



State of Alaska

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

Information Required
Under Governmental
Accounting
Standards Board
Statement No. 75 as
of June 30, 2022

November 2022



November 4, 2022

State of Alaska

The Alaska Retirement Management Board

The Department of Revenue, Treasury Division

The Department of Administration, Division of Retirement and Benefits

P.O. Box 110203

Juneau, AK 99811-0203

GASB 75 Report as of June 30, 2022 for June 30, 2023 Reporting – TRS DCR Occupational Death & Disability

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Teachers' Retirement System Defined Contribution Retirement Plan (TRS DCR) for June 30, 2023 reporting based on a measurement date of June 30, 2022. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2022 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated September 30, 2022 for any supplemental information or documentation.

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

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of TRS DCR in accordance with the requirements of GASB 75 as of the June 30, 2022 measurement date.

The Alaska Retirement Management Board (Board) and staff of the State of Alaska and its auditors may use this report for the review of the operation of TRS DCR. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, 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 economic and demographic assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. In particular, retiree group benefits models necessarily rely on the use of approximations and estimates and

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

In preparing the actuarial results, we have relied upon information provided by the State of Alaska staff regarding TRS DCR plan provisions, participants, assets, contributions and other matters used in the June 30, 2021 actuarial valuation of TRS DCR. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2022 asset statements that were provided to us by staff of the State of Alaska on September 13, 2022.

The information in this report was prepared based on an actuarial valuation as of June 30, 2021 reflecting updated demographic and economic assumptions adopted by the Board in June 2022 based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. We rolled forward the liabilities from June 30, 2021 to the June 30, 2022 measurement date, as GASB 75 permits, and adjusted the liabilities for the new assumptions. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of TRS DCR and to reasonable long-term expectations.

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

Actuarial Standards of Practice No. 27 (ASOP 27) and No. 35 (ASOP 35) require the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions selected by the plan sponsor do not significantly conflict with what, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Buck provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used and annually the signing actuary reviews the assumptions through discussions with the Board staff and analyzing actuarial gain/loss experience. In the case of the Board's selection of the expected return on assets (EROA), the signing actuary has used economic information and tools provided by Buck's Financial Risk Management (FRM) practice. A spreadsheet tool created by the FRM practice converts averages, standard deviations, and correlations from Buck's Capital Markets Assumptions that are used for stochastic forecasting into approximate percentile ranges for the arithmetic and geometric average returns. It is intended to suggest possible reasonable ranges for EROA without attempting to predict or select a specific best estimate rate of return. It takes into account the duration (horizon) of investment and the target allocation of assets in the portfolio to various asset classes. Based on the actuary's analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the spreadsheet tool described above, and review of actuarial gain/loss analysis, the actuary believes the assumptions do not significantly conflict with what, in the actuary's professional judgment, are reasonable for the purpose of the measurement.

Use of Models

Actuarial Standard of Practice No. 56 ("ASOP 56") provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. In addition to the EROA analysis spreadsheet model disclosed above, Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the

plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. The review is performed by experts within Buck who are familiar with applicable accounting rules as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries. Stephen Oates is an Associate of the Society of Actuaries. We are Enrolled Actuaries, Members of the American Academy of Actuaries, and Fellows of the Conference of Consulting Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at 602-803-6174 and Stephen can be reached at 215-586-1227.

Respectfully submitted,



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



Stephen R. Oates, ASA, EA, MAAA
Principal
Buck

Contents

Section 1 – GASB 75 Information	1
Section 2 – Actuarial Assumptions and Methods	5
Section 3 – Summary of Plan Provisions	13
Appendix	15

Schedule A - Employers' Allocation of Net OPEB Liability as of June 30, 2021

Schedule B - Employers' Allocation of Net OPEB Liability as of June 30, 2022

Schedule C - Employers' Allocation of OPEB Amounts as of June 30, 2022

Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2022

Schedule E - Contribution History

Section 1: GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2022	June 30, 2021
Reporting Date	June 30, 2023	June 30, 2022
Service cost	\$ 335,000	\$ 312,000
Interest cost	63,000	60,000
Expected return on assets	(502,000)	(368,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(43,690)	(37,143)
Current period effect of changes in assumptions	(1,786)	0
Current period difference between projected and actual investment earnings	185,000	(220,600)
Member contributions	0	0
Administrative expenses	9,000	9,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	37,600	37,600
Current period recognition of prior years' deferred inflows of resources	(325,841)	(99,098)
Other Additions Less Other Deductions	<u>0</u>	<u>0</u>
Total	\$ (243,717)	\$ (306,241)

The employers' allocation of the OPEB expense for June 30, 2023 reporting is shown in Schedule C in the Appendix.

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

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

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

Actuarial Assumptions

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

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net OPEB Liability

The employers' allocations of net OPEB liability as of the June 30, 2021 and June 30, 2022 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2022 measurement date is shown in Schedule C in the Appendix.

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

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2022
June 30, 2017	Liability Gain	10.6 years	\$ (6,509)
June 30, 2018	Liability Gain	10.2 years	\$ (126,431)
June 30, 2019	Assumption Change	9.1 years	\$ (2,802)
June 30, 2019	Asset Loss	5 years	\$ 9,600
June 30, 2019	Liability Gain	9.1 years	\$ (153,560)
June 30, 2020	Asset Loss	5 years	\$ 56,000
June 30, 2020	Liability Gain	9.1 years	\$ (61,670)
June 30, 2021	Asset Gain	5 years	\$ (661,800)
June 30, 2021	Liability Gain	9.1 years	\$ (263,714)
June 30, 2022	Assumption Change	8.4 years	\$ (13,214)
June 30, 2022	Asset Loss	5 years	\$ 740,000
June 30, 2022	Liability Gain	8.4 years	\$ (323,310)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2022 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

Allocation Methodology

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

Amounts for the June 30, 2022 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2022.

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

The table below shows the development of the net OPEB liability as of June 30, 2022 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate (\$ in thousands):

	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 359	\$ 335	\$ 313
Interest	55	63	70
Benefit payments	(27)	(27)	(27)
Net change to inflows/outflows	<u>(402)</u>	<u>(382)</u>	<u>(364)</u>
Net change in total OPEB liability	\$ (15)	\$ (11)	\$ (8)
Total OPEB liability-beginning	\$ 513	\$ 528	\$ 535
Total OPEB liability-ending (a)	\$ 498	\$ 517	\$ 527
Plan fiduciary net position-ending (b)	\$ 6,557	\$ 6,557	\$ 6,557
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (6,059)	\$ (6,040)	\$ (6,030)

Section 2: Actuarial Assumptions and Methods¹

Description of Actuarial Methods and Valuation Procedures

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

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

Actuarial Cost Method

Liabilities and contributions shown in the June 30, 2021 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay. Each year's difference between actual and expected unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll.

