARCTIC BOROUGH SD	-	-	-	-	-	1,482,241	631,847	2,114,087
155	SOUTHEAST ISLAND SD	-	-	-	-	-	188,334	418,303	606,637
156	PRIBILOF SD	-	-	-	-	-	49,714	1,626	51,340
157	LOWER KUSKOKWIM SD	-	-	-	-	-	3,820,634	165,443	3,986,077
158	KODIAK ISLAND BOROUGH SD	-	-	-	-	-	1,423,212	(32,872)	1,390,340
159	YUKON FLATS SD	-	-	-	-	-	202,608	8,942	211,550
160	YUKON / KOYUKUK SD	-	-	-	-	-	615,806	584,572	1,200,378
161	NORTH SLOPE BOROUGH SD	-	-	-	-	-	2,166,389	(2,306,657)	(140,268)
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	-	-	949,292	303,733	1,253,025
164	LAKE AND PENINSULA BOROUGH SD	-	-	-	-	-	437,632	494,800	932,433
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	10	10
166	TANANA SD	-	-	-	-	-	7,258	(83,600)	(76,342)
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-	-	-	462,792	57,083	519,875

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2023

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
168	HYDABURG CITY SD	981,425	0.01893%	-	-	-	25,617	-	25,617
169	CITY OF TANANA	8,823	0.00017%	-	-	-	230	-	230
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,664,024	0.05138%	-	-	-	69,535	-	69,535
171	CITY OF BARROW	2,173,861	0.04192%	-	-	-	56,741	-	56,741
172	CITY OF SAINT PAUL	2,660,727	0.05131%	-	-	-	69,449	-	69,449
173	MUNICIPALITY OF ANCHORAGE	364,346,998	7.02664%	-	-	-	9,510,026	-	9,510,026
174	KODIAK ISLAND BOROUGH	4,633,467	0.08936%	-	-	-	120,941	-	120,941
175	NOME JOINT UTILITY SYSTEM	1,295,744	0.02499%	-	-	-	33,821	-	33,821
176	CITY OF SAND POINT	1,590,281	0.03067%	-	-	-	41,509	-	41,509
177	KETCHIKAN GATEWAY BOROUGH SD	11,851,828	0.22857%	-	-	-	309,351	-	309,351
178	CITY OF DILLINGHAM	4,654,348	0.08976%	-	-	-	121,486	-	121,486
179	CITY OF UNALASKA	19,794,443	0.38175%	-	-	-	516,666	-	516,666
180	KENAI PENINSULA BOROUGH	36,894,090	0.71152%	-	-	-	962,993	-	962,993
181	CITY OF KETCHIKAN	17,834,891	0.34396%	-	-	-	465,519	-	465,519
182	CITY OF SEWARD	9,514,213	0.18349%	-	-	-	248,336	-	248,336
183	CITY OF FORT YUKON	1,104,515	0.02130%	-	-	-	28,830	-	28,830
184	BRISTOL BAY BOROUGH SD	961,642	0.01855%	-	-	-	25,100	-	25,100
185	CORDOVA CITY SD	1,683,698	0.03247%	-	-	-	43,947	-	43,947
186	CITY OF CRAIG	2,881,630	0.05557%	-	-	-	75,215	-	75,215
187	PETERSBURG MEDICAL CENTER	15,526,950	0.29945%	-	-	-	405,278	-	405,278
189	HAINES BOROUGH	4,247,711	0.08192%	-	-	-	110,872	-	110,872
190	KENAI PENINSULA BOROUGH SD	33,018,947	0.63679%	-	-	-	861,846	-	861,846
191	CITY OF NORTH POLE	5,587,416	0.10776%	-	-	-	145,840	-	145,840
192	CITY OF GALENA	1,679,302	0.03239%	-	-	-	43,832	-	43,832
193	CITY OF NENANA	259,369	0.00500%	-	-	-	6,770	-	6,770
195	YUPIIT SD	3,509,170	0.06768%	-	-	-	91,595	-	91,595
196	NENANA CITY SD	3,449,823	0.06653%	-	-	-	90,046	-	90,046
198	CITY OF SAXMAN	170,348	0.00329%	-	-	-	4,446	-	4,446
199	CITY OF HOONAH	1,723,263	0.03323%	-	-	-	44,980	-	44,980
200	CITY OF PELICAN	300,032	0.00579%	-	-	-	7,831	-	7,831
202	CITY OF WHITTIER	2,925,590	0.05642%	-	-	-	76,362	-	76,362
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,192,544	0.04228%	-	-	-	57,229	-	57,229
204	CRAIG CITY SD	1,627,648	0.03139%	-	-	-	42,484	-	42,484
205	DILLINGHAM CITY SD	2,371,684	0.04574%	-	-	-	61,905	-	61,905
206	CITY OF THORNE BAY	961,642	0.01855%	-	-	-	25,100	-	25,100
208	CITY OF AKUTAN	1,512,251	0.02916%	-	-	-	39,472	-	39,472
209	UNALASKA CITY SD	1,972,740	0.03805%	-	-	-	51,492	-	51,492
211	KASHUNAMIUT SD	3,931,193	0.07582%	-	-	-	102,610	-	102,610
215	CITY OF HOMER	12,605,756	0.24311%	-	-	-	329,030	-	329,030
218	SPECIAL EDUCATION SERVICE AGENCY	174,744	0.00337%	-	-	-	4,561	-	4,561
219	BARTLETT REGIONAL HOSPITAL	71,781,370	1.38435%	-	-	-	1,873,606	-	1,873,606
220	NORTHWEST ARCTIC BOROUGH	3,790,519	0.07310%	-	-	-	98,938	-	98,938
221	SAINT MARY'S SD	2,178,257	0.04201%	-	-	-	56,856	-	56,856
222	CITY OF SELAWIK	14,658	0.00028%	-	-	-	383	-	383
223	BRISTOL BAY RHA	2,347,506	0.04527%	-	-	-	61,274	-	61,274
224	COPPER RIVER BASIN RHA	1,455,102	0.02806%	-	-	-	37,980	-	37,980
225	SKAGWAY CITY SD	676,996	0.01306%	-	-	-	17,671	-	17,671
227	CITY OF KLAWOCK	1,589,182	0.03065%	-	-	-	41,480	-	41,480
228	PETERSBURG CITY SD	1,912,294	0.03688%	-	-	-	49,914	-	49,914
230	ALEUTIANS EAST BOROUGH	1,340,804	0.02586%	-	-	-	34,997	-	34,997
231	CITY OF KIVALINA	50,467	0.00097%	-	-	-	1,317	-	1,317
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-	-
235	CITY OF HUSLIA	294,537	0.00568%	-	-	-	7,688	-	7,688
237	CITY OF KALTAG	61,545	0.00119%	-	-	-	1,606	-	1,606
240	HAINES BOROUGH SD	1,640,836	0.03164%	-	-	-	42,828	-	42,828
241	CITY OF NOORVIK	363,882	0.00702%	-	-	-	9,498	-	9,498
242	CITY OF ELIM	24,206	0.00047%	-	-	-	632	-	632
243	CITY OF ATKA	58,248	0.00112%	-	-	-	1,520	-	1,520
244	ALEUTIANS EAST BOROUGH SD	1,941,968	0.03745%	-	-	-	50,688	-	50,688
246	DELTA/GREELY SD	2,683,806	0.05176%	-	-	-	70,052	-	70,052

