

State of Alaska

Public Employees' Retirement
System

Defined Contribution
Retirement Plan

Occupational Death &
Disability

Information
Required Under
Governmental
Accounting
Standards Board
Statement No. 75
as of June 30, 2018

January 2019

BUCK



January 30, 2019

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

Re: GASB 75 Report for June 30, 2019 Reporting - PERS DCR Occupational Death & Disability

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan (PERS DCR) for June 30, 2019 reporting based on a measurement date of June 30, 2018. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2018 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated October 20, 2018 for any supplemental information or documentation.

This report covers the occupational death & disability portion of PERS DCR. There is a separate GASB 75 report that covers the retiree medical portion of PERS DCR.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS DCR in accordance with the requirements of GASB 75 as of the June 30, 2018 measurement date.

The Alaska Retirement Management Board (ARMB) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS DCR. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the ARMB, 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, we recommend requesting our 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 prior review by Buck.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. 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 staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2017 actuarial valuation of PERS DCR. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data.

This valuation was prepared based on the actuarial assumptions and methods used in the June 30, 2017 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2018 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS DCR and to reasonable long-term expectations.

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

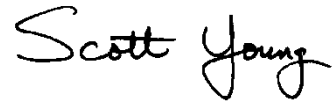
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174 and Scott can be reached at (216) 315-1929.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "D. J. Kershner".

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

A handwritten signature in black ink, appearing to read "Scott Young".

Scott Young, FSA, EA, MAAA
Director
Buck

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Section 1 – GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2018	June 30, 2017
Reporting Date	June 30, 2019	June 30, 2018
Service cost	\$ 3,565,000	\$ 3,419,000
Interest cost	1,275,000	977,000
Expected return on assets	(2,211,000)	(1,830,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(618,132)	(51,648)
Current period effect of changes in assumptions	0	0
Current period difference between projected and actual investment earnings	(4,600)	(221,600)
Member contributions	0	0
Administrative expenses	0	18,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	0	0
Current period recognition of prior years' deferred inflows of resources	(273,248)	0
Other Additions Less Other Deductions	<u>0</u>	<u>0</u>
Total	\$ 1,733,020	\$ 2,310,752

The employers' allocation of the OPEB expense for June 30, 2019 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:

- 9.1 years as of June 30, 2017 ((for the June 30, 2018 measurement date)
- 9.1 years as of June 30, 2016 (for the June 30, 2017 measurement date)

Actuarial Assumptions

The total OPEB liability as of the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, using the actuarial assumptions outlined in Section 2, applied to all periods included in the measurement, and rolled forward to June 30, 2018.

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2013, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board to better reflect expected future experience.

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, 2017 and June 30, 2018 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, 2018 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, 2018 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2018
June 30, 2017	Asset Gain	5 years	\$(664,800)
June 30, 2017	Liability Gain	9.1 years	\$(366,703)
June 30, 2018	Asset Gain	5 years	\$(18,400)
June 30, 2018	Liability Gain	9.1 years	\$(5,006,868)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2018 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, 2017 measurement date were allocated to employers using the FY2017 PERS DCR retiree medical allocation methodology.

Amounts for the June 30, 2018 measurement date were allocated to employers using the FY2018 PERS DCR retiree medical allocation methodology.

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. 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 – Entry Age Normal

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Any funding surpluses or 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 (constant dollar amount for 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 funding assets and liabilities, and contribution rates.
State of Alaska

Changes in Methods Since the Prior Valuation

There have been no changes in methods since the prior valuation.

Valuation of Retiree Medical and Prescription Drug Benefits

The methodology used for the valuation of the retiree medical benefits is described in Section 6.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2017.

Due to the lack of experience for the DCR retiree medical plan only, base claims costs are based on those described in the actuarial valuation as of June 30, 2017 for the Defined Benefit (DB) retiree medical plan covering TRS and PERS. The DB rates were used with some adjustments. The claims costs were adjusted to reflect the differences between the DCR medical plan and the DB medical plan. These differences include network steerage, different coverage levels, different Medicare coordination for medical benefits, and an indexing of the retiree out-of-pocket dollar amounts. To account for higher initial copays, deductibles and out-of-pocket limits, upcoming FY18 claims costs were reduced 2.1% for medical claims, and 10.4% for prescription drugs. In addition, to account for the difference in Medicare coordination, upcoming FY18 medical claims costs for Medicare eligible retirees were further reduced 29.3%. The medical and prescription drug percentages mentioned above were reduced 0.2% in each future year for the DCR medical benefits to reflect the fact that the medical benefit to be offered to DCR members will have annual indexing of member cost sharing features such as deductibles and out-of-pocket amounts.

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

The State intends to transition to an Employer Group Waiver Program (EGWP) for this group in 2019. That impact is reflected in the valuation, but not in the base cost rates for 2017 or 2018. We estimated the impact of the EGWP plan by offsetting an amount equal to 160% of the RDS amount (a one-time adjustment, trended at the rates shown below thereafter) based upon Buck's review last year of client and industry comparisons of subsidies under RDS and EGWP.

Because EGWP subsidies are dependent upon risk scores which have not previously been measured for the State retiree population, and because EGWP subsidies are highly leveraged, there is considerable uncertainty in the estimate.

The estimate of the impact of the EGWP arrangement is a somewhat conservative estimate based on our experience with other similar implementations. EGWP subsidies are provided by three mechanisms, a capitation amount, a discount on brand name drugs (provided by pharmaceutical manufacturers rather than the federal government but still through the administration of a pharmacy benefit manager), and catastrophic payment.

The greatest variation in our estimate comes from the capitation amount, which is dependent upon the risk score of the population. The risk score is a measure of how sick (or well) the population is, depending on such matters as age and diagnosis. The higher the risk score, the larger the capitation. On the other hand, the healthier the population, the lower the capitation. Relatively small variations in risk score result in large swings in the capitation. Employer retiree groups tend to be healthier than the Medicare population as a whole. Our 60% estimate is meant to be conservative and is based on typical employer groups. Once a vendor is selected for the 2019 implementation of the EGWP arrangement, we will review an updated estimate of EGWP subsidies from that vendor and update the next valuation accordingly.

Healthcare Reform

Healthcare Reform legislation passed on March 23, 2010 included several provisions with potential implications for the State of Alaska Retiree Health Plan liability. Buck evaluated the impact due to these provisions; however, only the Patient Centered Outcomes Research Institute fee impact has been included in the valuation results as part of administrative fee.

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

The Plan will be subject to the high cost plan excise tax (Cadillac tax) and the value of the Health Reimbursement Account must be included along with projected plan costs. The excise tax was originally to be effective for 2018; legislation passed in December 2015 delayed it to 2020, with further delay to 2022 passed in January 2018. Based upon guidance available at the time of the valuation, Buck determined the impact on plan liabilities to be immaterial (less than \$105,000 (0.10%)) based on a blend of projected pre-Medicare and Medicare retirees and related cost projections. Participants will be responsible for any tax to the extent they are reflected in retiree contributions.

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

We have not identified any other specific provisions of healthcare reform or its potential repeal that would be expected to have a significant impact on the measured obligation. While the House of Representatives voted to pass the American Health Care Act (AHCA), which would have repealed many provisions of the Affordable Care Act (ACA), the bill was rejected by the Senate. We will continue to monitor legislative activity.

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2017 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in December 2014. These assumptions were the result of an experience study performed for the PERS DB plan as of June 30, 2013.

Investment Return

8.00% per year, net of all expenses.

Salary Scale

Inflation – 3.12% per year.

Productivity – 0.50% per year.

See Table 1.

Payroll Growth

3.62% 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 be 3.12% annually.

Mortality (Pre-termination)¹

Based upon 2010-2013 actual mortality experience (see Table 2).

60% of male rates and 65% of female of the Post-Termination Mortality rates.

Deaths are assumed to be occupational 70% of the time for Pease Officer/Firefighters, 50% of the time for Others.

Mortality (Post-termination)¹

Based upon the 2010-2013 actual mortality experience (see Table 3).

96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.

Turnover

Rates based upon the 2010-2013 actual withdrawal experience (see Table 4).

Disability

Incidence rates based on 2010-2013 actual disability experience (see Table 5).

Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year projected to 2018 with Projection Scale BB.

¹ The mortality assumptions include an allowance for expected future mortality improvement. The mortality table used was set in 2014 with an Actual Deaths to Expected Deaths ratio of 109%.

Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.

For Peace Officer/Firefighters, members are assumed to take the monthly annuity 100% of the time.

Retirement

Retirement rates based upon the 2010 - 2013 actual retirement experience (see Table 6).

Marriage and Age Difference

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

Part time Status

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.65 years of credited service per year for Other members.

Peace Officer / Firefighter Occupational Disability Retirement Benefit Commencement

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

Per Capita Claims Cost

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY18 medical benefits are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 13,682	\$ 3,493
Medicare Parts A & B	\$ 1,485	\$ 3,706
Medicare Part B Only	\$ 4,722	\$ 3,706
Medicare Part D	N/A	\$ 659

Members are assumed to attain Medicare eligibility at age 65.

Third Party Administrator Fees

\$236 per person per year; assumed trend rate of 4% per year.

Base Claims Cost Adjustments

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

- 0.979 for the pre-Medicare plan.

- 0.686 for both the Medicare medical plan and Medicare coordination method (2.1% reduction for the medical plan and 29.3% reduction for the coordination method).
- 0.896 for the prescription drug plan.

Active Data Adjustment

To reflect participants who terminate employment before the valuation date and are subsequently rehired after the valuation date, participants who are listed as terminated in the June 30 client data but active in the October 1 client records are updated to active status.

Health Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 8.0% is applied to the FY18 pre-Medicare medical claims cost to get the FY19 medical claims cost.

	Medical Pre-65	Medical Post-65	Prescription Drugs	RDS / EGWP
FY18	8.0%	5.5%	9.0%	6.5%
FY19	7.5%	5.5%	8.5%	6.2%
FY20	7.0%	5.4%	8.0%	6.0%
FY21	6.5%	5.4%	7.5%	5.7%
FY22	6.3%	5.4%	7.1%	5.5%
FY23	6.1%	5.4%	6.8%	5.4%
FY24	5.9%	5.4%	6.4%	5.2%
FY25	5.8%	5.4%	6.1%	5.0%
FY26	5.6%	5.4%	5.7%	4.8%
FY27-FY40	5.4%	5.4%	5.4%	4.7%
FY41	5.2%	5.2%	5.2%	4.6%
FY42	5.1%	5.1%	5.1%	4.5%
FY43	5.0%	5.0%	5.0%	4.5%
FY44	4.8%	4.8%	4.8%	4.4%
FY45	4.7%	4.7%	4.7%	4.3%
FY46	4.5%	4.5%	4.5%	4.2%
FY47	4.4%	4.4%	4.4%	4.2%
FY48	4.3%	4.3%	4.3%	4.1%
FY49	4.1%	4.1%	4.1%	4.0%
FY50+	4.0%	4.0%	4.0%	4.0%

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

of Alaska. The model was updated this year to use the newest version and incorporate recent trend survey information, which generated the updated trend rates shown above.

Aging Factors¹

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	3.5%	3.0%
65-74	4.0%	1.5%
75-84	1.5%	0.5%
85-95	0.5%	0.0%
96+	0.0%	0.0%

Retiree Medical Participation

Decrement Due to Disability		Decrement Due to Retirement	
Age	Percent Participation	Age	Percent Participation
<56	73.00%	55	40.0%
56	77.50%	56	50.0%
57	79.75%	57	55.0%
58	82.00%	58	60.0%
59	84.25%	59	65.0%
60	86.50%	60	70.0%
61	88.75%	61	75.0%
62	91.00%	62	80.0%
63	93.25%	63	85.0%
64	95.50%	64	90.0%
65+	94.00%	65+	Years of Service
			<15 - 70.5%
			15 – 19 75.2%
			20 – 24 79.9%
			25 – 29 89.3%
			30+ 94.0%

Participation rates reflect the expected plan election rate that varies by reason for decrement, duration that a member may pay full cost prior to Medicare eligibility, and availability of alternative and/or lower cost options, particularly in the Medicare market. This assumption is based on observed trends in participation from a range of other plans.