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

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

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

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

Valuation of Assets

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

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

Changes in Methods Since the Prior Valuation

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

Actuarial Assumptions

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

Investment Return

7.38% per year, net of investment expenses.

Salary Scale

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

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year (inflation + productivity).

Total Inflation

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

Mortality (Pre-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

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

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

Mortality (Post-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Turnover

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

Disability

Incidence rates based upon the 2013-2017 actual experience (see Table 3). The disability rates continue after retirement eligibility for occupational death & disability benefits.

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

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

Retirement

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

Spouse Age Difference

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

Percent Married for Occupational Death & Disability

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

Part Time Status

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

Expenses

The investment return assumption is net of investment expenses.

Imputed Data

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

Changes in Assumptions Since the Prior Valuation

There have been no changes in assumptions valued since the prior valuation.

Table 1: Salary Scale

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

Table 2: Turnover Rates

Select Rates during the First 6 Years of Employment

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

Ultimate Rates after the First 6 Years of Employment

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

Table 3: Disability Rates

Age	Male	Female	Age	Male	Female
< 31	0.0337%	0.0612%	50	0.0601%	0.1093%
31	0.0337%	0.0613%	51	0.0634%	0.1152%
32	0.0337%	0.0613%	52	0.0666%	0.1211%
33	0.0342%	0.0622%	53	0.0746%	0.1356%
34	0.0347%	0.0631%	54	0.0826%	0.1501%
35	0.0353%	0.0641%	55	0.0905%	0.1645%
36	0.0357%	0.0650%	56	0.0985%	0.1790%
37	0.0362%	0.0659%	57	0.1064%	0.1935%
38	0.0371%	0.0674%	58	0.1245%	0.2263%
39	0.0379%	0.0689%	59	0.1426%	0.2592%
40	0.0387%	0.0703%	60	0.1606%	0.2920%
41	0.0395%	0.0718%	61	0.1787%	0.3249%
42	0.0403%	0.0733%	62	0.1967%	0.3577%
43	0.0423%	0.0770%	63	0.2253%	0.4096%
44	0.0443%	0.0806%	64	0.2572%	0.4677%
45	0.0464%	0.0843%	65	0.2933%	0.5332%
46	0.0483%	0.0879%	66	0.3343%	0.6079%
47	0.0504%	0.0916%	67	0.3812%	0.6930%
48	0.0536%	0.0975%	68	0.4345%	0.7900%
49	0.0569%	0.1034%	69	0.4953%	0.9006%
			70+	0.5647%	1.0267%

Table 4: Retirement Rates

Age	Rate
< 55	2.0%
55	3.0%
56	3.0%
57	3.0%
58	3.0%
59	3.0%
60	5.0%
61	5.0%
62	10.0%
63	5.0%
64	5.0%
65	25.0%
66	25.0%
67	25.0%
68	20.0%
69	20.0%
70+	100.0%

Section 3: Summary of Plan Provisions¹

Effective Date

July 1, 2006, with amendments through June 30, 2021.

Administration of Plan

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

The Alaska Retirement Management Board prescribes policies, adopts regulations, invests the funds, and performs other activities necessary to carry out the provisions of the Plan.

Employers Included

Currently there are 57 employers participating in TRS DCR, including the State of Alaska, 53 school districts, and three other eligible organizations.

Membership

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

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

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

Member Contributions

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

¹ Includes a summary of occupational death and disability benefits.