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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
168	HYDABURG CITY SD	-	-	-	-	-	108,017	(338,482)	(230,465)
169	CITY OF TANANA	-	-	-	-	-	971	537	1,508
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	-	-	-	293,206	(286,884)	6,322
171	CITY OF BARROW	-	-	-	-	-	239,258	(429,538)	(190,280)
172	CITY OF SAINT PAUL	-	-	-	-	-	292,844	(1,202,720)	(909,877)
173	MUNICIPALITY OF ANCHORAGE	-	-	-	-	-	40,100,569	(18,831,791)	21,268,779
174	KODIAK ISLAND BOROUGH	-	-	-	-	-	509,966	33,151	543,118
175	NOME JOINT UTILITY SYSTEM	-	-	-	-	-	142,612	(80,641)	61,970
176	CITY OF SAND POINT	-	-	-	-	-	175,029	(451,344)	(276,315)
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	-	-	1,304,430	(2,136,962)	(832,532)
178	CITY OF DILLINGHAM	-	-	-	-	-	512,264	28,911	541,175
179	CITY OF UNALASKA	-	-	-	-	-	2,178,606	(2,278,541)	(99,935)
180	KENAI PENINSULA BOROUGH	-	-	-	-	-	4,060,618	(649,043)	3,411,575
181	CITY OF KETCHIKAN	-	-	-	-	-	1,962,934	(731,313)	1,231,621
182	CITY OF SEWARD	-	-	-	-	-	1,047,148	237,715	1,284,864
183	CITY OF FORT YUKON	-	-	-	-	-	121,565	40,067	161,632
184	BRISTOL BAY BOROUGH SD	-	-	-	-	-	105,840	(23,172)	82,667
185	CORDOVA CITY SD	-	-	-	-	-	185,310	(139,265)	46,045
186	CITY OF CRAIG	-	-	-	-	-	317,156	(434,799)	(117,643)
187	PETERSBURG MEDICAL CENTER	-	-	-	-	-	1,708,919	(1,097,854)	611,065
189	HAINES BOROUGH	-	-	-	-	-	467,509	72,325	539,834
190	KENAI PENINSULA BOROUGH SD	-	-	-	-	-	3,634,114	361,558	3,995,672
191	CITY OF NORTH POLE	-	-	-	-	-	614,959	76,210	691,170
192	CITY OF GALENA	-	-	-	-	-	184,826	(37,419)	147,407
193	CITY OF NENANA	-	-	-	-	-	28,546	(135,472)	(106,926)
195	YUPIIT SD	-	-	-	-	-	386,224	(238,209)	148,015
196	NENANA CITY SD	-	-	-	-	-	379,693	109,968	489,660
198	CITY OF SAXMAN	-	-	-	-	-	18,749	(60,943)	(42,194)
199	CITY OF HOONAH	-	-	-	-	-	189,665	93,759	283,424
200	CITY OF PELICAN	-	-	-	-	-	33,022	68,267	101,289
202	CITY OF WHITTIER	-	-	-	-	-	321,995	134,541	456,536
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	-	-	-	241,315	(253,454)	(12,139)
204	CRAIG CITY SD	-	-	-	-	-	179,141	(229,802)	(50,661)
205	DILLINGHAM CITY SD	-	-	-	-	-	261,031	(183,591)	77,440
206	CITY OF THORNE BAY	-	-	-	-	-	105,840	205,934	311,774
208	CITY OF AKUTAN	-	-	-	-	-	166,441	(82,888)	83,553
209	UNALASKA CITY SD	-	-	-	-	-	217,123	(156,981)	60,142
211	KASHUNAMIUT SD	-	-	-	-	-	432,673	149,103	581,776
215	CITY OF HOMER	-	-	-	-	-	1,387,408	242,687	1,630,095
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	-	-	19,233	(232,285)	(213,052)
219	BARTLETT REGIONAL HOSPITAL	-	-	-	-	-	7,900,364	(1,472,193)	6,428,171
220	NORTHWEST ARCTIC BOROUGH	-	-	-	-	-	417,190	(800,319)	(383,128)
221	SAINT MARY'S SD	-	-	-	-	-	239,742	90,707	330,449
222	CITY OF SELAWIK	-	-	-	-	-	1,613	(1,334)	279
223	BRISTOL BAY RHA	-	-	-	-	-	258,370	(174,814)	83,556
224	COPPER RIVER BASIN RHA	-	-	-	-	-	160,151	290,072	450,223
225	SKAGWAY CITY SD	-	-	-	-	-	74,511	73,614	148,125
227	CITY OF KLAWOCK	-	-	-	-	-	174,908	145,162	320,069
228	PETERSBURG CITY SD	-	-	-	-	-	210,470	(106,678)	103,792
230	ALEUTIANS EAST BOROUGH	-	-	-	-	-	147,571	(338,061)	(190,490)
231	CITY OF KIVALINA	-	-	-	-	-	5,554	(4,593)	961
232	BERING STRAITS CRSA	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	-	-	-	-	-	32,417	(4,436)	27,982
237	CITY OF KALTAG	-	-	-	-	-	6,774	4,359	11,133
240	HAINES BOROUGH SD	-	-	-	-	-	180,593	(82,301)	98,292
241	CITY OF NOORVIK	-	-	-	-	-	40,049	(33,120)	6,930
242	CITY OF ELIM	-	-	-	-	-	2,664	(1,105)	1,559
243	CITY OF ATKA	-	-	-	-	-	6,411	(2,513)	3,898
244	ALEUTIANS EAST BOROUGH SD	-	-	-	-	-	213,736	71,706	285,442
246	DELTA/GREELY SD	-	-	-	-	-	295,384	54,353	349,737

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2023

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
247	LAKE AND PENINSULA BOROUGH	795,690	0.01535%	-	-	-	20,769	-	20,769
248	CITY AND BOROUGH OF YAKUTAT	1,654,025	0.03190%	-	-	-	43,173	-	43,173
249	CITY OF UNALAKLEET	319,585	0.00616%	-	-	-	8,342	-	8,342
251	KLAWOCK CITY SD	1,044,069	0.02014%	-	-	-	27,252	-	27,252
254	CITY OF MEKORYUK	55,025	0.00106%	-	-	-	1,436	-	1,436
255	ALASKA GATEWAY SD	4,396,079	0.08478%	-	-	-	114,745	-	114,745
256	CITY OF SAINT GEORGE	380,187	0.00733%	-	-	-	9,923	-	9,923
257	PELICAN CITY SD	73,634	0.00142%	-	-	-	1,922	-	1,922
258	DENALI BOROUGH	1,099,020	0.02120%	-	-	-	28,686	-	28,686
259	CITY OF ALLAKAKET	35,866	0.00069%	-	-	-	936	-	936
260	CITY OF KACHEMAK	73,634	0.00142%	-	-	-	1,922	-	1,922
262	COOK INLET HOUSING AUTHORITY	21,708,935	0.41867%	-	-	-	566,637	-	566,637
263	INTERIOR RHA	1,905,700	0.03675%	-	-	-	49,742	-	49,742
264	YAKUTAT SD	398,944	0.00769%	-	-	-	10,413	-	10,413
265	KAKE CITY SD	1,141,881	0.02202%	-	-	-	29,805	-	29,805
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,157,268	0.02232%	-	-	-	30,206	-	30,206
270	BERING STRAITS RHA	2,537,636	0.04894%	-	-	-	66,236	-	66,236
271	CITY OF EGEKIK	507,747	0.00979%	-	-	-	13,253	-	13,253
275	ILISAGVIK COLLEGE	9,458,163	0.18241%	-	-	-	246,873	-	246,873
276	NORTH PACIFIC RIM HA	2,768,431	0.05339%	-	-	-	72,260	-	72,260
278	SAXMAN SEAPORT	63,374	0.00122%	-	-	-	1,654	-	1,654
279	TLINGIT-HAIDA RHA	5,533,564	0.10672%	-	-	-	144,435	-	144,435
280	CITY OF TOKSOOK BAY	26,376	0.00051%	-	-	-	688	-	688
281	BARANOF ISLAND HA	1,251,783	0.02414%	-	-	-	32,674	-	32,674
282	CITY OF DELTA JUNCTION	384,657	0.00742%	-	-	-	10,040	-	10,040
283	CITY OF ANDERSON	21,790	0.00042%	-	-	-	569	-	569
284	INTER-ISLAND FERRY AUTHORITY	2,171,663	0.04188%	-	-	-	56,684	-	56,684
285	CITY OF HOOPER BAY	91,143	0.00176%	-	-	-	2,379	-	2,379
286	CITY OF SELDOVIA	187,932	0.00362%	-	-	-	4,905	-	4,905
287	CITY OF KOYUK	31,909	0.00062%	-	-	-	833	-	833
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,229,911	0.04301%	-	-	-	58,204	-	58,204
290	CITY OF UPPER KALSKAG	26,376	0.00051%	-	-	-	688	-	688
291	CITY OF SHAKTOOLIK	58,248	0.00112%	-	-	-	1,520	-	1,520
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	3,173,969	0.06121%	-	-	-	82,846	-	82,846
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	7,159,014	0.13807%	-	-	-	186,861	-	186,861
297	CITY OF NULATO	218,367	0.00421%	-	-	-	5,700	-	5,700
298	CITY OF ANIAK	428,618	0.00827%	-	-	-	11,188	-	11,188
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,221,011	0.02355%	-	-	-	31,870	-	31,870
Subtotal		4,531,851,514	87.39937%	-	-	-	118,288,409	-	118,288,409
Nonemployer:									
999	STATE OF ALASKA (NON-EMPLOYER)	653,370,486	12.60063%	-	-	-	17,053,991	-	17,053,991
Total		5,185,222,000	100.00000%	-	-	-	135,342,400	-	135,342,400