¹ Note that the pre-65 factor represents the percentage increase from the ages noted to the next age. However, the post-65 factor represents the percentage decrease from the ages noted to the prior age. That is, 2.5% is used to adjust from 54 to 55, but 1.5% is used to adjust from age 84 back to age 83.

Imputed Data

Data changes from the prior year which are deemed to have 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

The health care cost trend assumption was updated as shown above to reflect anticipated increases in costs based on recent survey data. Healthcare claim costs are updated annually as described above. Minor updates were made to the factors used to adjust the DB plan costs to reflect DCR plan design differences.

Table 1: Alaska PERS DCR Salary Scale

Peace Officer/Firefighter:

Years of Service	% Increase
0	9.66%
1	8.66
2	7.16
3	7.03
4	6.91
5	6.41
6	5.66
7	4.92
8	4.92
9	4.92
10	4.92
11	4.92
12	4.92
13	4.92
14	4.92
15	4.92
16	4.92
17	4.92
18	4.92
19	4.92
20+	4.92

Others:

Years of Service		% Increase	
0		8.55%	
1		7.36	
2		6.35	
3		6.11	
4		5.71	
5+		Age based	

Age	% Increase	Age	% Increase
20	7.91%	45	5.44%
21	7.83	46	5.40
22	7.75	47	5.36
23	7.51	48	5.31
24	7.27	49	5.27
25	7.03	50	5.22
26	6.79	51	5.18
27	6.55	52	5.13
28	6.52	53	5.09
29	6.49	54	5.05
30	6.47	55	5.01
31	6.44	56	4.97
32	6.41	57	4.93
33	6.33	58	4.85
34	6.24	59	4.77
35	6.16	60	4.69
36	6.07	61	4.60
37	5.99	62	4.52
38	5.90	63	4.46
39	5.82	64	4.40
40	5.73	65+	4.34
41	5.64		
42	5.55		
43	5.52		
44	5.48		

Table 2: Alaska PERS DCR Mortality Rates (Pre-termination)

Age	Male	Female	Age	Male	Female
20	0.0188%	0.0113%	55	0.1978%	0.1549%
21	0.0195	0.0114	56	0.2292	0.1730
22	0.0200	0.0115	57	0.2515	0.1912
23	0.0204	0.0116	58	0.2775	0.2118
24	0.0205	0.0119	59	0.3073	0.2355
25	0.0205	0.0122	60	0.3425	0.2632
26	0.0206	0.0127	61	0.3826	0.2973
27	0.0208	0.0132	62	0.4287	0.3343
28	0.0214	0.0139	63	0.4813	0.3840
29	0.0225	0.0147	64	0.5324	0.4328
30	0.0242	0.0156	65	0.5904	0.4874
31	0.0272	0.0181	66	0.6558	0.5500
32	0.0307	0.0207	67	0.7184	0.6107
33	0.0344	0.0233	68	0.7842	0.6751
34	0.0383	0.0257	69	0.8689	0.7462
35	0.0422	0.0281	70	0.9744	0.8407
36	0.0459	0.0304	71	1.0782	0.9329
37	0.0493	0.0327	72	1.1971	1.0376
38	0.0526	0.0354	73	1.3334	1.1534
39	0.0557	0.0383	74	1.4876	1.2783
40	0.0589	0.0417	75	1.6602	1.4113
41	0.0623	0.0458	76	1.8504	1.5549
42	0.0663	0.0504	77	2.0583	1.7125
43	0.0709	0.0554	78	2.2872	1.8877
44	0.0762	0.0608	79	2.5419	2.0841
45	0.0823	0.0664	80	2.8245	2.3037
46	0.0882	0.0723	81	3.1612	2.5498
47	0.0946	0.0784	82	3.5318	2.8266
48	0.1015	0.0848	83	3.9369	3.1386
49	0.1089	0.0916	84	4.3784	3.4906
50	0.1167	0.0991	85	4.8601	3.8887
51	0.1336	0.1095	86	5.3884	4.3371
52	0.1455	0.1193	87	6.0797	4.8373
53	0.1591	0.1305	88	6.8537	5.3879
54	0.1744	0.1407	89	7.7135	5.9830
			90	8.6571	6.7336

Table 3: Alaska PERS DCR Mortality Rates (Post-termination)

Age	Male	Female	Age	Male	Female
50	0.1944%	0.1524%	85	8.1002%	5.9827%
51	0.2227	0.1684	86	8.9807	6.6725
52	0.2426	0.1835	87	10.1329	7.4420
53	0.2652	0.2007	88	11.4229	8.2891
54	0.2907	0.2165	89	12.8559	9.2046
55	0.3296	0.2383	90	14.4286	10.3593
56	0.3820	0.2662	91	16.0042	11.5847
57	0.4192	0.2942	92	17.6712	12.8589
58	0.4625	0.3259	93	19.4120	14.1591
59	0.5121	0.3623	94	21.2080	15.4643
60	0.5708	0.4050	95	23.0428	16.7558
61	0.6377	0.4574	96	24.9035	18.0154
62	0.7144	0.5143	97	26.7822	19.2248
63	0.8021	0.5908	98	28.1616	20.0025
64	0.8874	0.6658	99	30.0310	21.0437
65	0.9839	0.7498	100	31.3360	21.5967
66	1.0930	0.8462	101	33.2097	22.6721
67	1.1973	0.9396	102	34.4188	23.5671
68	1.3070	1.0386	103	36.1155	25.0844
69	1.4482	1.1479	104	36.9606	26.3111
70	1.6240	1.2933	105	38.1971	28.1391
71	1.7969	1.4352	106	38.4000	29.5499
72	1.9952	1.5964	107	38.4000	30.9816
73	2.2223	1.7744	108	38.4000	32.3943
74	2.4793	1.9666	109	38.4000	33.7482
75	2.7670	2.1712	110	38.4000	35.0032
76	3.0840	2.3921	111	38.4000	36.1196
77	3.4305	2.6346	112	38.4000	37.0574
78	3.8120	2.9042	113	38.4000	37.7767
79	4.2365	3.2063	114	38.4000	38.2376
80	4.7075	3.5441	115	38.4000	38.4000
81	5.2687	3.9227	116	38.4000	38.4000
82	5.8863	4.3487	117	38.4000	38.4000
83	6.5615	4.8286	118	38.4000	38.4000
84	7.2973	5.3702	119	100.0000	100.0000

Table 4: Alaska PERS DCR Turnover Rates

Peace Officer/Firefighter: Select Rates of Turnover During the First 5 Years of Employment

Years of Service	Male	Female
0	18.0%	16.5%
1	13.5	13.2
2	10.0	11.0
3	9.0	9.9
4	8.0	8.8

Ultimate Rates of Turnover After the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
20	4.8000%	8.5500%	45	4.9678%	7.8800%
21	4.8000	8.5500	46	4.9061	7.8400
22	4.8000	8.5500	47	4.8444	7.8000
23	4.9120	8.5500	48	5.2256	7.7400
24	5.0240	8.5500	49	5.6067	7.6800
25	5.1360	8.5500	50	5.9878	7.6200
26	5.2480	8.5500	51	6.3689	7.5600
27	5.3600	8.5500	52	6.7500	7.5000
28	5.3528	8.5275	53	6.9300	7.6154
29	5.3456	8.5050	54	7.1100	7.7308
30	5.3384	8.4825	55	7.2900	7.8462
31	5.3312	8.4600	56	7.4700	7.9615
32	5.3239	8.4375	57	7.6500	8.0769
33	5.3119	8.4214	58	7.8480	8.1923
34	5.2998	8.4054	59	8.0460	8.3077
35	5.2878	8.3893	60	8.2440	8.4231
36	5.2757	8.3732	61	8.4420	8.5385
37	5.2636	8.3571	62	8.6400	8.6538
38	5.2415	8.2857	63	10.7600	8.7692
39	5.2194	8.2143	64	12.8800	8.8846
40	5.1972	8.1429	65+	15.0000	9.0000
41	5.1751	8.0714			
42	5.1529	8.0000			
43	5.0912	7.9600			
44	5.0295	7.9200			

Table 4: Alaska PERS DCR Turnover Rates

Others: Select Rates of Turnover During the First 5 Years of Employment

Years of Service	Male	Female
0	23.2%	26.7%
1	20.0	21.3
2	16.0	17.0
3	12.8	13.6
4	9.0	17.8

Ultimate Rates of Turnover After the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
20	10.9667%	15.0000%	45	6.1728%	7.1847%
21	10.9667	15.0000	46	6.0789	6.8938
22	10.9667	15.0000	47	5.9850	6.6029
23	10.9674	15.0067	48	6.1414	6.5749
24	10.9681	15.0133	49	6.2977	6.5469
25	10.9689	15.0200	50	6.4541	6.5189
26	10.9696	15.0267	51	6.6104	6.4908
27	10.9703	15.0333	52	6.7668	6.4628
28	10.7312	14.4910	53	6.7714	6.6022
29	10.4921	13.9486	54	6.7760	6.7416
30	10.2529	13.4062	55	6.7806	6.8809
31	10.0138	12.8638	56	6.7853	7.0203
32	9.7747	12.3214	57	6.7899	7.1597
33	9.3219	11.7230	58	7.0131	7.4069
34	8.8692	11.1246	59	7.2363	7.6541
35	8.4164	10.5261	60	7.4595	7.9014
36	7.9637	9.9277	61	7.6827	8.1486
37	7.5110	9.3293	62	7.9059	8.3958
38	7.2996	9.0749	63	8.2239	9.5528
39	7.0883	8.8205	64	8.5420	10.7097
40	6.8770	8.5661	65+	8.8600	11.8667
41	6.6657	8.3117			
42	6.4544	8.0573			
43	6.3605	7.7664			
44	6.2667	7.4756			

Table 5: Alaska PERS DCR Disability Rates

Age	Peace Officer/ Firefighter Rate	Other Member Rate	
		Male	Female
20	0.0224%	0.0218%	0.0188%
21	0.0224	0.0218	0.0188
22	0.0224	0.0218	0.0188
23	0.0305	0.0240	0.0200
24	0.0387	0.0261	0.0212
25	0.0468	0.0283	0.0224
26	0.0550	0.0304	0.0236
27	0.0631	0.0326	0.0248
28	0.0658	0.0334	0.0255
29	0.0685	0.0342	0.0262
30	0.0712	0.0349	0.0269
31	0.0739	0.0357	0.0277
32	0.0765	0.0365	0.0284
33	0.0793	0.0377	0.0293
34	0.0821	0.0389	0.0303
35	0.0849	0.0401	0.0312
36	0.0877	0.0413	0.0322
37	0.0905	0.0425	0.0331
38	0.0946	0.0446	0.0348
39	0.0986	0.0467	0.0364
40	0.1027	0.0489	0.0381
41	0.1068	0.0510	0.0397
42	0.1108	0.0531	0.0413
43	0.1221	0.0586	0.0454
44	0.1333	0.0641	0.0495
45	0.1446	0.0695	0.0536
46	0.1559	0.0750	0.0577
47	0.1671	0.0805	0.0618
48	0.1828	0.0886	0.0680
49	0.1985	0.0967	0.0742
50	0.2142	0.1048	0.0804
51	0.2299	0.1129	0.0867
52	0.2456	0.1210	0.0929
53	0.2868	0.1421	0.1084
54	0.3280	0.1633	0.1239

Table 6: Alaska PERS DCR Retirement Rates

Age	Unisex Rate
≤ 50	2.0%
51	2.0
52	2.0
53	2.0
54	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 Provisions

Effective Date

July 1, 2006, with amendments through June 30, 2017.