Occupational Disability Benefits

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

Occupational Death Benefits

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

Changes Since the Prior Valuation

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

Appendix

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

Employer Number	Employer Name	FY2021 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	111,817	30.88962%	163,097	2,045,819	(1,882,722)	25,414	(479,841)
704	CORDOVA CITY SD	858	0.23692%	1,251	15,691	(14,440)	1,380	(6,089)
705	CRAIG CITY SD	999	0.27586%	1,457	18,270	(16,814)	888	(5,067)
706	FAIRBANKS NORTH STAR BOROUGH SD	33,091	9.14138%	48,266	605,434	(557,167)	-	(154,954)
707	HAINES BOROUGH SD	910	0.25136%	1,327	16,648	(15,321)	3,443	(4,557)
708	HOONAH CITY SD	848	0.23415%	1,236	15,508	(14,272)	382	(6,658)
709	HYDABURG CITY SD	668	0.18462%	975	12,228	(11,253)	2,068	(6,705)
710	JUNEAU BOROUGH SD	11,418	3.15420%	16,654	208,903	(192,248)	7,121	(53,941)
712	KAKE CITY SD	605	0.16725%	883	11,077	(10,194)	1,282	(3,036)
714	KETCHIKAN GATEWAY BOROUGH SD	7,089	1.95821%	10,339	129,692	(119,353)	909	(38,962)
717	KLAWOCK CITY SD	296	0.08168%	431	5,410	(4,979)	1,567	(1,713)
718	KODIAK ISLAND BOROUGH SD	7,981	2.20479%	11,641	146,023	(134,382)	12,208	(38,187)
719	NENANA CITY SD	1,057	0.29202%	1,542	19,340	(17,798)	1,533	(6,689)
720	NOME CITY SD	2,257	0.62347%	3,292	41,293	(38,001)	4,266	(10,743)
722	MATANUSKA-SUSITNA BOROUGH SD	43,794	12.09828%	63,879	801,269	(737,390)	1,218	(223,972)
723	PELICAN CITY SD	89	0.02457%	130	1,627	(1,498)	29	(607)
724	PETERSBURG CITY SD	1,385	0.38249%	2,020	25,332	(23,313)	1,370	(10,268)
727	SITKA BOROUGH SD	3,612	0.99787%	5,269	66,089	(60,820)	2,446	(15,619)
728	SKAGWAY CITY SD	641	0.17702%	935	11,724	(10,789)	364	(4,320)
729	UNALASKA CITY SD	1,521	0.42005%	2,218	27,820	(25,602)	1,650	(8,523)
730	VALDEZ CITY SD	1,898	0.52424%	2,768	34,721	(31,953)	2,119	(14,483)
731	WRANGELL PUBLIC SD	965	0.26661%	1,408	17,658	(16,250)	555	(5,061)
732	YAKUTAT SD	414	0.11429%	603	7,569	(6,966)	244	(4,077)
733	UNIVERSITY OF ALASKA	8,916	2.46310%	13,005	163,131	(150,126)	4,999	(47,105)
735	GALENA CITY SD	3,319	0.91702%	4,842	60,734	(55,892)	314	(21,559)
736	NORTH SLOPE BOROUGH SD	11,604	3.20576%	16,926	212,317	(195,391)	10,716	(59,775)
737	STATE OF ALASKA	1,849	0.51082%	2,697	33,832	(31,134)	1,043	(11,477)
742	BRISTOL BAY BOROUGH SD	484	0.13371%	706	8,856	(8,150)	1,831	(3,298)
743	SOUTHEAST REGIONAL RESOURCE CENTER	403	0.11124%	587	7,367	(6,780)	1,048	(2,274)
744	DILLINGHAM CITY SD	2,431	0.67163%	3,546	44,482	(40,936)	2,825	(12,381)
746	KENAI PENINSULA BOROUGH SD	22,595	6.24182%	32,957	413,396	(380,439)	8,934	(95,485)
748	SAINT MARY'S SD	789	0.21787%	1,150	14,429	(13,279)	1,387	(5,676)
751	NORTHWEST ARCTIC BOROUGH SD	10,098	2.78949%	14,729	184,748	(170,020)	21,663	(48,212)
752	BERING STRAIT SD	11,327	3.12921%	16,522	207,248	(190,726)	15,306	(46,911)
753	LOWER YUKON SD	7,727	2.13471%	11,271	141,382	(130,110)	19,832	(39,803)
754	LOWER KUSKOKWIM SD	14,307	3.95246%	20,869	261,771	(240,902)	30,039	(61,139)
755	KUSPUK SD	1,684	0.46509%	2,456	30,803	(28,347)	6,413	(9,576)
756	SOUTHWEST REGION SD	3,781	1.04459%	5,515	69,183	(63,668)	3,920	(17,943)
757	LAKE AND PENINSULA BOROUGH SD	3,141	0.86767%	4,581	57,466	(52,884)	7,381	(24,340)
758	ALEUTIAN REGION SD	354	0.09789%	517	6,483	(5,967)	643	(2,655)
759	PRIBILOF SD	337	0.09301%	491	6,160	(5,669)	1,100	(1,566)
761	IDITAROD AREA SD	1,230	0.33983%	1,794	22,507	(20,713)	3,311	(10,063)
762	YUKON / KOYUKUK SD	3,711	1.02505%	5,412	67,889	(62,477)	2,864	(21,900)
763	YUKON FLATS SD	1,407	0.38876%	2,053	25,748	(23,695)	3,075	(6,696)
764	DENALI BOROUGH SD	1,188	0.32813%	1,733	21,732	(19,999)	667	(6,409)
765	DELTA/GREELY SD	1,588	0.43871%	2,316	29,056	(26,739)	2,465	(6,696)
766	ALASKA GATEWAY SD	2,109	0.58262%	3,076	38,587	(35,511)	1,270	(14,743)
767	COPPER RIVER SD	1,227	0.33905%	1,790	22,455	(20,665)	870	(7,897)
768	CHATHAM SD	899	0.24839%	1,312	16,451	(15,139)	592	(4,759)
769	SOUTHEAST ISLAND SD	1,129	0.31200%	1,647	20,664	(19,017)	2,796	(6,044)
770	ANNETTE ISLAND SD	2,098	0.57956%	3,060	38,384	(35,324)	246	(11,886)
771	CHUGACH SD	518	0.14305%	755	9,474	(8,719)	375	(3,293)
775	TANANA SD	259	0.07165%	378	4,746	(4,367)	675	(1,755)
777	KASHUNAMIUT SD	979	0.27041%	1,428	17,910	(16,482)	5,913	(6,472)
778	YUPIIT SD	2,189	0.60465%	3,193	40,046	(36,854)	8,667	(12,620)
779	SPECIAL EDUCATION SERVICE AGENCY	763	0.21072%	1,113	13,956	(12,844)	728	(4,663)
780	ALEUTIANS EAST BOROUGH SD	1,337	0.36933%	1,950	24,461	(22,511)	2,175	(6,527)
Total		361,989	100.00000%	528,000	6,623,000	(6,095,000)	248,540	(1,747,669)