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

*Same as FY22 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96761% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2023

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
247	LAKE AND PENINSULA BOROUGH	-	-	-	-	-	87,575	(881)	86,694
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	-	-	182,044	(9,449)	172,595
249	CITY OF UNALAKLEET	-	-	-	-	-	35,174	(29,088)	6,086
251	KLAWOCK CITY SD	-	-	-	-	-	114,912	(194,279)	(79,367)
254	CITY OF MEKORYUK	-	-	-	-	-	6,056	(3,063)	2,993
255	ALASKA GATEWAY SD	-	-	-	-	-	483,839	(550,831)	(66,992)
256	CITY OF SAINT GEORGE	-	-	-	-	-	41,844	(34,604)	7,240
257	PELICAN CITY SD	-	-	-	-	-	8,104	11,201	19,306
258	DENALI BOROUGH	-	-	-	-	-	120,960	(37,146)	83,814
259	CITY OF ALLAKAKET	-	-	-	-	-	3,947	(3,264)	683
260	CITY OF KACHEMAK	-	-	-	-	-	8,104	26,971	35,075
262	COOK INLET HOUSING AUTHORITY	-	-	-	-	-	2,389,318	(746,057)	1,643,260
263	INTERIOR RHA	-	-	-	-	-	209,744	(44,753)	164,991
264	YAKUTAT SD	-	-	-	-	-	43,908	(153,765)	(109,856)
265	KAKE CITY SD	-	-	-	-	-	125,677	(32,864)	92,813
266	CITY OF QUINHAGAK	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	-	-	-	-	-	127,371	(301,156)	(173,785)
270	BERING STRAITS RHA	-	-	-	-	-	279,296	223,674	502,970
271	CITY OF EGEKIK	-	-	-	-	-	55,883	255,904	311,787
275	ILISAGVIK COLLEGE	-	-	-	-	-	1,040,979	(519,267)	521,712
276	NORTH PACIFIC RIM HA	-	-	-	-	-	304,698	(25,691)	279,006
278	SAXMAN SEAPORT	-	-	-	-	-	6,975	11,863	18,838
279	TLINGIT-HAIDA RHA	-	-	-	-	-	609,032	(97,780)	511,252
280	CITY OF TOKSOOK BAY	-	-	-	-	-	2,903	1,424	4,327
281	BARANOF ISLAND HA	-	-	-	-	-	137,773	(28,329)	109,444
282	CITY OF DELTA JUNCTION	-	-	-	-	-	42,336	(122,670)	(80,335)
283	CITY OF ANDERSON	-	-	-	-	-	2,398	(815)	1,583
284	INTER-ISLAND FERRY AUTHORITY	-	-	-	-	-	239,016	180,365	419,381
285	CITY OF HOOPER BAY	-	-	-	-	-	10,031	(8,296)	1,736
286	CITY OF SELDOVIA	-	-	-	-	-	20,684	(18,552)	2,132
287	CITY OF KOYUK	-	-	-	-	-	3,512	(2,904)	608
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	-	-	245,427	1,282,182	1,527,609
290	CITY OF UPPER KALSKAG	-	-	-	-	-	2,903	3,174	6,077
291	CITY OF SHAKTOOLIK	-	-	-	-	-	6,411	(79,241)	(72,830)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	-	-	-	-	349,332	954,653	1,303,985
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	-	-	-	-	-	787,932	(99,356)	688,575
297	CITY OF NULATO	-	-	-	-	-	24,034	11,791	35,824
298	CITY OF ANIAK	-	-	-	-	-	47,174	(122,494)	(75,319)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	-	-	-	134,386	(334,245)	(199,859)
Subtotal		-	-	-	-	-	498,782,278	(59,646,258)	439,136,020
Nonemployer:									
999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	-	71,910,922	59,646,258	131,557,180
Total		-	-	-	-	-	570,693,200	(0)	570,693,200

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

*Same as FY22 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96761% 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 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
101	STATE OF ALASKA (EMPLOYER)	(25,443,449)	(56,271,725)	152,234,017	(3,432,854)	-	-
102	SOUTHWEST REGION SD	(48,360)	(106,955)	289,350	(6,525)	-	-
103	ANNETTE ISLAND SD	(38,873)	(85,973)	232,587	(5,245)	-	-
104	BERING STRAIT SD	(138,531)	(306,381)	828,863	(18,691)	-	-
105	CHATHAM SD	(15,210)	(33,639)	91,004	(2,052)	-	-
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(181,190)	(400,727)	1,084,103	(24,446)	-	-
108	JUNEAU BOROUGH SD	(242,095)	(535,426)	1,448,508	(32,664)	-	-
109	MATANUSKA-SUSITNA BOROUGH	(468,425)	(1,035,986)	2,802,693	(63,200)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(575,383)	(1,272,539)	3,442,648	(77,631)	-	-
111	ANCHORAGE SD	(1,637,392)	(3,621,320)	9,796,893	(220,918)	-	-
112	COPPER RIVER SD	(23,729)	(52,479)	141,974	(3,201)	-	-
113	UNIVERSITY OF ALASKA	(2,115,140)	(4,677,927)	12,655,372	(285,377)	-	-
115	CITY OF KENAI	(137,824)	(304,816)	824,631	(18,595)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(435,905)	(964,065)	2,608,122	(58,813)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(586,665)	(1,297,491)	3,510,152	(79,153)	-	-
118	DENALI BOROUGH SD	(18,648)	(41,242)	111,574	(2,516)	-	-
120	CITY AND BOROUGH OF SITKA	(181,375)	(401,136)	1,085,209	(24,471)	-	-
121	CHUGACH SD	(11,076)	(24,495)	66,267	(1,494)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(116,619)	(257,920)	697,760	(15,734)	-	-
123	CITY OF SOLDOTNA	(80,934)	(178,997)	484,246	(10,920)	-	-
124	IDITAROD AREA SD	(14,753)	(32,628)	88,270	(1,990)	-	-
125	KUSPUK SD	(31,638)	(69,972)	189,298	(4,269)	-	-
126	CITY AND BOROUGH OF JUNEAU	(690,816)	(1,527,836)	4,133,312	(93,206)	-	-
128	CITY OF KODIAK	(133,537)	(295,336)	798,984	(18,017)	-	-
129	CITY OF FAIRBANKS	(164,316)	(363,407)	983,139	(22,170)	-	-
131	CITY OF WASILLA	(152,914)	(338,190)	914,919	(20,631)	-	-
132	CITY OF SKAGWAY	-	-	-	-	-	-
133	SITKA BOROUGH SD	(44,291)	(97,956)	265,004	(5,976)	-	-
134	CITY OF PALMER	(76,506)	(169,203)	457,752	(10,322)	-	-
135	CITY AND BOROUGH OF WRANGELL	(61,590)	(136,215)	368,506	(8,310)	-	-
136	CITY OF BETHEL	(120,830)	(267,232)	722,952	(16,302)	-	-
137	VALDEZ CITY SD	(42,050)	(92,999)	251,595	(5,673)	-	-
138	HOONAH CITY SD	(7,659)	(16,940)	45,827	(1,033)	-	-
139	CITY OF NOME	(72,644)	(160,661)	434,644	(9,801)	-	-
140	CITY OF KOTZEBUE	(87,092)	(192,616)	521,091	(11,751)	-	-
141	GALENA CITY SD	(82,261)	(181,932)	492,188	(11,099)	-	-
143	CITY OF PETERSBURG	(88,387)	(195,479)	528,837	(11,925)	-	-
144	BRISTOL BAY BOROUGH	(61,786)	(136,648)	369,678	(8,336)	-	-
145	NORTH SLOPE BOROUGH	(1,254,819)	(2,775,206)	7,507,870	(169,301)	-	-
146	WRANGELL PUBLIC SD	(13,970)	(30,896)	83,583	(1,885)	-	-
148	CITY OF CORDOVA	(59,349)	(131,258)	355,097	(8,007)	-	-
149	NOME CITY SD	(19,660)	(43,480)	117,628	(2,652)	-	-
151	CITY OF KING COVE	(21,411)	(47,354)	128,108	(2,889)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(338,184)	(747,941)	2,023,433	(45,628)	-	-
153	LOWER YUKON SD	(167,025)	(369,399)	999,348	(22,535)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(133,320)	(294,855)	797,682	(17,988)	-	-
155	SOUTHEAST ISLAND SD	(16,940)	(37,464)	101,354	(2,286)	-	-
156	PRIIBLOF SD	(4,472)	(9,889)	26,754	(603)	-	-
157	LOWER KUSKOKWIM SD	(343,646)	(760,020)	2,056,111	(46,365)	-	-
158	KODIAK ISLAND BOROUGH SD	(128,010)	(283,113)	765,915	(17,271)	-	-
159	YUKON FLATS SD	(18,223)	(40,304)	109,035	(2,459)	-	-
160	YUKON / KOYUKUK SD	(55,388)	(122,499)	331,402	(7,473)	-	-
161	NORTH SLOPE BOROUGH SD	(194,855)	(430,949)	1,165,863	(26,290)	-	-
162	ALEUTIAN REGION SD	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(85,384)	(188,838)	510,871	(11,520)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(39,363)	(87,056)	235,516	(5,311)	-	-
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-
166	TANANA SD	(653)	(1,444)	3,906	(88)	-	-