Administration of Plan

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

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

Employers Included

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

Membership

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

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

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

Member Contributions

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

Retiree Medical Benefits

- Member must retire directly from the plan to be eligible for retiree medical coverage. Normal retirement eligibility is the earlier of a) 25 years of service as a peace officer or firefighter and 30 years of service for any other employee or b) Medicare eligible and 10 years of service.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's and any covered dependent premium is 100% until the member is Medicare eligible. Upon the member's Medicare-eligibility, the required contribution will follow the service-based schedule shown below.

- Coverage cannot be denied except for failure to pay premium
- Members who are receiving disability benefits or survivors who are receiving monthly survivor benefits are not eligible until the member meets, or would have met if he/she had lived, the normal retirement eligibility requirements.
- The following is a summary of the medical benefit design adopted in July 2016. The plan description below is used for valuation purposes and indicates participant cost-sharing. Please refer to the benefit handbook for more details.

Plan Design Feature	In-Network¹	Out-of-Network^{1 2}
Deductible (single / family)	\$300 / \$600	\$300 / \$600
Medical services (participant share)	20%	40%
Emergency Room Copay (non-emergent use)	\$100	\$100
Medical Out-of-Pocket Maximum (single / family, after deductible)	\$1,200 / \$2,400	\$2,400 / \$4,800
Medicare Coordination	Carve-out	Carve-out
Pharmacy	No Deductible	No Deductible
Retail Generic (per 30-day fill)	20% \$10 min / \$50 max	
Retail Non-Formulary Brand (per 30-day fill)	25% \$25 min / \$75 max	40%
Retail Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
Mail-Order Generic	\$20 copay	
Mail-Order Non-Formulary Brand	\$50 copay	40%
Mail-Order Formulary Brand	\$100 copay	
Pharmacy Out-of-Pocket Max (single / family)	\$1,000 / \$2,000	\$1,000 / \$2,000
Medicare Pharmacy Arrangement	Retiree Drug Subsidy / Employer Group Waiver Plan effective 1/1/2019	
Wellness / Preventative	100%, Not subject to deductible	

¹ Assumed to increase annually to mitigate impact of healthcare cost trend

² OON applies only to non-Medicare eligible participants.

- Buck used its manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the adopted DCR retiree medical plan outlined above. We applied the ratio of the DCR retiree medical plan value to the DB retiree medical plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits to estimate corresponding values for the adopted DCR retiree medical plan design. These factors are noted in Section 5.3. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The RDS subsidy offset in 2019 was increased by 60% to reflect estimated Medicare reimbursements under the Employer Group Waiver Plan (EGWP) arrangement. We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost assumptions so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- The retiree medical plan's coverage is supplemental to Medicare. Medicare coordination is described in the 2016 DCR Plan Handbook, referred to in the industry as exclusion coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to the remaining amount. Starting in 2019, the prescription drug coverage will be through a Medicare Part D EGWP arrangement.
- The premium for Medicare-eligible retirees will be based on the member's years of service. The percentage of premium paid by the member is as follows:

Years of Service	Percent of Premium Paid by Member
Less than 15 years	30%
15 – 19	25%
20 – 24	20%
25 – 29	15%
30 years or more	10%

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

Occupational Disability Benefits

- Benefit is 40% of salary at date of disability.
- For Peace Officer and Firefighters there is a Disability Benefit Adjustment such that:
 - The disability benefit is increased by 75% of the cost of living increase in the preceding calendar year or 9%, whichever is less.
 - At the time the disabled member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit. Monthly annuity payments are made from the member's contribution balance until the fund is exhausted, at which the plan pays all remaining payments.

- For Others, there is no increase in the occupational disability benefit after commencement.
- Benefits cease when the member becomes eligible for normal retirement at Medicare-eligible age and 10 years of service, or at any age with 30 years of service for Others members or 25 years of service for Peace Officer/Firefighter members.
- Peace Officer/Firefighter members may select the defined contribution account or the monthly benefit payable as if they were retiring under Tier 3 (service continues during disability, final average salary is as of date of disability).
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's premium is 100% of the estimated cost until they are Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

Occupational Death Benefits

- Benefit is 40% of salary for Others members and 50% of salary for Peace Officer/Firefighter members.
- Survivor's Pension Adjustment: A survivor's pension is increased by 50% of the cost of living increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60 on July 1, or under age 60 if the recipient has been receiving PERS benefits for at least 5 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.
- The period during which the survivor is receiving benefits is counted as service credit toward retiree medical benefits.
- No subsidized retiree medical benefits are provided until the member would have been eligible for normal retirement. The surviving spouse's premium is 100% of the estimated cost until the member would have been Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

Changes Since the Prior Valuation

There have been no changes in PERS DCR benefit provisions since the prior valuation other than the State's decision to defer the EGWP implementation date from January 1, 2018 to January 1, 2019.

Appendix

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
101	STATE OF ALASKA	49.64943%	6,235,968	13,280,725	(7,044,757)	276,687	(647,802)			
102	SOUTHWEST REGION SD	0.12310%	15,461	32,927	(17,466)	-	(2,580)			
103	ANNETTE ISLAND SD	0.10102%	12,688	27,023	(14,334)	-	(3,043)			
104	BERING STRAIT SD	0.40631%	51,033	108,685	(57,652)	-	(7,455)			
105	CHATHAM SD	0.03320%	4,169	8,879	(4,710)	-	(874)			
106	ALASKA MUNICIPAL LEAGUE	0.00000%	-	-	-	-	-			
107	CITY OF VALDEZ	0.47710%	59,923	127,618	(67,695)	-	(8,645)			
108	JUNEAU BOROUGH SD	0.65263%	81,970	174,572	(92,602)	-	(14,076)			
109	MATANUSKA-SUSITNA BOROUGH	1.15139%	144,614	307,985	(163,371)	-	(19,714)			
110	MATANUSKA-SUSITNA BOROUGH SD	1.74759%	219,497	467,462	(247,965)	-	(39,146)			
111	ANCHORAGE SD	4.90371%	615,906	1,311,693	(695,787)	-	(103,732)			
112	COPPER RIVER SD	0.05875%	7,379	15,716	(8,337)	-	(1,163)			
113	UNIVERSITY OF ALASKA	2.59761%	326,259	694,834	(368,574)	-	(115,827)			
115	CITY OF KENAI	0.38843%	48,787	103,901	(55,114)	2,395	(5,068)			
116	FAIRBANKS NORTH STAR BOROUGH	1.15689%	145,305	309,456	(164,151)	-	(24,481)			
117	FAIRBANKS NORTH STAR BOROUGH SD	1.68907%	212,147	451,810	(239,662)	-	(32,016)			
118	DENALI BOROUGH SD	0.09426%	11,839	25,213	(13,374)	-	(1,433)			
120	CITY AND BOROUGH OF SITKA	0.54581%	68,554	146,000	(77,445)	2,371	(7,122)			
121	CHUGACH SD	0.03398%	4,268	9,090	(4,822)	519	(443)			
122	KETCHIKAN GATEWAY BOROUGH	0.23390%	29,378	62,567	(33,189)	2,578	(3,052)			
123	CITY OF SOLDOTNA	0.22706%	28,519	60,738	(32,218)	2,202	(2,963)			
124	IDITAROD AREA SD	0.05897%	7,407	15,774	(8,367)	-	(3,241)			
125	KUSPUK SD	0.07928%	9,957	21,206	(11,249)	-	(3,491)			
126	CITY AND BOROUGH OF JUNEAU	1.69359%	212,714	453,017	(240,303)	-	(27,927)			
128	CITY OF KODIAK	0.39026%	49,017	104,391	(55,374)	564	(5,092)			
129	CITY OF FAIRBANKS	0.26925%	33,818	72,022	(38,204)	4,249	(3,513)			
131	CITY OF WASILLA	0.36639%	46,018	98,004	(51,986)	-	(5,098)			
133	SITKA BOROUGH SD	0.16808%	21,110	44,959	(23,848)	873	(2,193)			
134	CITY OF PALMER	0.24756%	31,094	66,220	(35,126)	-	(6,253)			
135	CITY AND BOROUGH OF WRANGELL	0.10277%	12,908	27,489	(14,582)	1,250	(1,341)			
136	CITY OF BETHEL	0.34872%	43,799	93,278	(49,480)	1,198	(4,550)			
137	VALDEZ CITY SD	0.13031%	16,366	34,855	(18,489)	-	(3,498)			
138	HOONAH CITY SD	0.02469%	3,101	6,604	(3,503)	1,445	(322)			
139	CITY OF NOME	0.20178%	25,344	53,974	(28,631)	1,229	(2,633)			
140	CITY OF KOTZEBUE	0.29864%	37,509	79,883	(42,374)	1,184	(3,897)			
141	GALENA CITY SD	0.23335%	29,308	62,418	(33,110)	-	(3,714)			
143	CITY OF PETERSBURG	0.23299%	29,263	62,322	(33,059)	1,307	(3,040)			
144	BRISTOL BAY BOROUGH	0.12668%	15,911	33,885	(17,974)	-	(2,466)			
145	NORTH SLOPE BOROUGH	4.09886%	514,817	1,096,404	(581,587)	-	(57,939)			
146	WRANGELL PUBLIC SD	0.04176%	5,245	11,170	(5,925)	-	(1,099)			
148	CITY OF CORDOVA	0.21483%	26,982	57,464	(30,482)	-	(3,211)			
149	NOME CITY SD	0.09013%	11,320	24,109	(12,789)	1,652	(1,176)			
151	CITY OF KING COVE	0.04481%	5,629	11,987	(6,359)	58	(585)			
152	ALASKA HOUSING FINANCE CORPORATION	0.70310%	88,309	188,071	(99,762)	-	(16,539)			
153	LOWER YUKON SD	0.31681%	39,791	84,742	(44,952)	-	(8,271)			
154	NORTHWEST ARCTIC BOROUGH SD	0.48014%	60,306	128,433	(68,127)	-	(8,171)			
155	SOUTHEAST ISLAND SD	0.05349%	6,719	14,308	(7,590)	-	(865)			
156	PRIBILOF SD	0.01161%	1,459	3,106	(1,648)	-	(302)			
157	LOWER KUSKOKWIM SD	0.77961%	97,919	208,539	(110,619)	-	(13,964)			
158	KODIAK ISLAND BOROUGH SD	0.46332%	58,193	123,934	(65,741)	-	(8,690)			
159	YUKON FLATS SD	0.05343%	6,711	14,293	(7,582)	235	(697)			
160	YUKON / KOYUKUK SD	0.14079%	17,684	37,661	(19,977)	-	(3,388)			
161	NORTH SLOPE BOROUGH SD	0.70327%	88,331	188,119	(99,788)	-	(16,885)			
162	ALEUTIAN REGION SD	0.00000%	-	-	-	680	-			
163	CORDOVA COMMUNITY MEDICAL CENTER	0.29797%	37,425	79,703	(42,278)	-	(17,175)			