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

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

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

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

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

Employer Number	Employer Name	FY2022 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	124,304	31.62028%	163,477	2,073,342	(1,909,865)	67,517	(344,701)
704	CORDOVA CITY SD	922	0.23456%	1,213	15,380	(14,168)	1,605	(4,396)
705	CRAIG CITY SD	1,281	0.32593%	1,685	21,371	(19,686)	1,211	(5,941)
706	FAIRBANKS NORTH STAR BOROUGH SD	33,592	8.54500%	44,178	560,296	(516,118)	36,442	(96,527)
707	HAINES BOROUGH SD	1,114	0.28350%	1,466	18,589	(17,123)	3,332	(4,671)
708	HOONAH CITY SD	593	0.15078%	780	9,887	(9,107)	3,921	(4,121)
709	HYDABURG CITY SD	460	0.11691%	604	7,666	(7,061)	4,655	(4,495)
710	JUNEAU BOROUGH SD	11,897	3.02625%	15,646	198,431	(182,786)	15,634	(34,465)
712	KAKE CITY SD	700	0.17816%	921	11,682	(10,761)	1,346	(2,594)
714	KETCHIKAN GATEWAY BOROUGH SD	8,159	2.07555%	10,731	136,094	(125,363)	3,732	(32,715)
717	KLAWOCK CITY SD	280	0.07115%	368	4,665	(4,297)	1,864	(1,078)
718	KODIAK ISLAND BOROUGH SD	9,046	2.30121%	11,897	150,890	(138,993)	13,604	(30,123)
719	NENANA CITY SD	1,189	0.30244%	1,564	19,831	(18,267)	1,735	(5,258)
720	NOME CITY SD	2,224	0.56581%	2,925	37,100	(34,175)	6,798	(6,553)
722	MATANUSKA-SUSITNA BOROUGH SD	47,082	11.97671%	61,920	785,313	(723,393)	23,178	(150,592)
723	PELICAN CITY SD	85	0.02167%	112	1,421	(1,309)	173	(410)
724	PETERSBURG CITY SD	1,532	0.38960%	2,014	25,546	(23,532)	1,699	(7,889)
727	SITKA BOROUGH SD	3,916	0.99625%	5,151	65,324	(60,174)	3,603	(10,023)
728	SKAGWAY CITY SD	635	0.16161%	836	10,597	(9,761)	1,161	(2,937)
729	UNALASKA CITY SD	1,576	0.40088%	2,073	26,286	(24,213)	2,731	(5,707)
730	VALDEZ CITY SD	1,987	0.50545%	2,613	33,142	(30,529)	3,289	(10,386)
731	WRANGELL PUBLIC SD	808	0.20558%	1,063	13,480	(12,417)	3,322	(2,862)
732	YAKUTAT SD	430	0.10948%	566	7,179	(6,613)	556	(3,068)
733	UNIVERSITY OF ALASKA	10,324	2.62615%	13,577	172,197	(158,620)	8,065	(40,324)
735	GALENA CITY SD	4,127	1.04970%	5,427	68,829	(63,402)	1,785	(22,009)
736	NORTH SLOPE BOROUGH SD	11,276	2.86840%	14,830	188,081	(173,251)	26,916	(37,311)
737	STATE OF ALASKA	1,988	0.50561%	2,614	33,153	(30,539)	1,698	(8,083)
742	BRISTOL BAY BOROUGH SD	629	0.16009%	828	10,497	(9,669)	1,770	(3,683)
743	SOUTHEAST REGIONAL RESOURCE CENTER	473	0.12040%	622	7,895	(7,272)	1,051	(2,035)
744	DILLINGHAM CITY SD	2,525	0.64234%	3,321	42,118	(38,797)	4,462	(8,066)
746	KENAI PENINSULA BOROUGH SD	24,844	6.31965%	32,673	414,379	(381,707)	16,666	(64,864)
748	SAINT MARY'S SD	850	0.21634%	1,118	14,185	(13,067)	1,542	(4,101)
751	NORTHWEST ARCTIC BOROUGH SD	10,127	2.57620%	13,319	168,921	(155,602)	31,149	(29,861)
752	BERING STRAIT SD	12,938	3.29125%	17,016	215,807	(198,791)	17,773	(37,864)
753	LOWER YUKON SD	9,172	2.33310%	12,062	152,981	(140,919)	20,051	(37,061)
754	LOWER KUSKOKWIM SD	17,048	4.33652%	22,420	284,346	(261,926)	32,191	(58,344)
755	KUSPUK SD	2,980	0.75809%	3,919	49,708	(45,789)	6,679	(21,303)
756	SOUTHWEST REGION SD	3,651	0.92877%	4,802	60,899	(56,098)	9,449	(10,725)
757	LAKE AND PENINSULA BOROUGH SD	3,265	0.83067%	4,295	54,467	(50,172)	8,843	(17,723)
758	ALEUTIAN REGION SD	352	0.08942%	462	5,863	(5,401)	1,008	(1,884)
759	PRIBILOF SD	304	0.07738%	400	5,074	(4,674)	1,663	(887)
761	IDITAROD AREA SD	1,361	0.34631%	1,790	22,707	(20,917)	3,313	(7,770)
762	YUKON / KOYUKUK SD	3,660	0.93111%	4,814	61,053	(56,239)	7,553	(14,415)
763	YUKON FLATS SD	1,349	0.34312%	1,774	22,498	(20,724)	4,955	(3,999)
764	DENALI BOROUGH SD	1,217	0.30946%	1,600	20,291	(18,691)	1,761	(4,196)
765	DELTA/GREELEY SD	1,720	0.43743%	2,262	28,682	(26,421)	2,798	(4,260)
766	ALASKA GATEWAY SD	2,508	0.63796%	3,298	41,831	(38,533)	2,009	(13,414)
767	COPPER RIVER SD	1,337	0.34001%	1,758	22,295	(20,537)	1,241	(5,645)
768	CHATHAM SD	788	0.20052%	1,037	13,148	(12,111)	2,730	(2,776)
769	SOUTHEAST ISLAND SD	1,049	0.26679%	1,379	17,493	(16,114)	4,623	(3,712)
770	ANNETTE ISLAND SD	2,049	0.52121%	2,695	34,175	(31,481)	3,325	(7,706)
771	CHUGACH SD	406	0.10329%	534	6,772	(6,238)	2,083	(1,953)
775	TANANA SD	211	0.05379%	278	3,527	(3,249)	1,355	(1,086)
777	KASHUNAMIUT SD	974	0.24768%	1,281	16,241	(14,960)	6,304	(4,447)
778	YUPIIT SD	1,547	0.39358%	2,035	25,807	(23,772)	16,532	(6,799)
779	SPECIAL EDUCATION SERVICE AGENCY	803	0.20426%	1,056	13,393	(12,337)	1,182	(3,209)
780	ALEUTIANS EAST BOROUGH SD	1,449	0.36870%	1,906	24,175	(22,269)	2,411	(4,339)
Total		393,116	100.00%	517,000	6,557,000	(6,040,000)	459,954	(1,267,365)

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

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)
701	ANCHORAGE SD				(1,915,873)	(1,906,703)
704	CORDOVA CITY SD				(14,212)	(14,144)
705	CRAIG CITY SD				(19,748)	(19,653)
706	FAIRBANKS NORTH STAR BOROUGH SD				(517,742)	(515,264)
707	HAINES BOROUGH SD				(17,177)	(17,095)
708	HOONAH CITY SD				(9,136)	(9,092)
709	HYDABURG CITY SD				(7,083)	(7,049)
710	JUNEAU BOROUGH SD				(183,361)	(182,483)
712	KAKE CITY SD				(10,795)	(10,743)
714	KETCHIKAN GATEWAY BOROUGH SD				(125,758)	(125,156)
717	KLAWOCK CITY SD				(4,311)	(4,290)
718	KODIAK ISLAND BOROUGH SD				(139,430)	(138,763)
719	NENANA CITY SD				(18,325)	(18,237)
720	NOME CITY SD				(34,282)	(34,118)
722	MATANUSKA-SUSITNA BOROUGH SD				(725,669)	(722,195)
723	PELICAN CITY SD				(1,313)	(1,307)
724	PETERSBURG CITY SD				(23,606)	(23,493)
727	SITKA BOROUGH SD				(60,363)	(60,074)
728	SKAGWAY CITY SD				(9,792)	(9,745)
729	UNALASKA CITY SD				(24,289)	(24,173)
730	VALDEZ CITY SD				(30,625)	(30,479)
731	WRANGELL PUBLIC SD				(12,456)	(12,396)
732	YAKUTAT SD				(6,633)	(6,602)
733	UNIVERSITY OF ALASKA				(159,119)	(158,357)
735	GALENA CITY SD				(63,601)	(63,297)
736	NORTH SLOPE BOROUGH SD				(173,796)	(172,964)
737	STATE OF ALASKA				(30,635)	(30,488)
742	BRISTOL BAY BOROUGH SD				(9,700)	(9,653)
743	SOUTHEAST REGIONAL RESOURCE CENTER				(7,295)	(7,260)
744	DILLINGHAM CITY SD				(38,919)	(38,733)
746	KENAI PENINSULA BOROUGH SD				(382,907)	(381,075)
748	SAINT MARY'S SD				(13,108)	(13,045)
751	NORTHWEST ARCTIC BOROUGH SD				(156,092)	(155,345)
752	BERING STRAIT SD				(199,417)	(198,462)
753	LOWER YUKON SD				(141,362)	(140,686)
754	LOWER KUSKOKWIM SD				(262,750)	(261,492)
755	KUSPUK SD				(45,933)	(45,713)
756	SOUTHWEST REGION SD				(56,274)	(56,005)
757	LAKE AND PENINSULA BOROUGH SD				(50,330)	(50,089)
758	ALEUTIAN REGION SD				(5,418)	(5,392)
759	PRIIBILOF SD				(4,689)	(4,666)
761	IDITAROD AREA SD				(20,983)	(20,882)
762	YUKON / KOYUKUK SD				(56,416)	(56,146)
763	YUKON FLATS SD				(20,790)	(20,690)
764	DENALI BOROUGH SD				(18,750)	(18,661)
765	DELTA/GREELY SD				(26,504)	(26,377)
766	ALASKA GATEWAY SD				(38,654)	(38,469)
767	COPPER RIVER SD				(20,601)	(20,503)
768	CHATHAM SD				(12,149)	(12,091)
769	SOUTHEAST ISLAND SD				(16,165)	(16,087)
770	ANNETTE ISLAND SD				(31,580)	(31,429)
771	CHUGACH SD				(6,258)	(6,228)
775	TANANA SD				(3,259)	(3,244)
777	KASHUNAMIUT SD				(15,007)	(14,935)
778	YUPIIT SD				(23,847)	(23,733)
779	SPECIAL EDUCATION SERVICE AGENCY				(12,376)	(12,317)
780	ALEUTIANS EAST BOROUGH SD				(22,339)	(22,232)
Total		1268.28%	423,783,000	-1.43%	(6,059,000)	(6,030,000)