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

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
167	SOUTHEAST REGIONAL RESOURCE CENTER	(41,626)	(92,061)	249,056	(5,616)	-	-
168	HYDABURG CITY SD	(9,716)	(21,487)	58,130	(1,311)	-	-
169	CITY OF TANANA	(87)	(193)	523	(12)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(26,372)	(58,326)	157,792	(3,558)	-	-
171	CITY OF BARROW	(21,520)	(47,594)	128,759	(2,903)	-	-
172	CITY OF SAINT PAUL	(26,340)	(58,254)	157,597	(3,554)	-	-
173	MUNICIPALITY OF ANCHORAGE	(3,606,832)	(7,977,010)	21,580,505	(486,637)	-	-
174	KODIAK ISLAND BOROUGH	(45,869)	(101,445)	274,443	(6,189)	-	-
175	NOME JOINT UTILITY SYSTEM	(12,827)	(28,369)	76,748	(1,731)	-	-
176	CITY OF SAND POINT	(15,743)	(34,818)	94,193	(2,124)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(117,326)	(259,484)	701,991	(15,830)	-	-
178	CITY OF DILLINGHAM	(46,075)	(101,902)	275,680	(6,217)	-	-
179	CITY OF UNALASKA	(195,954)	(433,379)	1,172,437	(26,438)	-	-
180	KENAI PENINSULA BOROUGH	(365,231)	(807,759)	2,185,260	(49,277)	-	-
181	CITY OF KETCHIKAN	(176,555)	(390,477)	1,056,372	(23,821)	-	-
182	CITY OF SEWARD	(94,185)	(208,304)	563,533	(12,708)	-	-
183	CITY OF FORT YUKON	(10,934)	(24,182)	65,421	(1,475)	-	-
184	BRISTOL BAY BOROUGH SD	(9,520)	(21,054)	56,959	(1,284)	-	-
185	CORDOVA CITY SD	(16,668)	(36,863)	99,727	(2,249)	-	-
186	CITY OF CRAIG	(28,527)	(63,090)	170,681	(3,849)	-	-
187	PETERSBURG MEDICAL CENTER	(153,708)	(339,947)	919,671	(20,738)	-	-
189	HAINES BOROUGH	(42,050)	(92,999)	251,595	(5,673)	-	-
190	KENAI PENINSULA BOROUGH SD	(326,869)	(722,916)	1,955,733	(44,101)	-	-
191	CITY OF NORTH POLE	(55,312)	(122,331)	330,946	(7,463)	-	-
192	CITY OF GALENA	(16,624)	(36,767)	99,466	(2,243)	-	-
193	CITY OF NENANA	(2,568)	(5,679)	15,363	(346)	-	-
195	YUPIIT SD	(34,739)	(76,830)	207,850	(4,687)	-	-
196	NENANA CITY SD	(34,151)	(75,530)	204,335	(4,608)	-	-
198	CITY OF SAXMAN	(1,686)	(3,730)	10,090	(228)	-	-
199	CITY OF HOONAH	(17,059)	(37,729)	102,070	(2,302)	-	-
200	CITY OF PELICAN	(2,970)	(6,569)	17,771	(401)	-	-
202	CITY OF WHITTIER	(28,962)	(64,053)	173,285	(3,908)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(21,705)	(48,004)	129,866	(2,928)	-	-
204	CRAIG CITY SD	(16,113)	(35,636)	96,407	(2,174)	-	-
205	DILLINGHAM CITY SD	(23,478)	(51,926)	140,476	(3,168)	-	-
206	CITY OF THORNE BAY	(9,520)	(21,054)	56,959	(1,284)	-	-
208	CITY OF AKUTAN	(14,970)	(33,109)	89,572	(2,020)	-	-
209	UNALASKA CITY SD	(19,529)	(43,191)	116,847	(2,635)	-	-
211	KASHUNAMIUT SD	(38,917)	(86,070)	232,847	(5,251)	-	-
215	CITY OF HOMER	(124,790)	(275,990)	746,647	(16,837)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(1,730)	(3,826)	10,350	(233)	-	-
219	BARTLETT REGIONAL HOSPITAL	(710,595)	(1,571,581)	4,251,656	(95,874)	-	-
220	NORTHWEST ARCTIC BOROUGH	(37,524)	(82,990)	224,515	(5,063)	-	-
221	SAINT MARY'S SD	(21,564)	(47,691)	129,020	(2,909)	-	-
222	CITY OF SELAWIK	(145)	(321)	868	(20)	-	-
223	BRISTOL BAY RHA	(23,239)	(51,396)	139,044	(3,135)	-	-
224	COPPER RIVER BASIN RHA	(14,405)	(31,858)	86,187	(1,943)	-	-
225	SKAGWAY CITY SD	(6,702)	(14,822)	40,099	(904)	-	-
227	CITY OF KLAWOCK	(15,732)	(34,794)	94,128	(2,123)	-	-
228	PETERSBURG CITY SD	(18,931)	(41,868)	113,266	(2,554)	-	-
230	ALEUTIANS EAST BOROUGH	(13,273)	(29,356)	79,417	(1,791)	-	-
231	CITY OF KIVALINA	(500)	(1,105)	2,989	(67)	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
235	CITY OF HUSLIA	(2,916)	(6,449)	17,446	(393)	-	-
237	CITY OF KALTAG	(609)	(1,347)	3,645	(82)	-	-
240	HAINES BOROUGH SD	(16,243)	(35,924)	97,188	(2,192)	-	-
241	CITY OF NOORVIK	(3,602)	(7,967)	21,553	(486)	-	-
242	CITY OF ELIM	(240)	(530)	1,434	(32)	-	-
243	CITY OF ATKA	(577)	(1,275)	3,450	(78)	-	-
244	ALEUTIANS EAST BOROUGH SD	(19,224)	(42,517)	115,024	(2,594)	-	-