State of Alaska Public Employees' Retirement System DCR - Occupational Death & D
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
101	STATE OF ALASKA	(6,359,595)	(7,604,803)
102	SOUTHWEST REGION SD	(15,767)	(18,855)
103	ANNETTE ISLAND SD	(12,940)	(15,474)
104	BERING STRAIT SD	(52,045)	(62,235)
105	CHATHAM SD	(4,252)	(5,085)
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	(61,111)	(73,077)
108	JUNEAU BOROUGH SD	(83,596)	(99,964)
109	MATANUSKA-SUSITNA BOROUGH	(147,481)	(176,358)
110	MATANUSKA-SUSITNA BOROUGH SD	(223,848)	(267,678)
111	ANCHORAGE SD	(628,116)	(751,101)
112	COPPER RIVER SD	(7,526)	(8,999)
113	UNIVERSITY OF ALASKA	(332,727)	(397,875)
115	CITY OF KENAI	(49,754)	(59,496)
116	FAIRBANKS NORTH STAR BOROUGH	(148,186)	(177,201)
117	FAIRBANKS NORTH STAR BOROUGH SD	(216,353)	(258,715)
118	DENALI BOROUGH SD	(12,073)	(14,437)
120	CITY AND BOROUGH OF SITKA	(69,913)	(83,602)
121	CHUGACH SD	(4,353)	(5,205)
122	KETCHIKAN GATEWAY BOROUGH	(29,961)	(35,827)
123	CITY OF SOLDOTNA	(29,085)	(34,779)
124	IDITAROD AREA SD	(7,554)	(9,033)
125	KUSPUK SD	(10,155)	(12,143)
126	CITY AND BOROUGH OF JUNEAU	(216,931)	(259,407)
128	CITY OF KODIAK	(49,989)	(59,776)
129	CITY OF FAIRBANKS	(34,489)	(41,241)
131	CITY OF WASILLA	(46,930)	(56,119)
133	SITKA BOROUGH SD	(21,529)	(25,744)
134	CITY OF PALMER	(31,710)	(37,919)
135	CITY AND BOROUGH OF WRANGELL	(13,164)	(15,741)
136	CITY OF BETHEL	(44,667)	(53,413)
137	VALDEZ CITY SD	(16,691)	(19,959)
138	HOONAH CITY SD	(3,162)	(3,782)
139	CITY OF NOME	(25,846)	(30,907)
140	CITY OF KOTZEBUE	(38,253)	(45,743)
141	GALENA CITY SD	(29,889)	(35,742)
143	CITY OF PETERSBURG	(29,843)	(35,687)
144	BRISTOL BAY BOROUGH	(16,226)	(19,403)
145	NORTH SLOPE BOROUGH	(525,023)	(627,823)
146	WRANGELL PUBLIC SD	(5,349)	(6,396)
148	CITY OF CORDOVA	(27,517)	(32,905)
149	NOME CITY SD	(11,545)	(13,805)
151	CITY OF KING COVE	(5,740)	(6,864)
152	ALASKA HOUSING FINANCE CORPORATION	(90,060)	(107,693)
153	LOWER YUKON SD	(40,580)	(48,525)
154	NORTHWEST ARCTIC BOROUGH SD	(61,501)	(73,543)
155	SOUTHEAST ISLAND SD	(6,852)	(8,193)
156	PRIBILOF SD	(1,487)	(1,779)
157	LOWER KUSKOKWIM SD	(99,861)	(119,413)
158	KODIAK ISLAND BOROUGH SD	(59,347)	(70,967)
159	YUKON FLATS SD	(6,844)	(8,184)
160	YUKON / KOYUKUK SD	(18,034)	(21,565)
161	NORTH SLOPE BOROUGH SD	(90,082)	(107,721)
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(38,167)	(45,640)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
164	LAKE AND PENINSULA BOROUGH SD	0.11835%	14,864	31,657	(16,792)	-	(2,435)			
165	SITKA COMMUNITY HOSPITAL	0.77918%	97,865	208,423	(110,558)	-	(14,423)			
166	TANANA SD	0.00698%	877	1,867	(991)	319	(91)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	0.08696%	10,922	23,260	(12,338)	-	(1,491)			
168	HYDABURG CITY SD	0.01848%	2,322	4,944	(2,623)	-	(782)			
169	CITY OF TANANA	0.00000%	-	-	-	-	-			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	0.04528%	5,688	12,113	(6,425)	-	(645)			
171	CITY OF BARROW	0.06779%	8,514	18,132	(9,618)	-	(1,119)			
172	CITY OF SAINT PAUL	0.05744%	7,215	15,365	(8,151)	3,501	(749)			
173	MUNICIPALITY OF ANCHORAGE	7.92735%	995,675	2,120,486	(1,124,811)	-	(115,467)			
174	KODIAK ISLAND BOROUGH	0.14381%	18,062	38,467	(20,405)	-	(3,903)			
175	NOME JOINT UTILITY SYSTEM	0.01301%	1,634	3,479	(1,846)	-	(1,317)			
176	CITY OF SAND POINT	0.07161%	8,994	19,155	(10,161)	1,044	(934)			
177	KETCHIKAN GATEWAY BOROUGH SD	0.40713%	51,136	108,904	(57,768)	-	(8,744)			
178	CITY OF DILLINGHAM	0.20577%	25,845	55,042	(29,197)	810	(2,685)			
179	CITY OF UNALASKA	0.66575%	83,618	178,082	(94,464)	-	(8,797)			
180	KENAI PENINSULA BOROUGH	0.96262%	120,905	257,491	(136,586)	3,992	(12,560)			
181	CITY OF KETCHIKAN	0.39052%	49,049	104,460	(55,411)	2,027	(5,095)			
182	CITY OF SEWARD	0.22800%	28,637	60,989	(32,352)	-	(3,464)			
183	CITY OF FORT YUKON	0.03354%	4,213	8,972	(4,759)	-	(2,716)			
184	BRISTOL BAY BOROUGH SD	0.01887%	2,370	5,047	(2,677)	-	(1,032)			
185	CORDOVA CITY SD	0.04860%	6,104	13,000	(6,896)	-	(1,338)			
186	CITY OF CRAIG	0.10122%	12,713	27,074	(14,362)	1,164	(1,321)			
187	PETERSBURG MEDICAL CENTER	0.39521%	49,638	105,715	(56,076)	-	(8,732)			
189	HAINES BOROUGH	0.16495%	20,718	44,123	(23,405)	-	(4,059)			
190	KENAI PENINSULA BOROUGH SD	1.02029%	128,149	272,918	(144,769)	-	(18,689)			
191	CITY OF NORTH POLE	0.14267%	17,919	38,162	(20,243)	2,121	(1,861)			
192	CITY OF GALENA	0.04460%	5,601	11,929	(6,328)	-	(1,483)			
193	CITY OF NENANA	0.00260%	326	694	(368)	18	(34)			
195	YUPIIT SD	0.07643%	9,600	20,444	(10,845)	-	(3,842)			
196	NENANA CITY SD	0.10016%	12,580	26,792	(14,212)	-	(2,216)			
198	CITY OF SAXMAN	0.00673%	845	1,799	(954)	701	(88)			
199	CITY OF HOONAH	0.09438%	11,854	25,246	(13,392)	3,924	(1,231)			
200	CITY OF PELICAN	0.00900%	1,131	2,408	(1,278)	-	(405)			
202	CITY OF WHITTIER	0.06695%	8,409	17,909	(9,500)	-	(1,773)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	0.14417%	18,107	38,563	(20,456)	868	(1,881)			
204	CRAIG CITY SD	0.06928%	8,702	18,532	(9,830)	-	(1,390)			
205	DILLINGHAM CITY SD	0.05815%	7,303	15,554	(8,251)	2,313	(759)			
206	CITY OF THORNE BAY	0.03538%	4,443	9,462	(5,019)	-	(850)			
208	CITY OF AKUTAN	0.09328%	11,716	24,951	(13,235)	-	(6,476)			
209	UNALASKA CITY SD	0.04823%	6,057	12,900	(6,843)	-	(1,413)			
211	KASHUNAMIUT SD	0.06685%	8,396	17,881	(9,485)	1,303	(872)			
215	CITY OF HOMER	0.30597%	38,430	81,844	(43,414)	1,073	(3,992)			
218	SPECIAL EDUCATION SERVICE AGENCY	0.02223%	2,792	5,946	(3,154)	-	(334)			
219	BARTLETT REGIONAL HOSPITAL	2.03953%	256,165	545,554	(289,389)	-	(52,461)			
220	NORTHWEST ARCTIC BOROUGH	0.11508%	14,454	30,782	(16,328)	3,135	(1,501)			
221	SAINT MARY'S SD	0.04245%	5,331	11,354	(6,023)	-	(657)			
223	BRISTOL BAY RHA	0.07608%	9,556	20,351	(10,795)	164	(993)			
224	COPPER RIVER BASIN RHA	0.03618%	4,544	9,677	(5,133)	214	(472)			
225	SKAGWAY CITY SD	0.00831%	1,044	2,224	(1,179)	16	(108)			
227	CITY OF KLAUOCK	0.04402%	5,529	11,775	(6,246)	401	(574)			
228	PETERSBURG CITY SD	0.06164%	7,742	16,488	(8,746)	-	(1,096)			
230	ALEUTIANS EAST BOROUGH	0.03299%	4,144	8,825	(4,681)	-	(1,003)			
235	CITY OF HUSLIA	0.00516%	648	1,381	(732)	6	(67)			
237	CITY OF KALTAG	0.00060%	76	162	(86)	113	(8)			