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

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

		Deferred Outflows of Resources								
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	
701	ANCHORAGE SD	(1,909,865)	31.62028%	-	-	-	45,470	22,047	67,517	
704	CORDOVA CITY SD	(14,168)	0.23456%	-	-	-	337	1,268	1,605	
705	CRAIG CITY SD	(19,686)	0.32593%	-	-	-	469	742	1,211	
706	FAIRBANKS NORTH STAR BOROUGH SD	(516,118)	8.54500%	-	-	-	12,288	24,155	36,442	
707	HAINES BOROUGH SD	(17,123)	0.28350%	-	-	-	408	2,925	3,332	
708	HOONAH CITY SD	(9,107)	0.15078%	-	-	-	217	3,704	3,921	
709	HYDABURG CITY SD	(7,061)	0.11691%	-	-	-	168	4,487	4,655	
710	JUNEAU BOROUGH SD	(182,786)	3.02625%	-	-	-	4,352	11,282	15,634	
712	KAKE CITY SD	(10,761)	0.17816%	-	-	-	256	1,090	1,346	
714	KETCHIKAN GATEWAY BOROUGH SD	(125,363)	2.07555%	-	-	-	2,985	747	3,732	
717	KLAWOCK CITY SD	(4,297)	0.07115%	-	-	-	102	1,761	1,864	
718	KODIAK ISLAND BOROUGH SD	(138,993)	2.30121%	-	-	-	3,309	10,295	13,604	
719	NENANA CITY SD	(18,267)	0.30244%	-	-	-	435	1,300	1,735	
720	NOME CITY SD	(34,175)	0.56581%	-	-	-	814	5,985	6,798	
722	MATANUSKA-SUSITNA BOROUGH SD	(723,393)	11.97671%	-	-	-	17,223	5,955	23,178	
723	PELICAN CITY SD	(1,309)	0.02167%	-	-	-	31	142	173	
724	PETERSBURG CITY SD	(23,532)	0.38960%	-	-	-	560	1,138	1,699	
727	SITKA BOROUGH SD	(60,174)	0.99625%	-	-	-	1,433	2,170	3,603	
728	SKAGWAY CITY SD	(9,761)	0.16161%	-	-	-	232	928	1,161	
729	UNALASKA CITY SD	(24,213)	0.40088%	-	-	-	576	2,154	2,731	
730	VALDEZ CITY SD	(30,529)	0.50545%	-	-	-	727	2,562	3,289	
731	WRANGELL PUBLIC SD	(12,417)	0.20558%	-	-	-	296	2,936	3,232	
732	YAKUTAT SD	(6,613)	0.10948%	-	-	-	157	398	556	
733	UNIVERSITY OF ALASKA	(158,620)	2.62615%	-	-	-	3,776	4,288	8,065	
735	GALENA CITY SD	(63,402)	1.04970%	-	-	-	1,509	275	1,785	
736	NORTH SLOPE BOROUGH SD	(173,251)	2.86840%	-	-	-	4,125	22,791	26,916	
737	STATE OF ALASKA	(30,539)	0.50561%	-	-	-	727	971	1,698	
742	BRISTOL BAY BOROUGH SD	(9,669)	0.16009%	-	-	-	230	1,539	1,770	
743	SOUTHEAST REGIONAL RESOURCE CENTER	(7,272)	0.12040%	-	-	-	173	878	1,051	
744	DILLINGHAM CITY SD	(38,797)	0.64234%	-	-	-	924	3,539	4,462	
746	KENAI PENINSULA BOROUGH SD	(381,707)	6.31965%	-	-	-	9,088	7,578	16,666	
748	SAINTE MARY'S SD	(13,067)	0.21634%	-	-	-	311	1,231	1,542	
751	NORTHWEST ARCTIC BOROUGH SD	(155,602)	2.57620%	-	-	-	3,705	27,444	31,149	
752	BERING STRAIT SD	(198,791)	3.29125%	-	-	-	4,733	13,041	17,773	
753	LOWER YUKON SD	(140,919)	2.33310%	-	-	-	3,355	16,696	20,051	
754	LOWER KUSKOKWIM SD	(261,926)	4.33652%	-	-	-	6,236	25,955	32,191	
755	KUSPUK SD	(45,789)	0.75809%	-	-	-	1,090	5,589	6,679	
756	SOUTHWEST REGION SD	(56,098)	0.92877%	-	-	-	1,336	8,113	9,449	
757	LAKE AND PENINSULA BOROUGH SD	(50,172)	0.83067%	-	-	-	1,194	7,648	8,843	
758	ALEUTIAN REGION SD	(5,401)	0.08942%	-	-	-	129	879	1,008	
759	PRIBILOF SD	(4,674)	0.07738%	-	-	-	111	1,552	1,663	
761	IDITAROD AREA SD	(20,917)	0.34631%	-	-	-	498	2,815	3,313	
762	YUKON / KOYUKUK SD	(56,239)	0.93111%	-	-	-	1,339	6,215	7,553	
763	YUKON FLATS SD	(20,724)	0.34312%	-	-	-	493	4,461	4,955	
764	DENALI BOROUGH SD	(18,691)	0.30946%	-	-	-	445	1,316	1,761	
765	DELTA/GREELY SD	(26,421)	0.43743%	-	-	-	629	2,169	2,798	
766	ALASKA GATEWAY SD	(38,533)	0.63796%	-	-	-	917	1,091	2,009	
767	COPPER RIVER SD	(20,537)	0.34001%	-	-	-	489	752	1,241	
768	CHATHAM SD	(12,111)	0.20052%	-	-	-	288	2,442	2,730	
769	SOUTHEAST ISLAND SD	(16,114)	0.26679%	-	-	-	384	4,240	4,623	
770	ANNETTE ISLAND SD	(31,481)	0.52121%	-	-	-	749	2,575	3,325	
771	CHUGACH SD	(6,238)	0.10329%	-	-	-	149	1,935	2,083	
775	TANANA SD	(3,249)	0.05379%	-	-	-	77	1,277	1,355	
777	KASHUNAMIUT SD	(14,960)	0.24768%	-	-	-	356	5,948	6,304	
778	YUPIIT SD	(23,772)	0.39358%	-	-	-	566	15,966	16,532	
779	SPECIAL EDUCATION SERVICE AGENCY	(12,337)	0.20426%	-	-	-	294	888	1,182	
780	ALEUTIANS EAST BOROUGH SD	(22,269)	0.36870%	-	-	-	530	1,881	2,411	
Total		(6,040,000)	100.00000%	-	-	-	143,800	316,154	459,954	