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

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
246	DELTA/GREELY SD	(26,568)	(58,759)	158,964	(3,585)	-	-
247	LAKE AND PENINSULA BOROUGH	(7,877)	(17,421)	47,129	(1,063)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(16,374)	(36,213)	97,969	(2,209)	-	-
249	CITY OF UNALAKLEET	(3,164)	(6,997)	18,929	(427)	-	-
251	KLAWOCK CITY SD	(10,336)	(22,859)	61,841	(1,395)	-	-
254	CITY OF MEKORYUK	(545)	(1,205)	3,259	(73)	-	-
255	ALASKA GATEWAY SD	(43,519)	(96,248)	260,383	(5,872)	-	-
256	CITY OF SAINT GEORGE	(3,764)	(8,324)	22,519	(508)	-	-
257	PELICAN CITY SD	(729)	(1,612)	4,361	(98)	-	-
258	DENALI BOROUGH	(10,880)	(24,062)	65,096	(1,468)	-	-
259	CITY OF ALLAKAKET	(355)	(785)	2,124	(48)	-	-
260	CITY OF KACHEMAK	(729)	(1,612)	4,361	(98)	-	-
262	COOK INLET HOUSING AUTHORITY	(214,906)	(475,295)	1,285,834	(28,995)	-	-
263	INTERIOR RHA	(18,865)	(41,723)	112,876	(2,545)	-	-
264	YAKUTAT SD	(3,949)	(8,734)	23,630	(533)	-	-
265	KAKE CITY SD	(11,304)	(25,000)	67,634	(1,525)	-	-
266	CITY OF QUINHAGAK	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(11,456)	(25,337)	68,546	(1,546)	-	-
270	BERING STRAITS RHA	(25,121)	(55,559)	150,306	(3,389)	-	-
271	CITY OF EGEGIK	(5,026)	(11,117)	30,074	(678)	-	-
275	ILISAGVIK COLLEGE	(93,631)	(207,077)	560,213	(12,633)	-	-
276	NORTH PACIFIC RIM HA	(27,406)	(60,612)	163,976	(3,698)	-	-
278	SAXMAN SEAPORT	(627)	(1,388)	3,754	(85)	-	-
279	TLINGIT-HAIDA RHA	(54,779)	(121,152)	327,757	(7,391)	-	-
280	CITY OF TOKSOOK BAY	(261)	(577)	1,562	(35)	-	-
281	BARANOF ISLAND HA	(12,392)	(27,407)	74,144	(1,672)	-	-
282	CITY OF DELTA JUNCTION	(3,808)	(8,422)	22,783	(514)	-	-
283	CITY OF ANDERSON	(216)	(477)	1,291	(29)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(21,498)	(47,546)	128,629	(2,901)	-	-
285	CITY OF HOOPER BAY	(902)	(1,995)	5,398	(122)	-	-
286	CITY OF SELDOVIA	(1,860)	(4,115)	11,131	(251)	-	-
287	CITY OF KOYUK	(316)	(699)	1,890	(43)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(22,075)	(48,822)	132,079	(2,978)	-	-
290	CITY OF UPPER KALSKAG	(261)	(577)	1,562	(35)	-	-
291	CITY OF SHAKTOOLIK	(577)	(1,275)	3,450	(78)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(31,421)	(69,491)	187,996	(4,239)	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(70,870)	(156,739)	424,033	(9,562)	-	-
297	CITY OF NULATO	(2,162)	(4,781)	12,934	(292)	-	-
298	CITY OF ANIAK	(4,243)	(9,384)	25,387	(572)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(12,087)	(26,733)	72,321	(1,631)	-	-
Subtotal		(44,862,797)	(99,220,313)	268,424,450	(6,052,931)	-	-
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	(6,468,003)	(14,304,887)	38,699,550	(872,669)	-	-
Total		(51,330,800)	(113,525,200)	307,124,000	(6,925,600)	-	-

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	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014
101	STATE OF ALASKA (EMPLOYER)	238,493,772.72	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
102	SOUTHWEST REGION SD	503,255.60	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
103	ANNETTE ISLAND SD	270,854.71	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
104	BERING STRAIT SD	1,253,403.00	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
105	CHATHAM SD	110,765.07	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
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
107	CITY OF VALDEZ	1,942,590.84	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
108	JUNEAU BOROUGH SD	2,136,793.02	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
109	MATANUSKA-SUSITNA BOROUGH	4,635,876.16	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
110	MATANUSKA-SUSITNA BOROUGH SD	4,884,485.43	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
111	ANCHORAGE SD	15,006,657.55	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
112	COPPER RIVER SD	218,398.05	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
113	UNIVERSITY OF ALASKA	24,371,864.94	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
115	CITY OF KENAI	1,418,829.78	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
116	FAIRBANKS NORTH STAR BOROUGH	4,446,650.07	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
117	FAIRBANKS NORTH STAR BOROUGH SD	5,109,669.69	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
118	DENALI BOROUGH SD	139,377.40	136,713.17	148,789.29	84,932.14	92,644.14	124,680.48	124,680.48	106,977.46	91,427.75	
120	CITY AND BOROUGH OF SITKA	2,961,549.16	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
121	CHUGACH SD	123,880.69	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
122	KETCHIKAN GATEWAY BOROUGH	1,275,528.86	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
123	CITY OF SOLDOTNA	178,640.40	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
124	IDITAROD AREA SD	132,711.97	93,578.52	118,808.41	100,732.22	123,854.34	125,164.57	120,470.54	83,025.12	79,657.62	
125	KUSPUK SD	286,707.10	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
126	CITY AND BOROUGH OF JUNEAU	7,426,877.75	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
128	CITY OF KODIAK	1,367,662.75	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
129	CITY OF FAIRBANKS	1,544,687.77	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
131	CITY OF WASILLA	1,627,111.25	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
132	CITY OF SKAGWAY	266.30	-	-	-	112.52	-	-	-	-	-
133	SITKA BOROUGH SD	386,984.33	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
134	CITY OF PALMER	751,889.77	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
135	CITY AND BOROUGH OF WRANGELL	733,458.16	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
136	CITY OF BETHEL	1,171,842.24	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
137	VALDEZ CITY SD	372,329.88	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
138	HOONAH CITY SD	93,385.66	64,633.37	64,909.72	56,665.88	57,588.74	87,948.79	78,876.12	65,419.31	70,758.51	67,925.87
139	CITY OF NOME	785,202.07	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
140	CITY OF KOTZEBUE	789,394.46	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
141	GALENA CITY SD	825,749.34	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
143	CITY OF PETERSBURG	842,661.38	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
144	BRISTOL BAY BOROUGH	710,150.99	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
145	NORTH SLOPE BOROUGH	12,966,591.73	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
146	WRANGELL PUBLIC SD	116,077.39	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
148	CITY OF CORDOVA	176,067.53	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
149	NOME CITY SD	296,920.25	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
151	CITY OF KING COVE	214,778.00	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
152	ALASKA HOUSING FINANCE CORPORATION	3,549,918.88	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
153	LOWER YUKON SD	1,425,824.22	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
154	NORTHWEST ARCTIC BOROUGH SD	1,373,756.45	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
155	SOUTHEAST ISLAND SD	125,089.95	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
156	PRIBILOF SD	81,237.04	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
157	LOWER KUSKOKWIM SD	3,325,551.12	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
158	KODIAK ISLAND BOROUGH SD	1,093,114.54	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
159	YUKON FLATS SD	150,524.23	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
160	YUKON / KOYUKUK SD	548,371.08	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
161	NORTH SLOPE BOROUGH SD	1,987,467.87	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
162	ALEUTIAN REGION SD	-	-	-	-	149.07	-	13,542.17	16,135.15	13,792.07	18,527.58
163	CORDOVA COMMUNITY MEDICAL CENTER	768,197.67	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
164	LAKE AND PENINSULA BOROUGH SD	290,280.29	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
165	SITKA COMMUNITY HOSPITAL	10.01	-	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
166	TANANA SD	22,273.79	13,948.97	9,812.60	11,407.96	11,077.96	13,551.42	10,952.38	11,672.02	9,892.38	
167	SOUTHEAST REGIONAL RESOURCE CENTER	413,160.83	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
168	HYDABURG CITY SD	9,691.55	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
169	CITY OF TANANA	1,340.40	-	-	(2,121.60)	862.42	5,494.25	11,094.10	8,125.00	7,707.44	12,677.22
170	NORTH PACIFIC FISHERY MGMT COUNCIL	305,473.53	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