State of Alaska Public Employees' Retirement System DCR - Occupational Death & D
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
164	LAKE AND PENINSULA BOROUGH SD	(15,159)	(18,127)
165	SITKA COMMUNITY HOSPITAL	(99,805)	(119,347)
166	TANANA SD	(894)	(1,069)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(11,138)	(13,319)
168	HYDABURG CITY SD	(2,368)	(2,831)
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(5,800)	(6,936)
171	CITY OF BARROW	(8,683)	(10,383)
172	CITY OF SAINT PAUL	(7,358)	(8,799)
173	MUNICIPALITY OF ANCHORAGE	(1,015,414)	(1,214,231)
174	KODIAK ISLAND BOROUGH	(18,420)	(22,027)
175	NOME JOINT UTILITY SYSTEM	(1,666)	(1,992)
176	CITY OF SAND POINT	(9,172)	(10,968)
177	KETCHIKAN GATEWAY BOROUGH SD	(52,149)	(62,360)
178	CITY OF DILLINGHAM	(26,357)	(31,518)
179	CITY OF UNALASKA	(85,276)	(101,973)
180	KENAI PENINSULA BOROUGH	(123,302)	(147,445)
181	CITY OF KETCHIKAN	(50,021)	(59,816)
182	CITY OF SEWARD	(29,205)	(34,923)
183	CITY OF FORT YUKON	(4,296)	(5,137)
184	BRISTOL BAY BOROUGH SD	(2,417)	(2,890)
185	CORDOVA CITY SD	(6,225)	(7,444)
186	CITY OF CRAIG	(12,965)	(15,503)
187	PETERSBURG MEDICAL CENTER	(50,623)	(60,534)
189	HAINES BOROUGH	(21,129)	(25,266)
190	KENAI PENINSULA BOROUGH SD	(130,689)	(156,278)
191	CITY OF NORTH POLE	(18,274)	(21,853)
192	CITY OF GALENA	(5,712)	(6,831)
193	CITY OF NENANA	(332)	(397)
195	YUPIIT SD	(9,790)	(11,707)
196	NENANA CITY SD	(12,830)	(15,342)
198	CITY OF SAXMAN	(862)	(1,030)
199	CITY OF HOONAH	(12,089)	(14,457)
200	CITY OF PELICAN	(1,153)	(1,379)
202	CITY OF WHITTIER	(8,576)	(10,255)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(18,466)	(22,082)
204	CRAIG CITY SD	(8,874)	(10,612)
205	DILLINGHAM CITY SD	(7,448)	(8,907)
206	CITY OF THORNE BAY	(4,531)	(5,418)
208	CITY OF AKUTAN	(11,948)	(14,287)
209	UNALASKA CITY SD	(6,177)	(7,387)
211	KASHUNAMIUT SD	(8,562)	(10,239)
215	CITY OF HOMER	(39,192)	(46,865)
218	SPECIAL EDUCATION SERVICE AGENCY	(2,847)	(3,405)
219	BARTLETT REGIONAL HOSPITAL	(261,244)	(312,395)
220	NORTHWEST ARCTIC BOROUGH	(14,740)	(17,627)
221	SAINT MARY'S SD	(5,437)	(6,501)
223	BRISTOL BAY RHA	(9,745)	(11,653)
224	COPPER RIVER BASIN RHA	(4,634)	(5,541)
225	SKAGWAY CITY SD	(1,065)	(1,273)
227	CITY OF KLAWOCK	(5,638)	(6,742)
228	PETERSBURG CITY SD	(7,896)	(9,442)
230	ALEUTIANS EAST BOROUGH	(4,226)	(5,054)
235	CITY OF HUSLIA	(661)	(791)
237	CITY OF KALTAG	(77)	(93)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
240	HAINES BOROUGH SD	0.04130%	5,188	11,048	(5,861)	695	(539)			
242	CITY OF ELIM	0.00000%	-	-	-	-	-			
243	CITY OF ATKA	0.00673%	845	1,799	(954)	839	(88)			
244	ALEUTIANS EAST BOROUGH SD	0.04170%	5,238	11,155	(5,917)	1,517	(544)			
246	DELTA/GREELY SD	0.06983%	8,770	18,678	(9,908)	444	(911)			
247	LAKE AND PENINSULA BOROUGH	0.02205%	2,769	5,897	(3,128)	453	(288)			
248	CITY AND BOROUGH OF YAKUTAT	0.05022%	6,308	13,433	(7,126)	-	(1,578)			
249	CITY OF UNALAKLEET	0.02958%	3,716	7,913	(4,198)	-	(811)			
251	KLAWOCK CITY SD	0.02552%	3,206	6,827	(3,622)	149	(333)			
254	CITY OF MEKORYUK	0.00000%	-	-	-	-	-			
255	ALASKA GATEWAY SD	0.12521%	15,726	33,492	(17,766)	-	(3,363)			
257	PELICAN CITY SD	0.00105%	132	282	(150)	37	(14)			
258	DENALI BOROUGH	0.03019%	3,791	8,074	(4,283)	83	(394)			
259	CITY OF ALLAKAKET	0.00000%	-	-	-	-	-			
260	CITY OF KACHEMAK	0.00000%	-	-	-	-	-			
262	COOK INLET HOUSING AUTHORITY	0.50821%	63,831	135,940	(72,109)	-	(7,866)			
263	INTERIOR RHA	0.05565%	6,990	14,886	(7,897)	-	(1,278)			
264	YAKUTAT SD	0.01284%	1,613	3,434	(1,822)	-	(395)			
265	KAKE CITY SD	0.02569%	3,227	6,873	(3,646)	-	(753)			
267	ALEUTIAN HOUSING AUTHORITY	0.05420%	6,808	14,499	(7,691)	232	(707)			
270	BERING STRAITS RHA	0.05344%	6,712	14,294	(7,582)	2,059	(697)			
271	CITY OF EGEGIK	0.00107%	134	286	(152)	-	(142)			
275	ILISAGVIK COLLEGE	0.39673%	49,829	106,120	(56,291)	-	(5,831)			
276	NORTH PACIFIC RIM HA	0.03310%	4,157	8,853	(4,696)	5	(432)			
278	SAXMAN SEAPORT	0.00754%	947	2,017	(1,070)	-	(469)			
279	TLINGIT-HAIDA RHA	0.15451%	19,407	41,331	(21,924)	2,130	(2,016)			
280	CITY OF TOKSOOK BAY	0.00000%	-	-	-	-	-			
281	BARANOF ISLAND HA	0.03645%	4,579	9,751	(5,172)	-	(722)			
282	CITY OF DELTA JUNCTION	0.02533%	3,182	6,776	(3,594)	739	(331)			
283	CITY OF ANDERSON	0.00242%	304	647	(343)	36	(32)			
284	INTER-ISLAND FERRY AUTHORITY	0.05662%	7,111	15,145	(8,033)	-	(1,004)			
286	CITY OF SELDOVIA	0.01102%	1,384	2,948	(1,564)	-	(533)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	0.03169%	3,981	8,478	(4,497)	-	(753)			
290	CITY OF UPPER KALSKAG	0.00105%	132	282	(149)	-	(37)			
291	CITY OF SHAKTOOLIK	0.00308%	387	824	(437)	15	(40)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	0.04869%	6,116	13,025	(6,909)	324	(635)			
296	MUNICIPALITY OF SKAGWAY	0.22632%	28,425	60,537	(32,112)	-	(5,609)			
297	CITY OF NULATO	0.01522%	1,912	4,071	(2,160)	-	(384)			
298	CITY OF ANIAK	0.01365%	1,714	3,651	(1,937)	-	(851)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	0.21583%	27,109	57,733	(30,624)	-	(11,744)			
Total		100.00000%	12,560,000	26,749,000	(14,189,000)	341,659	(1,646,411)	212.97%	1,059,791,000	-1.34%

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

*Based on Retiree Medical Contributions

State of Alaska Public Employees' Retirement System DCR - Occupational Death & D
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
240	HAINES BOROUGH SD	(5,291)	(6,327)
242	CITY OF ELIM	-	-
243	CITY OF ATKA	(862)	(1,030)
244	ALEUTIANS EAST BOROUGH SD	(5,342)	(6,388)
246	DELTA/GREELY SD	(8,944)	(10,696)
247	LAKE AND PENINSULA BOROUGH	(2,824)	(3,377)
248	CITY AND BOROUGH OF YAKUTAT	(6,433)	(7,692)
249	CITY OF UNALAKLEET	(3,789)	(4,531)
251	KLAWOCK CITY SD	(3,269)	(3,909)
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	(16,038)	(19,178)
257	PELICAN CITY SD	(135)	(161)
258	DENALI BOROUGH	(3,866)	(4,624)
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	-	-
262	COOK INLET HOUSING AUTHORITY	(65,096)	(77,842)
263	INTERIOR RHA	(7,129)	(8,524)
264	YAKUTAT SD	(1,645)	(1,967)
265	KAKE CITY SD	(3,291)	(3,936)
267	ALEUTIAN HOUSING AUTHORITY	(6,943)	(8,302)
270	BERING STRAITS RHA	(6,845)	(8,185)
271	CITY OF EGEGIK	(137)	(164)
275	ILISAGVIK COLLEGE	(50,817)	(60,766)
276	NORTH PACIFIC RIM HA	(4,239)	(5,069)
278	SAXMAN SEAPORT	(966)	(1,155)
279	TLINGIT-HAIDA RHA	(19,792)	(23,667)
280	CITY OF TOKSOOK BAY	-	-
281	BARANOF ISLAND HA	(4,669)	(5,584)
282	CITY OF DELTA JUNCTION	(3,245)	(3,880)
283	CITY OF ANDERSON	(310)	(371)
284	INTER-ISLAND FERRY AUTHORITY	(7,252)	(8,672)
286	CITY OF SELDOVIA	(1,411)	(1,688)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(4,060)	(4,855)
290	CITY OF UPPER KALSKAG	(135)	(161)
291	CITY OF SHAKTOOLIK	(395)	(472)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(6,237)	(7,458)
296	MUNICIPALITY OF SKAGWAY	(28,989)	(34,665)
297	CITY OF NULATO	(1,950)	(2,331)
298	CITY OF ANIAK	(1,748)	(2,091)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(27,646)	(33,059)
Total		(12,809,000)	(15,317,000)

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

*Based on Retiree Medical Contributions

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll
101	STATE OF ALASKA	48.89051%	5,565,207	15,060,723	(9,495,516)	347,541	(2,961,187)	8,516,768	
102	SOUTHWEST REGION SD	0.13773%	15,677	42,427	(26,749)	-	(11,368)		
103	ANNETTE ISLAND SD	0.10859%	12,361	33,451	(21,090)	-	(9,348)		
104	BERING STRAIT SD	0.36200%	41,206	111,514	(70,307)	3,783	(23,813)		
105	CHATHAM SD	0.03552%	4,043	10,941	(6,898)	-	(2,932)		
106	ALASKA MUNICIPAL LEAGUE	0.00000%	-	-	-	-	-		
107	CITY OF VALDEZ	0.50665%	57,672	156,074	(98,402)	-	(35,671)		
108	JUNEAU BOROUGH SD	0.66414%	75,599	204,587	(128,988)	-	(48,802)		
109	MATANUSKA-SUSITNA BOROUGH	1.16434%	132,537	358,675	(226,138)	-	(78,321)		
110	MATANUSKA-SUSITNA BOROUGH SD	1.68413%	191,704	518,796	(327,092)	1,231	(116,330)		
111	ANCHORAGE SD	4.75479%	541,237	1,464,712	(923,475)	14	(322,830)		
112	COPPER RIVER SD	0.06589%	7,500	20,297	(12,797)	-	(5,393)		
113	UNIVERSITY OF ALASKA	3.14653%	358,169	969,287	(611,118)	-	(335,657)		
115	CITY OF KENAI	0.38325%	43,625	118,060	(74,435)	6,026	(23,213)		
116	FAIRBANKS NORTH STAR BOROUGH	1.23160%	140,193	379,394	(239,201)	-	(95,811)		
117	FAIRBANKS NORTH STAR BOROUGH SD	1.73060%	196,994	533,110	(336,116)	-	(124,552)		
118	DENALI BOROUGH SD	0.10246%	11,663	31,564	(19,900)	-	(7,692)		
120	CITY AND BOROUGH OF SITKA	0.54709%	62,275	168,530	(106,255)	3,057	(33,136)		
121	CHUGACH SD	0.03131%	3,564	9,645	(6,081)	649	(1,896)		
122	KETCHIKAN GATEWAY BOROUGH	0.22853%	26,014	70,400	(44,386)	2,744	(13,842)		
123	CITY OF SOLDOTNA	0.22171%	25,238	68,299	(43,061)	2,812	(13,429)		
124	IDITAROD AREA SD	0.05049%	5,747	15,553	(9,806)	792	(5,224)		
125	KUSPUK SD	0.08080%	9,197	24,890	(15,693)	-	(7,511)		
126	CITY AND BOROUGH OF JUNEAU	1.63885%	186,551	504,849	(318,298)	8,895	(104,372)		
128	CITY OF KODIAK	0.40785%	46,426	125,639	(79,213)	1,340	(24,703)		
129	CITY OF FAIRBANKS	0.30434%	34,643	93,752	(59,109)	4,808	(18,433)		
131	CITY OF WASILLA	0.40399%	45,986	124,449	(78,463)	-	(28,181)		
133	SITKA BOROUGH SD	0.16215%	18,457	49,950	(31,492)	863	(9,821)		
134	CITY OF PALMER	0.22752%	25,898	70,086	(44,188)	2,851	(16,430)		
135	CITY AND BOROUGH OF WRANGELL	0.10645%	12,117	32,791	(20,674)	1,096	(6,767)		
136	CITY OF BETHEL	0.34747%	39,553	107,039	(67,486)	1,781	(21,046)		
137	VALDEZ CITY SD	0.11540%	13,137	35,550	(22,414)	1,295	(8,565)		
138	HOONAH CITY SD	0.01741%	1,981	5,362	(3,381)	2,039	(1,054)		
139	CITY OF NOME	0.21414%	24,376	65,966	(41,590)	1,078	(13,851)		
140	CITY OF KOTZEBUE	0.28219%	32,122	86,929	(54,807)	4,977	(17,092)		
141	GALENA CITY SD	0.23342%	26,570	71,905	(45,335)	-	(15,571)		
143	CITY OF PETERSBURG	0.24982%	28,437	76,956	(48,519)	1,146	(17,106)		
144	BRISTOL BAY BOROUGH	0.12794%	14,564	39,413	(24,849)	-	(8,582)		
145	NORTH SLOPE BOROUGH	4.13480%	470,664	1,273,725	(803,061)	-	(262,757)		
146	WRANGELL PUBLIC SD	0.04175%	4,753	12,862	(8,109)	-	(3,164)		
148	CITY OF CORDOVA	0.19144%	21,792	58,974	(37,182)	2,566	(11,953)		
149	NOME CITY SD	0.07624%	8,679	23,486	(14,808)	2,768	(4,618)		
151	CITY OF KING COVE	0.04998%	5,689	15,395	(9,706)	51	(3,506)		
152	ALASKA HOUSING FINANCE CORPORATION	0.71095%	80,927	219,008	(138,080)	-	(52,969)		
153	LOWER YUKON SD	0.33054%	37,626	101,824	(64,198)	-	(26,411)		
154	NORTHWEST ARCTIC BOROUGH SD	0.43262%	49,246	133,270	(84,024)	3,897	(27,874)		
155	SOUTHEAST ISLAND SD	0.05982%	6,810	18,428	(11,619)	-	(4,711)		
156	PRIBILOF SD	0.00754%	859	2,324	(1,465)	439	(589)		
157	LOWER KUSKOKWIM SD	0.83765%	95,350	258,038	(162,688)	-	(63,755)		
158	KODIAK ISLAND BOROUGH SD	0.40201%	45,761	123,841	(78,079)	5,588	(26,667)		
159	YUKON FLATS SD	0.06135%	6,984	18,900	(11,916)	206	(4,845)		
160	YUKON / KOYUKUK SD	0.14183%	16,145	43,692	(27,547)	-	(10,578)		
161	NORTH SLOPE BOROUGH SD	0.72487%	82,512	223,297	(140,785)	-	(55,739)		
162	ALEUTIAN REGION SD	0.00000%	-	-	-	596	-		
163	CORDOVA COMMUNITY MEDICAL CENTER	0.09390%	10,688	28,925	(18,237)	23,054	(17,334)		