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

State of Alaska Teachers' Retirement System DCR - Occupational Death
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

		Deferred Inflows of Resources				OPEB Expense Recognized				
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	
										Total
701	ANCHORAGE SD	(295,711)	(5,064)	-	-	(43,925)	(344,701)	(77,064)	(3,017)	(80,081)
704	CORDOVA CITY SD	(2,194)	(38)	-	-	(2,165)	(4,396)	(572)	(152)	(724)
705	CRAIG CITY SD	(3,048)	(52)	-	-	(2,841)	(5,941)	(794)	(245)	(1,039)
706	FAIRBANKS NORTH STAR BOROUGH SD	(79,912)	(1,369)	-	-	(15,246)	(96,527)	(20,826)	597	(20,228)
707	HAINES BOROUGH SD	(2,651)	(45)	-	-	(1,974)	(4,671)	(691)	227	(464)
708	HOONAH CITY SD	(1,410)	(24)	-	-	(2,687)	(4,121)	(367)	50	(318)
709	HYDABURG CITY SD	(1,093)	(19)	-	-	(3,383)	(4,495)	(285)	138	(147)
710	JUNEAU BOROUGH SD	(28,301)	(485)	-	-	(5,679)	(34,465)	(7,375)	746	(6,629)
712	KAKE CITY SD	(1,666)	(29)	-	-	(899)	(2,594)	(434)	61	(373)
714	KETCHIKAN GATEWAY BOROUGH SD	(19,410)	(332)	-	-	(12,972)	(32,715)	(5,058)	(1,862)	(6,921)
717	KLAWOCK CITY SD	(665)	(11)	-	-	(401)	(1,078)	(173)	203	29
718	KODIAK ISLAND BOROUGH SD	(21,521)	(369)	-	-	(8,234)	(30,123)	(5,608)	583	(5,025)
719	NENANA CITY SD	(2,828)	(48)	-	-	(2,381)	(5,258)	(737)	(175)	(913)
720	NOME CITY SD	(5,291)	(91)	-	-	(1,171)	(6,553)	(1,379)	707	(672)
722	MATANUSKA-SUSITNA BOROUGH SD	(112,006)	(1,918)	-	-	(36,668)	(150,592)	(29,189)	(5,072)	(34,261)
723	PELICAN CITY SD	(203)	(3)	-	-	(204)	(410)	(53)	(14)	(67)
724	PETERSBURG CITY SD	(3,644)	(62)	-	-	(4,183)	(7,889)	(950)	(446)	(1,395)
727	SITKA BOROUGH SD	(9,317)	(160)	-	-	(547)	(10,023)	(2,428)	238	(2,190)
728	SKAGWAY CITY SD	(1,511)	(26)	-	-	(1,400)	(2,937)	(394)	(122)	(516)
729	UNALASKA CITY SD	(3,749)	(64)	-	-	(1,894)	(5,707)	(977)	45	(932)
730	VALDEZ CITY SD	(4,727)	(81)	-	-	(5,578)	(10,386)	(1,232)	(626)	(1,857)
731	WRANGELL PUBLIC SD	(1,923)	(33)	-	-	(906)	(2,862)	(501)	266	(235)
732	YAKUTAT SD	(1,024)	(18)	-	-	(2,027)	(3,068)	(267)	(270)	(537)
733	UNIVERSITY OF ALASKA	(24,560)	(421)	-	-	(15,343)	(40,324)	(6,400)	(1,617)	(8,018)
735	GALENA CITY SD	(9,817)	(168)	-	-	(12,024)	(22,009)	(2,558)	(1,845)	(4,403)
736	NORTH SLOPE BOROUGH SD	(26,825)	(459)	-	-	(10,027)	(37,311)	(6,991)	1,743	(5,248)
737	STATE OF ALASKA	(4,728)	(81)	-	-	(3,273)	(8,083)	(1,232)	(349)	(1,582)
742	BRISTOL BAY BOROUGH SD	(1,497)	(26)	-	-	(2,161)	(3,683)	(390)	(53)	(444)
743	SOUTHEAST REGIONAL RESOURCE CENTER	(1,126)	(19)	-	-	(890)	(2,035)	(293)	33	(261)
744	DILLINGHAM CITY SD	(6,007)	(103)	-	-	(1,956)	(8,066)	(1,565)	278	(1,288)
746	KENAI PENINSULA BOROUGH SD	(59,101)	(1,012)	-	-	(4,751)	(64,864)	(15,402)	625	(14,777)
748	SAINT MARY'S SD	(2,023)	(35)	-	-	(2,043)	(4,101)	(527)	(140)	(668)
751	NORTHWEST ARCTIC BOROUGH SD	(24,092)	(413)	-	-	(5,356)	(29,861)	(6,279)	2,986	(3,292)
752	BERING STRAIT SD	(30,780)	(527)	-	-	(6,557)	(37,864)	(8,021)	1,380	(6,642)
753	LOWER YUKON SD	(21,819)	(374)	-	-	(14,868)	(37,061)	(5,686)	1,087	(4,599)
754	LOWER KUSKOKWIM SD	(40,555)	(695)	-	-	(17,095)	(58,344)	(10,569)	1,646	(8,923)
755	KUSPUK SD	(7,090)	(121)	-	-	(14,092)	(21,303)	(1,848)	(1,152)	(3,000)
756	SOUTHWEST REGION SD	(8,686)	(149)	-	-	(1,890)	(10,725)	(2,264)	738	(1,525)
757	LAKE AND PENINSULA BOROUGH SD	(7,768)	(133)	-	-	(9,822)	(17,723)	(2,024)	(76)	(2,101)
758	ALEUTIAN REGION SD	(836)	(14)	-	-	(1,033)	(1,884)	(218)	(1)	(219)
759	PRIBILOF SD	(724)	(12)	-	-	(151)	(887)	(189)	246	57
761	IDITAROD AREA SD	(3,239)	(55)	-	-	(4,476)	(7,770)	(844)	(294)	(1,138)
762	YUKON / KOYUKUK SD	(8,708)	(149)	-	-	(5,558)	(14,415)	(2,269)	(8)	(2,277)
763	YUKON FLATS SD	(3,209)	(55)	-	-	(735)	(3,999)	(836)	580	(256)
764	DENALI BOROUGH SD	(2,894)	(50)	-	-	(1,252)	(4,196)	(754)	(28)	(783)
765	DELTA/GREELY SD	(4,091)	(70)	-	-	(100)	(4,260)	(1,066)	336	(730)
766	ALASKA GATEWAY SD	(5,966)	(102)	-	-	(7,345)	(13,414)	(1,555)	(1,027)	(2,582)
767	COPPER RIVER SD	(3,180)	(54)	-	-	(2,411)	(5,645)	(829)	(328)	(1,157)
768	CHATHAM SD	(1,875)	(32)	-	-	(869)	(2,776)	(489)	185	(304)
769	SOUTHEAST ISLAND SD	(2,495)	(43)	-	-	(1,174)	(3,712)	(650)	442	(208)
770	ANNETTE ISLAND SD	(4,874)	(83)	-	-	(2,748)	(7,706)	(1,270)	(95)	(1,366)
771	CHUGACH SD	(966)	(17)	-	-	(970)	(1,953)	(252)	90	(162)
775	TANANA SD	(503)	(9)	-	-	(574)	(1,086)	(131)	112	(19)
777	KASHUNAMIUT SD	(2,316)	(40)	-	-	(2,091)	(4,447)	(604)	683	79
778	YUPIIT SD	(3,681)	(63)	-	-	(3,055)	(6,799)	(959)	1,901	942
779	SPECIAL EDUCATION SERVICE AGENCY	(1,910)	(33)	-	-	(1,266)	(3,209)	(498)	(100)	(598)
780	ALEUTIANS EAST BOROUGH SD	(3,448)	(59)	-	-	(832)	(4,339)	(899)	166	(732)
Total		(935,195)	(16,016)	-	-	(316,154)	(1,267,365)	(243,717)	0	(243,717)