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

Employer Number	Employer Name	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014
171	CITY OF BARROW	202,255.18	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
172	CITY OF SAINT PAUL	241,873.46	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
173	MUNICIPALITY OF ANCHORAGE	39,476,993.99	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
174	KODIAK ISLAND BOROUGH	466,772.43	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
175	NOME JOINT UTILITY SYSTEM	222,661.82	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
176	CITY OF SAND POINT	168,553.17	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
177	KETCHIKAN GATEWAY BOROUGH SD	1,052,360.03	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
178	CITY OF DILLINGHAM	498,405.79	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
179	CITY OF UNALASKA	2,013,217.51	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
180	KENAI PENINSULA BOROUGH	3,867,724.68	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
181	CITY OF KETCHIKAN	2,029,466.00	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
182	CITY OF SEWARD	945,260.09	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
183	CITY OF FORT YUKON	56,361.04	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
184	BRISTOL BAY BOROUGH SD	73,630.61	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
185	CORDOVA CITY SD	162,282.58	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
186	CITY OF CRAIG	298,555.29	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
187	PETERSBURG MEDICAL CENTER	1,538,641.72	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
189	HAINES BOROUGH	439,788.00	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
190	KENAI PENINSULA BOROUGH SD	3,089,881.85	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
191	CITY OF NORTH POLE	535,162.61	425,997.49	404,926.59	326,436.22	335,996.81	348,945.59	306,495.00	250,509.64	240,246.66	235,377.68
192	CITY OF GALENA	154,600.60	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
193	CITY OF NENANA	17,859.04	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
195	YUPIIT SD	332,636.95	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
196	NENANA CITY SD	312,886.97	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
198	CITY OF SAXMAN	10,852.76	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
199	CITY OF HOONAH	186,190.55	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
200	CITY OF PELICAN	28,036.23	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
202	CITY OF WHITTIER	279,798.93	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
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	223,569.85	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
204	CRAIG CITY SD	133,366.45	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
205	DILLINGHAM CITY SD	242,107.41	201,212.02	143,980.02	147,679.28	197,400.89	197,400.89	124,402.20	124,402.20	127,452.19	133,413.38
206	CITY OF THORNE BAY	72,786.13	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
208	CITY OF AKUTAN	157,716.04	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
209	UNALASKA CITY SD	215,052.37	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
211	KASHUNAMIUT SD	344,386.75	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
215	CITY OF HOMER	1,332,818.11	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
218	SPECIAL EDUCATION SERVICE AGENCY	32,656.52	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
219	BARTLETT REGIONAL HOSPITAL	7,115,316.24	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
220	NORTHWEST ARCTIC BOROUGH	440,689.67	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
221	SAINT MARY'S SD	156,478.49	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
222	CITY OF SELAWIK	-	-	-	-	-	-	-	-	1,710.52	1,084.24
223	BRISTOL BAY RHA	236,562.88	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
224	COPPER RIVER BASIN RHA	156,449.61	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
225	SKAGWAY CITY SD	70,828.38	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
227	CITY OF KLAWOCK	132,267.77	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
228	PETERSBURG CITY SD	178,939.80	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
230	ALEUTIANS EAST BOROUGH	167,270.73	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
231	CITY OF KIVALINA	-	-	-	-	-	-	-	4,033.05	4,399.69	3,733.07
232	BERING STRAITS CRSA	-	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	30,496.26	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
237	CITY OF KALTAG	8,406.72	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
240	HAINES BOROUGH SD	153,949.97	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
241	CITY OF NOORVIK	-	-	-	-	(868.03)	-	-	-	12,067.90	26,916.46
242	CITY OF ELIM	1,097.83	-	561.73	26,196.26	-	-	2,142.95	3,903.32	2,993.68	2,199.92
243	CITY OF ATKA	7,683.33	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
244	ALEUTIANS EAST BOROUGH SD	172,155.92	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
246	DELTA/GREELY SD	204,928.11	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
247	LAKE AND PENINSULA BOROUGH	69,839.69	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
248	CITY AND BOROUGH OF YAKUTAT	174,699.94	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
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
251	KLAWOCK CITY SD	108,582.55	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
254	CITY OF MEKORYUK	1,944.83	3,715.13	(705.44)	6,623.42	-	-	1,625.14	3,031.76	4,564.01	4,070.22
255	ALASKA GATEWAY SD	345,311.28	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

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

Employer Number	Employer Name	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014
256	CITY OF SAINT GEORGE	-	-	-	-	(4,177.33)	-	-	15,961.71	13,836.37	28,122.53
257	PELICAN CITY SD	21,309.61	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
258	DENALI BOROUGH	99,420.79	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
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	3,037.19	3,027.57	2,652.98
260	CITY OF KACHEMAK	4,071.52	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
262	COOK INLET HOUSING AUTHORITY	2,076,732.66	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
263	INTERIOR RHA	257,563.62	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
264	YAKUTAT SD	44,032.43	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
265	KAKE CITY SD	94,182.35	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
266	CITY OF QUINHAGAK	-	-	-	-	-	-	-	-	-	2,376.05
267	ALEUTIAN HOUSING AUTHORITY	162,477.01	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
270	BERING STRAITS RHA	234,256.47	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
271	CITY OF EGEKIK	50,544.56	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
275	ILISAGVIK COLLEGE	978,259.58	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
276	NORTH PACIFIC RIM HA	311,439.64	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
278	SAXMAN SEAPORT	17,630.82	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
279	TLINGIT-HAIDA RHA	507,814.03	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
280	CITY OF TOKSOOK BAY	6,144.81	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
281	BARANOF ISLAND HA	143,511.42	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
282	CITY OF DELTA JUNCTION	44,559.15	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
283	CITY OF ANDERSON	1,167.87	-	-	(1,060.75)	1,350.80	1,232.08	1,447.05	1,591.10	4,018.65	7,179.13
284	INTER-ISLAND FERRY AUTHORITY	215,524.53	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
285	CITY OF HOOPER BAY	-	-	-	-	-	-	-	7,640.14	7,945.74	6,741.84
286	CITY OF SELDOVIA	13,847.86	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
287	CITY OF KOYUK	-	-	-	-	-	-	-	2,549.95	2,781.76	2,360.28
288	NORTHWEST INUPIAT HOUSING AUTHORITY	139,275.37	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
290	CITY OF UPPER KALSKAG	7,895.21	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
291	CITY OF SHAKTOOLIK	3,571.90	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
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	325,328.57	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
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	908,713.00	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
297	CITY OF NULATO	31,665.70	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
298	CITY OF ANIAK	32,066.75	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
299	ALASKA GASLINE DEVELOPMENT CORPORATION	173,346.08	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		438,011,057.48	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
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	33,933,000.00	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
Total		471,944,057.48	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