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
101	STATE OF ALASKA		(8,916,652)	(9,971,709)
102	SOUTHWEST REGION SD		(25,118)	(28,091)
103	ANNETTE ISLAND SD		(19,804)	(22,148)
104	BERING STRAIT SD		(66,021)	(73,833)
105	CHATHAM SD		(6,478)	(7,244)
106	ALASKA MUNICIPAL LEAGUE		-	-
107	CITY OF VALDEZ		(92,403)	(103,337)
108	JUNEAU BOROUGH SD		(121,125)	(135,457)
109	MATANUSKA-SUSITNA BOROUGH		(212,353)	(237,479)
110	MATANUSKA-SUSITNA BOROUGH SD		(307,152)	(343,495)
111	ANCHORAGE SD		(867,178)	(969,786)
112	COPPER RIVER SD		(12,017)	(13,439)
113	UNIVERSITY OF ALASKA		(573,863)	(641,765)
115	CITY OF KENAI		(69,897)	(78,168)
116	FAIRBANKS NORTH STAR BOROUGH		(224,619)	(251,197)
117	FAIRBANKS NORTH STAR BOROUGH SD		(315,626)	(352,972)
118	DENALI BOROUGH SD		(18,687)	(20,898)
120	CITY AND BOROUGH OF SITKA		(99,778)	(111,584)
121	CHUGACH SD		(5,710)	(6,386)
122	KETCHIKAN GATEWAY BOROUGH		(41,680)	(46,612)
123	CITY OF SOLDOTNA		(40,436)	(45,221)
124	IDITAROD AREA SD		(9,208)	(10,298)
125	KUSPUK SD		(14,736)	(16,480)
126	CITY AND BOROUGH OF JUNEAU		(298,894)	(334,261)
128	CITY OF KODIAK		(74,384)	(83,185)
129	CITY OF FAIRBANKS		(55,506)	(62,074)
131	CITY OF WASILLA		(73,680)	(82,398)
133	SITKA BOROUGH SD		(29,573)	(33,072)
134	CITY OF PALMER		(41,494)	(46,404)
135	CITY AND BOROUGH OF WRANGELL		(19,414)	(21,711)
136	CITY OF BETHEL		(63,372)	(70,871)
137	VALDEZ CITY SD		(21,048)	(23,538)
138	HOONAH CITY SD		(3,175)	(3,550)
139	CITY OF NOME		(39,055)	(43,676)
140	CITY OF KOTZEBUE		(51,466)	(57,556)
141	GALENA CITY SD		(42,571)	(47,608)
143	CITY OF PETERSBURG		(45,562)	(50,953)
144	BRISTOL BAY BOROUGH		(23,334)	(26,095)
145	NORTH SLOPE BOROUGH		(754,105)	(843,334)
146	WRANGELL PUBLIC SD		(7,615)	(8,516)
148	CITY OF CORDOVA		(34,915)	(39,046)
149	NOME CITY SD		(13,905)	(15,550)
151	CITY OF KING COVE		(9,115)	(10,193)
152	ALASKA HOUSING FINANCE CORPORATION		(129,663)	(145,005)
153	LOWER YUKON SD		(60,285)	(67,418)
154	NORTHWEST ARCTIC BOROUGH SD		(78,902)	(88,238)
155	SOUTHEAST ISLAND SD		(10,910)	(12,201)
156	PRIBILOF SD		(1,376)	(1,539)
157	LOWER KUSKOKWIM SD		(152,770)	(170,847)
158	KODIAK ISLAND BOROUGH SD		(73,319)	(81,995)
159	YUKON FLATS SD		(11,190)	(12,514)
160	YUKON / KOYUKUK SD		(25,868)	(28,929)
161	NORTH SLOPE BOROUGH SD		(132,202)	(147,845)
162	ALEUTIAN REGION SD		-	-
163	CORDOVA COMMUNITY MEDICAL CENTER		(17,125)	(19,152)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll
164	LAKE AND PENINSULA BOROUGH SD	0.09939%	11,313	30,617	(19,303)	1,818	(6,800)		
165	SITKA COMMUNITY HOSPITAL	0.73439%	83,596	226,229	(142,633)	2,501	(48,212)		
166	TANANA SD	0.01198%	1,364	3,690	(2,327)	280	(1,342)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	0.08253%	9,395	25,425	(16,030)	211	(5,312)		
168	HYDABURG CITY SD	0.01812%	2,062	5,582	(3,519)	-	(1,595)		
169	CITY OF TANANA	0.00000%	-	-	-	-	-		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	0.05315%	6,050	16,372	(10,322)	-	(4,360)		
171	CITY OF BARROW	0.09190%	10,460	28,308	(17,848)	-	(8,866)		
172	CITY OF SAINT PAUL	0.06423%	7,311	19,785	(12,474)	3,069	(4,318)		
173	MUNICIPALITY OF ANCHORAGE	8.45717%	962,679	2,605,230	(1,642,551)	-	(534,113)		
174	KODIAK ISLAND BOROUGH	0.16478%	18,757	50,761	(32,004)	-	(14,487)		
175	NOME JOINT UTILITY SYSTEM	0.01398%	1,591	4,307	(2,715)	-	(2,014)		
176	CITY OF SAND POINT	0.07135%	8,122	21,979	(13,858)	1,155	(4,322)		
177	KETCHIKAN GATEWAY BOROUGH SD	0.41882%	47,674	129,018	(81,344)	-	(31,218)		
178	CITY OF DILLINGHAM	0.18988%	21,614	58,493	(36,879)	2,774	(11,501)		
179	CITY OF UNALASKA	0.66119%	75,264	203,680	(128,417)	1,453	(40,144)		
180	KENAI PENINSULA BOROUGH	0.95184%	108,348	293,214	(184,866)	8,764	(57,651)		
181	CITY OF KETCHIKAN	0.41078%	46,759	126,541	(79,782)	1,777	(26,367)		
182	CITY OF SEWARD	0.22580%	25,703	69,559	(43,856)	633	(14,105)		
183	CITY OF FORT YUKON	0.03607%	4,106	11,111	(7,006)	-	(4,411)		
184	BRISTOL BAY BOROUGH SD	0.02628%	2,992	8,096	(5,104)	-	(3,225)		
185	CORDOVA CITY SD	0.04740%	5,396	14,602	(9,206)	-	(3,521)		
186	CITY OF CRAIG	0.09961%	11,339	30,685	(19,346)	1,383	(6,033)		
187	PETERSBURG MEDICAL CENTER	0.40591%	46,205	125,040	(78,836)	-	(30,403)		
189	HAINES BOROUGH	0.16192%	18,432	49,881	(31,449)	708	(11,478)		
190	KENAI PENINSULA BOROUGH SD	0.96646%	110,012	297,719	(187,706)	2,706	(63,249)		
191	CITY OF NORTH POLE	0.14827%	16,877	45,673	(28,796)	3,236	(8,980)		
192	CITY OF GALENA	0.04199%	4,780	12,935	(8,155)	148	(3,333)		
193	CITY OF NENANA	0.00903%	1,028	2,781	(1,754)	16	(1,130)		
195	YUPIIT SD	0.06815%	7,757	20,993	(13,236)	705	(6,621)		
196	NENANA CITY SD	0.11006%	12,528	33,903	(21,375)	-	(8,999)		
198	CITY OF SAXMAN	0.00491%	559	1,512	(953)	805	(297)		
199	CITY OF HOONAH	0.08952%	10,190	27,575	(17,386)	8,571	(5,422)		
200	CITY OF PELICAN	0.00624%	711	1,923	(1,213)	294	(630)		
202	CITY OF WHITTIER	0.06567%	7,475	20,230	(12,755)	282	(4,766)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	0.13156%	14,976	40,528	(25,552)	1,734	(7,969)		
204	CRAIG CITY SD	0.06477%	7,372	19,951	(12,579)	285	(4,348)		
205	DILLINGHAM CITY SD	0.07412%	8,438	22,834	(14,396)	2,028	(6,588)		
206	CITY OF THORNE BAY	0.03145%	3,580	9,688	(6,108)	337	(2,245)		
208	CITY OF AKUTAN	0.04890%	5,566	15,063	(9,497)	4,914	(7,571)		
209	UNALASKA CITY SD	0.04611%	5,249	14,205	(8,956)	77	(3,480)		
211	KASHUNAMIUT SD	0.06548%	7,454	20,172	(12,718)	1,142	(4,046)		
215	CITY OF HOMER	0.30999%	35,286	95,492	(60,206)	1,120	(18,775)		
218	SPECIAL EDUCATION SERVICE AGENCY	0.01608%	1,831	4,955	(3,124)	647	(1,013)		
219	BARTLETT REGIONAL HOSPITAL	2.11670%	240,945	652,051	(411,106)	-	(167,309)		
220	NORTHWEST ARCTIC BOROUGH	0.14110%	16,062	43,467	(27,405)	2,748	(12,037)		
221	SAINT MARY'S SD	0.03239%	3,687	9,979	(6,291)	1,037	(2,052)		
223	BRISTOL BAY RHA	0.06021%	6,854	18,549	(11,695)	1,747	(3,647)		
224	COPPER RIVER BASIN RHA	0.02942%	3,348	9,061	(5,713)	858	(1,782)		
225	SKAGWAY CITY SD	0.01398%	1,592	4,307	(2,716)	14	(1,547)		
227	CITY OF KLAWOCK	0.03669%	4,176	11,301	(7,125)	1,288	(2,222)		
228	PETERSBURG CITY SD	0.06525%	7,427	20,099	(12,672)	-	(4,860)		
230	ALEUTIANS EAST BOROUGH	0.03305%	3,762	10,180	(6,418)	-	(2,628)		
235	CITY OF HUSLIA	0.01157%	1,317	3,563	(2,246)	5	(1,484)		
237	CITY OF KALTAG	0.00173%	197	533	(336)	99	(241)		