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

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2022

Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
701	ANCHORAGE SD	(49,536)	(52,572)	(61,425)	8,329	(50,286)	(71,694)
704	CORDOVA CITY SD	(497)	(520)	(585)	(68)	(452)	(668)
705	CRAIG CITY SD	(724)	(755)	(847)	(128)	(735)	(1,542)
706	FAIRBANKS NORTH STAR BOROUGH SD	(11,974)	(12,794)	(15,187)	3,663	(11,861)	(11,932)
707	HAINES BOROUGH SD	(190)	(217)	(297)	329	(255)	(708)
708	HOONAH CITY SD	(172)	(187)	(229)	104	(122)	406
709	HYDABURG CITY SD	(34)	(45)	(78)	180	(114)	251
710	JUNEAU BOROUGH SD	(3,706)	(3,996)	(4,844)	1,832	(3,812)	(4,307)
712	KAKE CITY SD	(201)	(218)	(268)	125	(222)	(462)
714	KETCHIKAN GATEWAY BOROUGH SD	(4,916)	(5,115)	(5,696)	(1,117)	(5,010)	(7,129)
717	KLAWOCK CITY SD	98	91	71	228	132	164
718	KODIAK ISLAND BOROUGH SD	(2,802)	(3,023)	(3,667)	1,409	(2,617)	(5,819)
719	NENANA CITY SD	(620)	(649)	(734)	(67)	(586)	(866)
720	NOME CITY SD	(125)	(180)	(338)	910	(207)	185
722	MATANUSKA-SUSITNA BOROUGH SD	(22,692)	(23,842)	(27,195)	(774)	(22,347)	(30,564)
723	PELICAN CITY SD	(46)	(48)	(54)	(6)	(45)	(37)
724	PETERSBURG CITY SD	(1,019)	(1,056)	(1,165)	(306)	(1,073)	(1,571)
727	SITKA BOROUGH SD	(1,228)	(1,323)	(1,602)	596	(1,217)	(1,646)
728	SKAGWAY CITY SD	(360)	(375)	(421)	(64)	(309)	(248)
729	UNALASKA CITY SD	(545)	(583)	(696)	189	(625)	(716)
730	VALDEZ CITY SD	(1,369)	(1,418)	(1,559)	(444)	(1,223)	(1,084)
731	WRANGELL PUBLIC SD	(37)	(56)	(114)	340	(21)	258
732	YAKUTAT SD	(431)	(442)	(472)	(231)	(394)	(543)
733	UNIVERSITY OF ALASKA	(5,481)	(5,733)	(6,468)	(675)	(5,492)	(8,410)
735	GALENA CITY SD	(3,389)	(3,490)	(3,784)	(1,469)	(3,356)	(4,735)
736	NORTH SLOPE BOROUGH SD	(2,477)	(2,753)	(3,556)	2,772	(2,664)	(1,717)
737	STATE OF ALASKA	(1,093)	(1,142)	(1,283)	(168)	(1,165)	(1,533)
742	BRISTOL BAY BOROUGH SD	(289)	(304)	(349)	4	(347)	(629)
743	SOUTHEAST REGIONAL RESOURCE CENTER	(144)	(156)	(189)	76	(149)	(422)
744	DILLINGHAM CITY SD	(667)	(729)	(909)	508	(838)	(968)
746	KENAI PENINSULA BOROUGH SD	(8,673)	(9,279)	(11,049)	2,892	(8,700)	(13,390)
748	SAINT MARY'S SD	(459)	(479)	(540)	(63)	(488)	(530)
751	NORTHWEST ARCTIC BOROUGH SD	(804)	(1,051)	(1,772)	3,911	(907)	1,911
752	BERING STRAIT SD	(3,462)	(3,778)	(4,700)	2,561	(3,680)	(7,032)
753	LOWER YUKON SD	(2,345)	(2,569)	(3,222)	1,925	(2,667)	(8,132)
754	LOWER KUSKOKWIM SD	(4,734)	(5,150)	(6,364)	3,202	(4,661)	(8,445)
755	KUSPUK SD	(2,268)	(2,340)	(2,553)	(880)	(2,266)	(4,318)
756	SOUTHWEST REGION SD	(628)	(717)	(977)	1,071	(550)	526
757	LAKE AND PENINSULA BOROUGH SD	(1,298)	(1,378)	(1,611)	222	(1,417)	(3,398)
758	ALEUTIAN REGION SD	(132)	(141)	(166)	31	(141)	(326)
759	PRIBILOF SD	132	124	103	273	112	32
761	IDITAROD AREA SD	(803)	(837)	(934)	(170)	(655)	(1,059)
762	YUKON / KOYUKUK SD	(1,378)	(1,467)	(1,728)	326	(1,486)	(1,129)
763	YUKON FLATS SD	75	42	(54)	703	45	144
764	DENALI BOROUGH SD	(484)	(513)	(600)	83	(418)	(503)
765	DELTA/GREELY SD	(308)	(350)	(472)	493	(341)	(485)
766	ALASKA GATEWAY SD	(1,966)	(2,027)	(2,205)	(798)	(1,902)	(2,507)
767	COPPER RIVER SD	(829)	(861)	(956)	(206)	(848)	(704)
768	CHATHAM SD	(110)	(130)	(186)	257	(83)	205
769	SOUTHEAST ISLAND SD	50	24	(51)	538	41	309
770	ANNETTE ISLAND SD	(862)	(912)	(1,058)	92	(831)	(810)
771	CHUGACH SD	(62)	(72)	(101)	127	(69)	308
775	TANANA SD	33	28	13	131	(16)	79
777	KASHUNAMIUT SD	319	295	226	772	239	7
778	YUPIIT SD	1,322	1,284	1,174	2,042	1,298	2,613
779	SPECIAL EDUCATION SERVICE AGENCY	(401)	(420)	(477)	(27)	(401)	(301)
780	ALEUTIANS EAST BOROUGH SD	(376)	(412)	(515)	298	(346)	(578)
Total		(147,117)	(156,717)	(184,717)	35,883	(148,551)	(206,192)