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2023

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	1,482,000	0.24928%
103	ANNETTE ISLAND SD	1,191,000	0.20034%
104	BERING STRAIT SD	4,246,000	0.71421%
105	CHATHAM SD	468,000	0.07872%
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%
107	CITY OF VALDEZ	5,551,000	0.93372%
108	JUNEAU BOROUGH SD	7,420,000	1.24810%
109	MATANUSKA-SUSITNA BOROUGH	14,351,000	2.41395%
110	MATANUSKA-SUSITNA BOROUGH SD	17,631,000	2.96567%
111	ANCHORAGE SD	50,172,000	8.43932%
112	COPPER RIVER SD	727,000	0.12229%
113	UNIVERSITY OF ALASKA	64,812,000	10.90188%
115	CITY OF KENAI	4,223,000	0.71034%
116	FAIRBANKS NORTH STAR BOROUGH	13,358,000	2.24692%
117	FAIRBANKS NORTH STAR BOROUGH SD	17,978,000	3.02404%
118	DENALI BOROUGH SD	574,000	0.09655%
120	CITY AND BOROUGH OF SITKA	5,559,000	0.93507%
121	CHUGACH SD	339,000	0.05702%
122	KETCHIKAN GATEWAY BOROUGH	3,572,000	0.60084%
123	CITY OF SOLDOTNA	2,479,000	0.41699%
124	IDITAROD AREA SD	453,000	0.07620%
125	KUSPUK SD	968,000	0.16283%
126	CITY AND BOROUGH OF JUNEAU	21,169,000	3.56079%
128	CITY OF KODIAK	4,093,000	0.68847%
129	CITY OF FAIRBANKS	5,035,000	0.84693%
131	CITY OF WASILLA	4,685,000	0.78805%
132	CITY OF SKAGWAY	-	0.00000%
133	SITKA BOROUGH SD	1,355,000	0.22792%
134	CITY OF PALMER	2,345,000	0.39445%
135	CITY AND BOROUGH OF WRANGELL	1,889,000	0.31774%
136	CITY OF BETHEL	3,699,000	0.62220%
137	VALDEZ CITY SD	1,288,000	0.21665%
138	HOONAH CITY SD	234,000	0.03936%
139	CITY OF NOME	2,226,000	0.37443%
140	CITY OF KOTZEBUE	2,667,000	0.44861%
141	GALENA CITY SD	2,521,000	0.42405%
143	CITY OF PETERSBURG	2,710,000	0.45584%
144	BRISTOL BAY BOROUGH	1,891,000	0.31808%
145	NORTH SLOPE BOROUGH	38,449,000	6.46742%
146	WRANGELL PUBLIC SD	428,000	0.07199%
148	CITY OF CORDOVA	1,817,000	0.30563%
149	NOME CITY SD	603,000	0.10143%
151	CITY OF KING COVE	657,000	0.11051%
152	ALASKA HOUSING FINANCE CORPORATION	10,360,000	1.74263%
153	LOWER YUKON SD	5,117,000	0.86072%
154	NORTHWEST ARCTIC BOROUGH SD	4,085,000	0.68713%
155	SOUTHEAST ISLAND SD	518,000	0.08713%
156	PRIBILOF SD	140,000	0.02355%
157	LOWER KUSKOKWIM SD	10,530,000	1.77123%
158	KODIAK ISLAND BOROUGH SD	3,921,000	0.65954%
159	YUKON FLATS SD	558,000	0.09386%
160	YUKON / KOYUKUK SD	1,696,000	0.28528%
161	NORTH SLOPE BOROUGH SD	5,970,000	1.00420%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	2,616,000	0.44003%
164	LAKE AND PENINSULA BOROUGH SD	1,204,000	0.20252%
165	SITKA COMMUNITY HOSPITAL	-	0.00000%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2023

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
166	TANANA SD	19,000	0.00320%
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,273,000	0.21413%
168	HYDABURG CITY SD	300,000	0.05046%
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	809,000	0.13608%
171	CITY OF BARROW	659,000	0.11085%
172	CITY OF SAINT PAUL	808,000	0.13591%
173	MUNICIPALITY OF ANCHORAGE	110,518,000	18.58998%
174	KODIAK ISLAND BOROUGH	1,405,000	0.23633%
175	NOME JOINT UTILITY SYSTEM	391,000	0.06577%
176	CITY OF SAND POINT	482,000	0.08108%
177	KETCHIKAN GATEWAY BOROUGH SD	3,594,000	0.60454%
178	CITY OF DILLINGHAM	1,409,000	0.23700%
179	CITY OF UNALASKA	6,003,000	1.00975%
180	KENAI PENINSULA BOROUGH	11,192,000	1.88258%
181	CITY OF KETCHIKAN	5,409,000	0.90984%
182	CITY OF SEWARD	2,887,000	0.48562%
183	CITY OF FORT YUKON	335,000	0.05635%
184	BRISTOL BAY BOROUGH SD	292,000	0.04912%
185	CORDOVA CITY SD	511,000	0.08595%
186	CITY OF CRAIG	874,000	0.14701%
187	PETERSBURG MEDICAL CENTER	4,709,000	0.79209%
189	HAINES BOROUGH	1,288,000	0.21665%
190	KENAI PENINSULA BOROUGH SD	10,014,000	1.68443%
191	CITY OF NORTH POLE	1,695,000	0.28511%
192	CITY OF GALENA	510,000	0.08579%
193	CITY OF NENANA	78,000	0.01312%
195	YUPIIT SD	1,063,000	0.17880%
196	NENANA CITY SD	1,046,000	0.17595%
198	CITY OF SAXMAN	52,000	0.00875%
199	CITY OF HOONAH	523,000	0.08797%
200	CITY OF PELICAN	92,000	0.01548%
202	CITY OF WHITTIER	888,000	0.14937%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	663,000	0.11152%
204	CRAIG CITY SD	494,000	0.08309%
205	DILLINGHAM CITY SD	720,000	0.12111%
206	CITY OF THORNE BAY	292,000	0.04912%
208	CITY OF AKUTAN	457,000	0.07687%
209	UNALASKA CITY SD	598,000	0.10059%
211	KASHUNAMIUT SD	1,192,000	0.20050%
215	CITY OF HOMER	3,824,000	0.64323%
218	SPECIAL EDUCATION SERVICE AGENCY	53,000	0.00892%
219	BARTLETT REGIONAL HOSPITAL	21,772,000	3.66222%
220	NORTHWEST ARCTIC BOROUGH	1,149,000	0.19327%
221	SAINT MARY'S SD	660,000	0.11102%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	711,000	0.11960%
224	COPPER RIVER BASIN RHA	441,000	0.07418%
225	SKAGWAY CITY SD	206,000	0.03465%
227	CITY OF KLAWOCK	481,000	0.08091%
228	PETERSBURG CITY SD	579,000	0.09739%
230	ALEUTIANS EAST BOROUGH	406,000	0.06829%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA	-	0.00000%
235	CITY OF HUSLIA	90,000	0.01514%
237	CITY OF KALTAG	18,000	0.00303%
240	HAINES BOROUGH SD	497,000	0.08360%
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 6/30/2023

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
243	CITY OF ATKA	18,000	0.00303%
244	ALEUTIANS EAST BOROUGH SD	590,000	0.09924%
246	DELTA/GREELY SD	813,000	0.13675%
247	LAKE AND PENINSULA BOROUGH	242,000	0.04071%
248	CITY AND BOROUGH OF YAKUTAT	500,000	0.08410%
249	CITY OF UNALAKLEET	-	0.00000%
251	KLAWOCK CITY SD	319,000	0.05366%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	1,334,000	0.22439%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	22,000	0.00370%
258	DENALI BOROUGH	333,000	0.05601%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	22,000	0.00370%
262	COOK INLET HOUSING AUTHORITY	6,584,000	1.10748%
263	INTERIOR RHA	578,000	0.09722%
264	YAKUTAT SD	121,000	0.02035%
265	KAKE CITY SD	347,000	0.05837%
266	CITY OF QUINHAGAK	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	350,000	0.05887%
270	BERING STRAITS RHA	771,000	0.12969%
271	CITY OF EGEKIK	154,000	0.02590%
275	ILISAGVIK COLLEGE	2,869,000	0.48259%
276	NORTH PACIFIC RIM HA	840,000	0.14129%
278	SAXMAN SEAPORT	-	0.00000%
279	TLINGIT-HAIDA RHA	1,678,000	0.28225%
280	CITY OF TOKSOOK BAY	8,000	0.00135%
281	BARANOF ISLAND HA	379,000	0.06375%
282	CITY OF DELTA JUNCTION	115,000	0.01934%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	659,000	0.11085%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	56,000	0.00942%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	675,000	0.11354%
290	CITY OF UPPER KALSKAG	8,000	0.00135%
291	CITY OF SHAKTOOLIK	18,000	0.00303%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	965,000	0.16232%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	2,170,000	0.36501%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	131,000	0.02204%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	373,000	0.06274%
Total		594,503,000	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 6/30/2023