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
164	LAKE AND PENINSULA BOROUGH SD		(18,127)	(20,271)
165	SITKA COMMUNITY HOSPITAL		(133,938)	(149,786)
166	TANANA SD		(2,185)	(2,443)
167	SOUTHEAST REGIONAL RESOURCE CENTER		(15,053)	(16,834)
168	HYDABURG CITY SD		(3,305)	(3,696)
169	CITY OF TANANA		-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL		(9,693)	(10,840)
171	CITY OF BARROW		(16,760)	(18,743)
172	CITY OF SAINT PAUL		(11,714)	(13,100)
173	MUNICIPALITY OF ANCHORAGE		(1,542,418)	(1,724,923)
174	KODIAK ISLAND BOROUGH		(30,053)	(33,609)
175	NOME JOINT UTILITY SYSTEM		(2,550)	(2,851)
176	CITY OF SAND POINT		(13,013)	(14,553)
177	KETCHIKAN GATEWAY BOROUGH SD		(76,385)	(85,423)
178	CITY OF DILLINGHAM		(34,631)	(38,728)
179	CITY OF UNALASKA		(120,588)	(134,857)
180	KENAI PENINSULA BOROUGH		(173,597)	(194,137)
181	CITY OF KETCHIKAN		(74,918)	(83,783)
182	CITY OF SEWARD		(41,182)	(46,055)
183	CITY OF FORT YUKON		(6,578)	(7,357)
184	BRISTOL BAY BOROUGH SD		(4,793)	(5,360)
185	CORDOVA CITY SD		(8,645)	(9,668)
186	CITY OF CRAIG		(18,167)	(20,317)
187	PETERSBURG MEDICAL CENTER		(74,030)	(82,789)
189	HAINES BOROUGH		(29,532)	(33,026)
190	KENAI PENINSULA BOROUGH SD		(176,263)	(197,120)
191	CITY OF NORTH POLE		(27,041)	(30,240)
192	CITY OF GALENA		(7,658)	(8,564)
193	CITY OF NENANA		(1,647)	(1,842)
195	YUPIIT SD		(12,429)	(13,899)
196	NENANA CITY SD		(20,072)	(22,447)
198	CITY OF SAXMAN		(895)	(1,001)
199	CITY OF HOONAH		(16,326)	(18,258)
200	CITY OF PELICAN		(1,139)	(1,273)
202	CITY OF WHITTIER		(11,977)	(13,394)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY		(23,995)	(26,834)
204	CRAIG CITY SD		(11,812)	(13,210)
205	DILLINGHAM CITY SD		(13,519)	(15,118)
206	CITY OF THORNE BAY		(5,736)	(6,414)
208	CITY OF AKUTAN		(8,918)	(9,973)
209	UNALASKA CITY SD		(8,410)	(9,405)
211	KASHUNAMIUT SD		(11,943)	(13,356)
215	CITY OF HOMER		(56,536)	(63,225)
218	SPECIAL EDUCATION SERVICE AGENCY		(2,934)	(3,281)
219	BARTLETT REGIONAL HOSPITAL		(386,045)	(431,723)
220	NORTHWEST ARCTIC BOROUGH		(25,734)	(28,779)
221	SAINT MARY'S SD		(5,908)	(6,607)
223	BRISTOL BAY RHA		(10,982)	(12,281)
224	COPPER RIVER BASIN RHA		(5,365)	(5,999)
225	SKAGWAY CITY SD		(2,550)	(2,852)
227	CITY OF KLAWOCK		(6,691)	(7,483)
228	PETERSBURG CITY SD		(11,900)	(13,308)
230	ALEUTIANS EAST BOROUGH		(6,027)	(6,740)
235	CITY OF HUSLIA		(2,109)	(2,359)
237	CITY OF KALTAG		(315)	(353)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
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Employer Number	Employer Name	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll
240	HAINES BOROUGH SD	0.03738%	4,255	11,516	(7,260)	925	(2,264)		
242	CITY OF ELIM	0.00000%	-	-	-	-	-		
243	CITY OF ATKA	0.00449%	511	1,382	(871)	976	(272)		
244	ALEUTIANS EAST BOROUGH SD	0.04271%	4,861	13,156	(8,295)	1,329	(2,855)		
246	DELTA/GREELY SD	0.06502%	7,401	20,030	(12,629)	707	(3,938)		
247	LAKE AND PENINSULA BOROUGH	0.02086%	2,375	6,426	(4,052)	458	(1,264)		
248	CITY AND BOROUGH OF YAKUTAT	0.03545%	4,035	10,919	(6,884)	1,820	(2,956)		
249	CITY OF UNALAKLEET	0.03282%	3,736	10,111	(6,375)	-	(2,612)		
251	KLAWOCK CITY SD	0.02335%	2,658	7,192	(4,535)	296	(1,414)		
254	CITY OF MEKORYUK	0.00000%	-	-	-	-	-		
255	ALASKA GATEWAY SD	0.13851%	15,766	42,667	(26,901)	-	(11,926)		
257	PELICAN CITY SD	0.00000%	-	-	-	154	-		
258	DENALI BOROUGH	0.03259%	3,709	10,039	(6,329)	73	(2,366)		
259	CITY OF ALLAKAKET	0.00000%	-	-	-	-	-		
260	CITY OF KACHEMAK	0.00000%	-	-	-	-	-		
262	COOK INLET HOUSING AUTHORITY	0.49417%	56,251	152,228	(95,977)	-	(31,177)		
263	INTERIOR RHA	0.05811%	6,614	17,900	(11,285)	-	(4,493)		
264	YAKUTAT SD	0.01118%	1,273	3,444	(2,171)	150	(876)		
265	KAKE CITY SD	0.02390%	2,721	7,363	(4,642)	120	(1,814)		
267	ALEUTIAN HOUSING AUTHORITY	0.05062%	5,762	15,594	(9,832)	432	(3,066)		
270	BERING STRAITS RHA	0.06030%	6,864	18,576	(11,712)	1,805	(4,656)		
271	CITY OF EGEGIK	0.00893%	1,017	2,751	(1,735)	-	(1,587)		
275	ILISAGVIK COLLEGE	0.40513%	46,116	124,802	(78,685)	-	(27,530)		
276	NORTH PACIFIC RIM HA	0.03442%	3,918	10,603	(6,685)	4	(2,360)		
278	SAXMAN SEAPORT	0.00482%	549	1,486	(937)	294	(617)		
279	TLINGIT-HAIDA RHA	0.16545%	18,833	50,967	(32,134)	1,867	(11,869)		
280	CITY OF TOKSOOK BAY	0.00000%	-	-	-	-	-		
281	BARANOF ISLAND HA	0.03152%	3,588	9,711	(6,123)	452	(2,125)		
282	CITY OF DELTA JUNCTION	0.01991%	2,267	6,134	(3,867)	1,198	(1,206)		
283	CITY OF ANDERSON	0.00162%	184	498	(314)	118	(98)		
284	INTER-ISLAND FERRY AUTHORITY	0.05493%	6,253	16,921	(10,669)	-	(3,563)		
286	CITY OF SELDOVIA	0.00826%	940	2,544	(1,604)	287	(841)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	0.03410%	3,881	10,503	(6,622)	-	(2,761)		
290	CITY OF UPPER KALSKAG	0.00098%	112	302	(191)	5	(80)		
291	CITY OF SHAKTOOLIK	0.00284%	323	874	(551)	30	(172)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	0.03950%	4,497	12,169	(7,672)	1,196	(2,393)		
296	MUNICIPALITY OF SKAGWAY	0.22220%	25,293	68,450	(43,156)	-	(16,009)		
297	CITY OF NULATO	0.01188%	1,352	3,660	(2,307)	340	(882)		
298	CITY OF ANIAK	0.01538%	1,751	4,739	(2,988)	-	(1,776)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	0.20244%	23,044	62,362	(39,318)	810	(20,087)		
Total		100.00000%	11,383,000	30,805,000	(19,422,000)	519,198	(6,575,970)	270.62%	1,131,441,000

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

*Based on Retiree Medical Contributions

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)
240	HAINES BOROUGH SD		(6,818)	(7,625)
242	CITY OF ELIM		-	-
243	CITY OF ATKA		(818)	(915)
244	ALEUTIANS EAST BOROUGH SD		(7,789)	(8,711)
246	DELTA/GREELY SD		(11,859)	(13,262)
247	LAKE AND PENINSULA BOROUGH		(3,805)	(4,255)
248	CITY AND BOROUGH OF YAKUTAT		(6,464)	(7,229)
249	CITY OF UNALAKLEET		(5,986)	(6,695)
251	KLAWOCK CITY SD		(4,258)	(4,762)
254	CITY OF MEKORYUK		-	-
255	ALASKA GATEWAY SD		(25,261)	(28,250)
257	PELICAN CITY SD		-	-
258	DENALI BOROUGH		(5,943)	(6,647)
259	CITY OF ALLAKAKET		-	-
260	CITY OF KACHEMAK		-	-
262	COOK INLET HOUSING AUTHORITY		(90,126)	(100,791)
263	INTERIOR RHA		(10,597)	(11,851)
264	YAKUTAT SD		(2,039)	(2,280)
265	KAKE CITY SD		(4,359)	(4,875)
267	ALEUTIAN HOUSING AUTHORITY		(9,233)	(10,325)
270	BERING STRAITS RHA		(10,998)	(12,299)
271	CITY OF EGEGIK		(1,629)	(1,822)
275	ILISAGVIK COLLEGE		(73,888)	(82,631)
276	NORTH PACIFIC RIM HA		(6,277)	(7,020)
278	SAXMAN SEAPORT		(880)	(984)
279	TLINGIT-HAIDA RHA		(30,175)	(33,745)
280	CITY OF TOKSOOK BAY		-	-
281	BARANOF ISLAND HA		(5,749)	(6,430)
282	CITY OF DELTA JUNCTION		(3,631)	(4,061)
283	CITY OF ANDERSON		(295)	(330)
284	INTER-ISLAND FERRY AUTHORITY		(10,018)	(11,204)
286	CITY OF SELDOVIA		(1,506)	(1,685)
288	NORTHWEST INUPIAT HOUSING AUTHORITY		(6,218)	(6,954)
290	CITY OF UPPER KALSKAG		(179)	(200)
291	CITY OF SHAKTOOLIK		(517)	(579)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY		(7,205)	(8,057)
296	MUNICIPALITY OF SKAGWAY		(40,525)	(45,321)
297	CITY OF NULATO		(2,167)	(2,423)
298	CITY OF ANIAK		(2,806)	(3,138)
299	ALASKA GASLINE DEVELOPMENT CORPORATION		(36,921)	(41,290)
Total		-1.72%	(18,238,000)	(20,396,000)