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

Employer Number	Employer Name	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
701	ANCHORAGE SD	124,304	111,817	103,478	96,597	-	-	-
704	CORDOVA CITY SD	922	858	655	705	-	-	-
705	CRAIG CITY SD	1,281	999	830	775	-	-	-
706	FAIRBANKS NORTH STAR BOROUGH SD	33,592	33,091	29,578	27,525	-	-	-
707	HAINES BOROUGH SD	1,114	910	955	839	-	-	-
708	HOONAH CITY SD	593	848	617	629	-	-	-
709	HYDABURG CITY SD	460	668	683	203	-	-	-
710	JUNEAU BOROUGH SD	11,897	11,418	10,729	9,657	-	-	-
712	KAKE CITY SD	700	605	515	597	-	-	-
714	KETCHIKAN GATEWAY BOROUGH SD	8,159	7,089	6,242	5,419	-	-	-
717	KLAWOCK CITY SD	280	296	306	327	-	-	-
718	KODIAK ISLAND BOROUGH SD	9,046	7,981	7,048	7,047	-	-	-
719	NENANA CITY SD	1,189	1,057	878	912	-	-	-
720	NOME CITY SD	2,224	2,257	2,237	2,206	-	-	-
722	MATANUSKA-SUSITNA BOROUGH SD	47,082	43,794	37,124	35,154	-	-	-
723	PELICAN CITY SD	85	89	82	53	-	-	-
724	PETERSBURG CITY SD	1,532	1,385	1,026	990	-	-	-
727	SITKA BOROUGH SD	3,916	3,612	3,322	3,349	-	-	-
728	SKAGWAY CITY SD	635	641	552	505	-	-	-
729	UNALASKA CITY SD	1,576	1,521	1,312	1,315	-	-	-
730	VALDEZ CITY SD	1,987	1,898	1,557	1,612	-	-	-
731	WRANGELL PUBLIC SD	808	965	867	744	-	-	-
732	YAKUTAT SD	430	414	257	208	-	-	-
733	UNIVERSITY OF ALASKA	10,324	8,916	7,538	7,695	-	-	-
735	GALENA CITY SD	4,127	3,319	3,042	2,249	-	-	-
736	NORTH SLOPE BOROUGH SD	11,276	11,604	10,033	10,516	-	-	1,458
737	STATE OF ALASKA	1,988	1,849	1,495	1,394	-	-	-
742	BRISTOL BAY BOROUGH SD	629	484	420	496	-	-	-
743	SOUTHEAST REGIONAL RESOURCE CENTER	473	403	357	295	-	-	-
744	DILLINGHAM CITY SD	2,525	2,431	2,259	2,051	-	-	-
746	KENAI PENINSULA BOROUGH SD	24,844	22,595	20,462	19,979	-	-	-
748	SAINT MARY'S SD	850	789	745	571	-	-	-
751	NORTHWEST ARCTIC BOROUGH SD	10,127	10,098	10,404	10,740	-	-	-
752	BERING STRAIT SD	12,938	11,327	10,860	10,445	-	-	-
753	LOWER YUKON SD	9,172	7,727	6,280	6,768	-	-	-
754	LOWER KUSKOKWIM SD	17,048	14,307	14,810	14,286	-	-	-
755	KUSPUK SD	2,980	1,684	2,052	1,675	-	-	-
756	SOUTHWEST REGION SD	3,651	3,781	3,754	3,596	-	-	-
757	LAKE AND PENINSULA BOROUGH SD	3,265	3,141	2,280	1,684	-	-	-
758	ALEUTIAN REGION SD	352	354	251	189	-	-	-
759	PRIBILOF SD	304	337	289	283	-	-	-
761	IDITAROD AREA SD	1,361	1,230	904	1,070	-	-	-
762	YUKON / KOYUKUK SD	3,660	3,711	3,150	3,167	-	-	-
763	YUKON FLATS SD	1,349	1,407	1,376	1,258	-	-	-
764	DENALI BOROUGH SD	1,217	1,188	1,030	984	-	-	-
765	DELTA/GREELY SD	1,720	1,588	1,514	1,587	-	-	-
766	ALASKA GATEWAY SD	2,508	2,109	1,692	1,752	-	-	-
767	COPPER RIVER SD	1,337	1,227	1,177	1,049	-	-	-
768	CHATHAM SD	788	899	793	791	-	-	-
769	SOUTHEAST ISLAND SD	1,049	1,129	1,190	976	-	-	-
770	ANNETTE ISLAND SD	2,049	2,098	1,713	1,656	-	-	-
771	CHUGACH SD	406	518	498	425	-	-	-
775	TANANA SD	211	259	227	211	-	-	(5)
777	KASHUNAMIUT SD	974	979	732	1,183	-	-	-
778	YUPIIT SD	1,547	2,189	2,390	1,868	-	-	-
779	SPECIAL EDUCATION SERVICE AGENCY	803	763	673	722	-	-	-
780	ALEUTIANS EAST BOROUGH SD	1,449	1,337	1,290	1,170	-	-	-
Total		393,116	361,989	328,528	312,145	-	-	1,453

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

	FY2015	FY2014	FY2013
Total Plan Contributions	-	-	-