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	1,628,747	179,262
103	ANNETTE ISLAND SD	1,308,932	144,063
104	BERING STRAIT SD	4,666,437	513,595
105	CHATHAM SD	514,341	56,609
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	6,100,658	671,447
108	JUNEAU BOROUGH SD	8,154,726	897,521
109	MATANUSKA-SUSITNA BOROUGH	15,772,031	1,735,893
110	MATANUSKA-SUSITNA BOROUGH SD	19,376,816	2,132,641
111	ANCHORAGE SD	55,140,014	6,068,792
112	COPPER RIVER SD	798,987	87,938
113	UNIVERSITY OF ALASKA	71,229,662	7,839,642
115	CITY OF KENAI	4,641,160	510,813
116	FAIRBANKS NORTH STAR BOROUGH	14,680,705	1,615,780
117	FAIRBANKS NORTH STAR BOROUGH SD	19,758,175	2,174,614
118	DENALI BOROUGH SD	630,837	69,431
120	CITY AND BOROUGH OF SITKA	6,109,450	672,415
121	CHUGACH SD	372,568	41,005
122	KETCHIKAN GATEWAY BOROUGH	3,925,698	432,068
123	CITY OF SOLDOTNA	2,724,470	299,859
124	IDITAROD AREA SD	497,856	54,795
125	KUSPUK SD	1,063,851	117,089
126	CITY AND BOROUGH OF JUNEAU	23,265,147	2,560,597
128	CITY OF KODIAK	4,498,287	495,088
129	CITY OF FAIRBANKS	5,533,564	609,032
131	CITY OF WASILLA	5,148,907	566,696
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	1,489,172	163,900
134	CITY OF PALMER	2,577,201	283,651
135	CITY AND BOROUGH OF WRANGELL	2,076,048	228,493
136	CITY OF BETHEL	4,065,274	447,430
137	VALDEZ CITY SD	1,415,537	155,796
138	HOONAH CITY SD	257,171	28,305
139	CITY OF NOME	2,446,418	269,256
140	CITY OF KOTZEBUE	2,931,085	322,600
141	GALENA CITY SD	2,770,629	304,939
143	CITY OF PETERSBURG	2,978,343	327,801
144	BRISTOL BAY BOROUGH	2,078,246	228,735
145	NORTH SLOPE BOROUGH	42,256,207	4,650,781
146	WRANGELL PUBLIC SD	470,380	51,771
148	CITY OF CORDOVA	1,996,919	219,784
149	NOME CITY SD	662,709	72,939
151	CITY OF KING COVE	722,056	79,471
152	ALASKA HOUSING FINANCE CORPORATION	11,385,844	1,253,143
153	LOWER YUKON SD	5,623,684	618,951
154	NORTHWEST ARCTIC BOROUGH SD	4,489,495	494,120
155	SOUTHEAST ISLAND SD	569,292	62,657
156	PRIBILOF SD	153,863	16,934
157	LOWER KUSKOKWIM SD	11,572,677	1,273,706
158	KODIAK ISLAND BOROUGH SD	4,309,256	474,283
159	YUKON FLATS SD	613,253	67,496
160	YUKON / KOYUKUK SD	1,863,937	205,148
161	NORTH SLOPE BOROUGH SD	6,561,147	722,130
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	2,875,035	316,431
164	LAKE AND PENINSULA BOROUGH SD	1,323,220	145,636
165	SITKA COMMUNITY HOSPITAL	-	-

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2023

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
166	TANANA SD	20,881	2,298
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,399,052	153,982
168	HYDABURG CITY SD	329,706	36,288
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	889,107	97,856
171	CITY OF BARROW	724,254	79,712
172	CITY OF SAINT PAUL	888,008	97,735
173	MUNICIPALITY OF ANCHORAGE	121,461,455	13,368,227
174	KODIAK ISLAND BOROUGH	1,544,123	169,948
175	NOME JOINT UTILITY SYSTEM	429,717	47,295
176	CITY OF SAND POINT	529,727	58,303
177	KETCHIKAN GATEWAY BOROUGH SD	3,949,877	434,729
178	CITY OF DILLINGHAM	1,548,519	170,432
179	CITY OF UNALASKA	6,597,415	726,121
180	KENAI PENINSULA BOROUGH	12,300,228	1,353,781
181	CITY OF KETCHIKAN	5,944,597	654,271
182	CITY OF SEWARD	3,172,870	349,211
183	CITY OF FORT YUKON	368,172	40,522
184	BRISTOL BAY BOROUGH SD	320,914	35,320
185	CORDOVA CITY SD	561,599	61,810
186	CITY OF CRAIG	960,543	105,719
187	PETERSBURG MEDICAL CENTER	5,175,284	569,599
189	HAINES BOROUGH	1,415,537	155,796
190	KENAI PENINSULA BOROUGH SD	11,005,583	1,211,291
191	CITY OF NORTH POLE	1,862,838	205,027
192	CITY OF GALENA	560,500	61,689
193	CITY OF NENANA	85,724	9,435
195	YUPIIT SD	1,168,258	128,580
196	NENANA CITY SD	1,149,575	126,524
198	CITY OF SAXMAN	57,149	6,290
199	CITY OF HOONAH	574,787	63,262
200	CITY OF PELICAN	101,110	11,128
202	CITY OF WHITTIER	975,929	107,412
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	728,650	80,196
204	CRAIG CITY SD	542,916	59,754
205	DILLINGHAM CITY SD	791,294	87,091
206	CITY OF THORNE BAY	320,914	35,320
208	CITY OF AKUTAN	502,252	55,279
209	UNALASKA CITY SD	657,214	72,334
211	KASHUNAMIUT SD	1,310,031	144,184
215	CITY OF HOMER	4,202,651	462,550
218	SPECIAL EDUCATION SERVICE AGENCY	58,248	6,411
219	BARTLETT REGIONAL HOSPITAL	23,927,856	2,633,535
220	NORTHWEST ARCTIC BOROUGH	1,262,774	138,983
221	SAINT MARY'S SD	725,353	79,833
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	781,403	86,002
224	COPPER RIVER BASIN RHA	484,668	53,343
225	SKAGWAY CITY SD	226,398	24,918
227	CITY OF KLAWOCK	528,628	58,182
228	PETERSBURG CITY SD	636,332	70,036
230	ALEUTIANS EAST BOROUGH	446,202	49,110
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	98,912	10,886
237	CITY OF KALTAG	19,782	2,177
240	HAINES BOROUGH SD	546,213	60,117
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 6/30/2023

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
243	CITY OF ATKA	19,782	2,177
244	ALEUTIANS EAST BOROUGH SD	648,422	71,366
246	DELTA/GREELY SD	893,503	98,340
247	LAKE AND PENINSULA BOROUGH	265,963	29,272
248	CITY AND BOROUGH OF YAKUTAT	549,510	60,480
249	CITY OF UNALAKLEET	-	-
251	KLAWOCK CITY SD	350,587	38,586
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	1,466,092	161,360
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	24,178	2,661
258	DENALI BOROUGH	365,974	40,280
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	24,178	2,661
262	COOK INLET HOUSING AUTHORITY	7,235,945	796,399
263	INTERIOR RHA	635,233	69,915
264	YAKUTAT SD	132,981	14,636
265	KAKE CITY SD	381,360	41,973
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	384,657	42,336
270	BERING STRAITS RHA	847,344	93,260
271	CITY OF EGEKIK	169,249	18,628
275	ILISAGVIK COLLEGE	3,153,087	347,033
276	NORTH PACIFIC RIM HA	923,177	101,606
278	SAXMAN SEAPORT	-	-
279	TLINGIT-HAIDA RHA	1,844,155	202,970
280	CITY OF TOKSOOK BAY	8,792	968
281	BARANOF ISLAND HA	416,528	45,844
282	CITY OF DELTA JUNCTION	126,387	13,910
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	724,254	79,712
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	61,545	6,774
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	741,838	81,648
290	CITY OF UPPER KALSKAG	8,792	968
291	CITY OF SHAKTOOLIK	19,782	2,177
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	1,060,554	116,726
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	2,384,873	262,483
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	143,972	15,846
299	ALASKA GASLINE DEVELOPMENT CORPORATION	409,934	45,118
Total		653,370,486	71,910,922

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