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

*Based on Retiree Medical Contributions

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Deferred Inflows 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	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings
101	STATE OF ALASKA	(9,495,516)	48.89051%	-	-	-	-	347,541	347,541	(2,627,167)	-	-	(334,020)
102	SOUTHWEST REGION SD	(26,749)	0.13773%	-	-	-	-	-	-	(7,401)	-	-	(941)
103	ANNETTE ISLAND SD	(21,090)	0.10859%	-	-	-	-	-	-	(5,835)	-	-	(742)
104	BERING STRAIT SD	(70,307)	0.36200%	-	-	-	-	3,783	3,783	(19,452)	-	-	(2,473)
105	CHATHAM SD	(6,898)	0.03552%	-	-	-	-	-	-	(1,909)	-	-	(243)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(98,402)	0.50665%	-	-	-	-	-	-	(27,225)	-	-	(3,461)
108	JUNEAU BOROUGH SD	(128,988)	0.66414%	-	-	-	-	-	-	(35,688)	-	-	(4,537)
109	MATANUSKA-SUSITNA BOROUGH	(226,138)	1.16434%	-	-	-	-	-	-	(62,567)	-	-	(7,955)
110	MATANUSKA-SUSITNA BOROUGH SD	(327,092)	1.68413%	-	-	-	-	1,231	1,231	(90,498)	-	-	(11,506)
111	ANCHORAGE SD	(923,475)	4.75479%	-	-	-	-	14	14	(255,502)	-	-	(32,485)
112	COPPER RIVER SD	(12,797)	0.06589%	-	-	-	-	-	-	(3,541)	-	-	(450)
113	UNIVERSITY OF ALASKA	(611,118)	3.14653%	-	-	-	-	-	-	(169,081)	-	-	(21,497)
115	CITY OF KENAI	(74,435)	0.38325%	-	-	-	-	6,026	6,026	(20,594)	-	-	(2,618)
116	FAIRBANKS NORTH STAR BOROUGH	(239,201)	1.23160%	-	-	-	-	-	-	(66,181)	-	-	(8,414)
117	FAIRBANKS NORTH STAR BOROUGH SD	(336,116)	1.73060%	-	-	-	-	-	-	(92,995)	-	-	(11,823)
118	DENALI BOROUGH SD	(19,900)	0.10246%	-	-	-	-	-	-	(5,506)	-	-	(700)
120	CITY AND BOROUGH OF SITKA	(106,255)	0.54709%	-	-	-	-	3,057	3,057	(29,398)	-	-	(3,738)
121	CHUGACH SD	(6,081)	0.03131%	-	-	-	-	649	649	(1,682)	-	-	(214)
122	KETCHIKAN GATEWAY BOROUGH	(44,386)	0.22853%	-	-	-	-	2,744	2,744	(12,280)	-	-	(1,561)
123	CITY OF SOLDOTNA	(43,061)	0.22171%	-	-	-	-	2,812	2,812	(11,914)	-	-	(1,515)
124	IDITAROD AREA SD	(9,806)	0.05049%	-	-	-	-	792	792	(2,713)	-	-	(345)
125	KUSPUK SD	(15,693)	0.08080%	-	-	-	-	-	-	(4,342)	-	-	(552)
126	CITY AND BOROUGH OF JUNEAU	(318,298)	1.63885%	-	-	-	-	8,895	8,895	(88,065)	-	-	(11,197)
128	CITY OF KODIAK	(79,213)	0.40785%	-	-	-	-	1,340	1,340	(21,916)	-	-	(2,786)
129	CITY OF FAIRBANKS	(59,109)	0.30434%	-	-	-	-	4,808	4,808	(16,354)	-	-	(2,079)
131	CITY OF WASILLA	(78,463)	0.40399%	-	-	-	-	-	-	(21,709)	-	-	(2,760)
133	SITKA BOROUGH SD	(31,492)	0.16215%	-	-	-	-	863	863	(8,713)	-	-	(1,108)
134	CITY OF PALMER	(44,188)	0.22752%	-	-	-	-	2,851	2,851	(12,226)	-	-	(1,554)
135	CITY AND BOROUGH OF WRANGELL	(20,674)	0.10645%	-	-	-	-	1,096	1,096	(5,720)	-	-	(727)
136	CITY OF BETHEL	(67,486)	0.34747%	-	-	-	-	1,781	1,781	(18,672)	-	-	(2,374)
137	VALDEZ CITY SD	(22,414)	0.11540%	-	-	-	-	1,295	1,295	(6,201)	-	-	(788)
138	HOONAH CITY SD	(3,381)	0.01741%	-	-	-	-	2,039	2,039	(935)	-	-	(119)
139	CITY OF NOME	(41,590)	0.21414%	-	-	-	-	1,078	1,078	(11,507)	-	-	(1,463)
140	CITY OF KOTZEBUE	(54,807)	0.28219%	-	-	-	-	4,977	4,977	(15,164)	-	-	(1,928)
141	GALENA CITY SD	(45,335)	0.23342%	-	-	-	-	-	-	(12,543)	-	-	(1,595)
143	CITY OF PETERSBURG	(48,519)	0.24982%	-	-	-	-	1,146	1,146	(13,424)	-	-	(1,707)
144	BRISTOL BAY BOROUGH	(24,849)	0.12794%	-	-	-	-	-	-	(6,875)	-	-	(874)
145	NORTH SLOPE BOROUGH	(803,061)	4.13480%	-	-	-	-	-	-	(222,186)	-	-	(28,249)
146	WRANGELL PUBLIC SD	(8,109)	0.04175%	-	-	-	-	-	-	(2,244)	-	-	(285)
148	CITY OF CORDOVA	(37,182)	0.19144%	-	-	-	-	2,566	2,566	(10,287)	-	-	(1,308)
149	NOME CITY SD	(14,808)	0.07624%	-	-	-	-	2,768	2,768	(4,097)	-	-	(521)
151	CITY OF KING COVE	(9,706)	0.04998%	-	-	-	-	51	51	(2,686)	-	-	(341)
152	ALASKA HOUSING FINANCE CORPORATION	(138,080)	0.71095%	-	-	-	-	-	-	(38,203)	-	-	(4,857)
153	LOWER YUKON SD	(64,198)	0.33054%	-	-	-	-	-	-	(17,762)	-	-	(2,258)
154	NORTHWEST ARCTIC BOROUGH SD	(84,024)	0.43262%	-	-	-	-	3,897	3,897	(23,247)	-	-	(2,956)
155	SOUTHEAST ISLAND SD	(11,619)	0.05982%	-	-	-	-	-	-	(3,215)	-	-	(409)
156	PRIBILOF SD	(1,465)	0.00754%	-	-	-	-	439	439	(405)	-	-	(52)
157	LOWER KUSKOKWIM SD	(162,688)	0.83765%	-	-	-	-	-	-	(45,012)	-	-	(5,723)
158	KODIAK ISLAND BOROUGH SD	(78,079)	0.40201%	-	-	-	-	5,588	5,588	(21,603)	-	-	(2,747)
159	YUKON FLATS SD	(11,916)	0.06135%	-	-	-	-	206	206	(3,297)	-	-	(419)
160	YUKON / KOYUKUK SD	(27,547)	0.14183%	-	-	-	-	-	-	(7,622)	-	-	(969)
161	NORTH SLOPE BOROUGH SD	(140,785)	0.72487%	-	-	-	-	-	-	(38,951)	-	-	(4,952)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	596	596	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(18,237)	0.09390%	-	-	-	-	23,054	23,054	(5,046)	-	-	(642)
164	LAKE AND PENINSULA BOROUGH SD	(19,303)	0.09939%	-	-	-	-	1,818	1,818	(5,341)	-	-	(679)
165	SITKA COMMUNITY HOSPITAL	(142,633)	0.73439%	-	-	-	-	2,501	2,501	(39,463)	-	-	(5,017)
166	TANANA SD	(2,327)	0.01198%	-	-	-	-	280	280	(644)	-	-	(82)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(16,030)	0.08253%	-	-	-	-	211	211	(4,435)	-	-	(564)
168	HYDABURG CITY SD	(3,519)	0.01812%	-	-	-	-	-	-	(974)	-	-	(124)
169	CITY OF TANANA	-	0.00000%	-	-	-	-	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(10,322)	0.05315%	-	-	-	-	-	-	(2,856)	-	-	(363)
171	CITY OF BARROW	(17,848)	0.09190%	-	-	-	-	-	-	(4,938)	-	-	(628)
172	CITY OF SAINT PAUL	(12,474)	0.06423%	-	-	-	-	3,069	3,069	(3,451)	-	-	(439)
173	MUNICIPALITY OF ANCHORAGE	(1,642,551)	8.45717%	-	-	-	-	-	-	(454,452)	-	-	(57,779)
174	KODIAK ISLAND BOROUGH	(32,004)	0.16478%	-	-	-	-	-	-	(8,855)	-	-	(1,126)
175	NOME JOINT UTILITY SYSTEM	(2,715)	0.01398%	-	-	-	-	-	-	(751)	-	-	(96)
176	CITY OF SAND POINT	(13,858)	0.07135%	-	-	-	-	1,155	1,155	(3,834)	-	-	(487)
177	KETCHIKAN GATEWAY BOROUGH SD	(81,344)	0.41882%	-	-	-	-	-	-	(22,506)	-	-	(2,861)
178	CITY OF DILLINGHAM	(36,879)	0.18988%	-	-	-	-	2,774	2,774	(10,203)	-	-	(1,297)
179	CITY OF UNALASKA	(128,417)	0.66119%	-	-	-	-	1,453	1,453	(35,530)	-	-	(4,517)

State of Alaska Public Employees' Retirement System DCR - Occupational Death
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Sources		OPEB Expense Recognized		
		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
101	STATE OF ALASKA	-	(2,961,187)	847,282	47,123	894,406
102	SOUTHWEST REGION SD	(3,026)	(11,368)	2,387	(388)	1,998
103	ANNETTE ISLAND SD	(2,771)	(9,348)	1,882	(368)	1,513
104	BERING STRAIT SD	(1,888)	(23,813)	6,274	201	6,475
105	CHATHAM SD	(780)	(2,932)	616	(103)	512
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-
107	CITY OF VALDEZ	(4,984)	(35,671)	8,780	(652)	8,128
108	JUNEAU BOROUGH SD	(8,577)	(48,802)	11,510	(1,144)	10,366
109	MATANUSKA-SUSITNA BOROUGH	(7,799)	(78,321)	20,178	(1,034)	19,144
110	MATANUSKA-SUSITNA BOROUGH SD	(14,326)	(116,330)	29,186	(1,866)	27,321
111	ANCHORAGE SD	(34,843)	(322,830)	82,401	(4,906)	77,496
112	COPPER RIVER SD	(1,402)	(5,393)	1,142	(179)	963
113	UNIVERSITY OF ALASKA	(145,079)	(335,657)	54,530	(19,160)	35,370
115	CITY OF KENAI	-	(23,213)	6,642	780	7,422
116	FAIRBANKS NORTH STAR BOROUGH	(21,216)	(95,811)	21,344	(2,762)	18,582
117	FAIRBANKS NORTH STAR BOROUGH SD	(19,734)	(124,552)	29,992	(2,588)	27,403
118	DENALI BOROUGH SD	(1,487)	(7,692)	1,776	(187)	1,589
120	CITY AND BOROUGH OF SITKA	-	(33,136)	9,481	414	9,895
121	CHUGACH SD	-	(1,896)	543	88	631
122	KETCHIKAN GATEWAY BOROUGH	-	(13,842)	3,961	378	4,339
123	CITY OF SOLDOTNA	-	(13,429)	3,842	381	4,223
124	IDITAROD AREA SD	(2,166)	(5,224)	875	(207)	668
125	KUSPUK SD	(2,617)	(7,511)	1,400	(361)	1,040
126	CITY AND BOROUGH OF JUNEAU	(5,110)	(104,372)	28,402	378	28,780
128	CITY OF KODIAK	-	(24,703)	7,068	174	7,242
129	CITY OF FAIRBANKS	-	(18,433)	5,274	658	5,933
131	CITY OF WASILLA	(3,712)	(28,181)	7,001	(463)	6,538
133	SITKA BOROUGH SD	-	(9,821)	2,810	120	2,930
134	CITY OF PALMER	(2,650)	(16,430)	3,943	(21)	3,922
135	CITY AND BOROUGH OF WRANGELL	(319)	(6,767)	1,845	115	1,960
136	CITY OF BETHEL	-	(21,046)	6,022	238	6,260
137	VALDEZ CITY SD	(1,576)	(8,565)	2,000	(62)	1,938
138	HOONAH CITY SD	-	(1,054)	302	274	575
139	CITY OF NOME	(881)	(13,851)	3,711	43	3,754
140	CITY OF KOTZEBUE	-	(17,092)	4,890	632	5,523
141	GALENA CITY SD	(1,433)	(15,571)	4,045	(187)	3,858
143	CITY OF PETERSBURG	(1,976)	(17,106)	4,329	(82)	4,247
144	BRISTOL BAY BOROUGH	(833)	(8,582)	2,217	(115)	2,102
145	NORTH SLOPE BOROUGH	(12,322)	(262,757)	71,657	(1,589)	70,068
146	WRANGELL PUBLIC SD	(635)	(3,164)	724	(87)	637
148	CITY OF CORDOVA	(358)	(11,953)	3,318	266	3,584
149	NOME CITY SD	-	(4,618)	1,321	367	1,688
151	CITY OF KING COVE	(480)	(3,506)	866	(52)	814
152	ALASKA HOUSING FINANCE CORPORATION	(9,908)	(52,969)	12,321	(1,335)	10,985
153	LOWER YUKON SD	(6,391)	(26,411)	5,728	(852)	4,876
154	NORTHWEST ARCTIC BOROUGH SD	(1,671)	(27,874)	7,497	246	7,743
155	SOUTHEAST ISLAND SD	(1,087)	(4,711)	1,037	(137)	900
156	PRIBILOF SD	(132)	(589)	131	36	166
157	LOWER KUSKOKWIM SD	(13,020)	(63,755)	14,517	(1,665)	12,851
158	KODIAK ISLAND BOROUGH SD	(2,318)	(26,667)	6,967	363	7,330
159	YUKON FLATS SD	(1,129)	(4,845)	1,063	(110)	953
160	YUKON / KOYUKUK SD	(1,988)	(10,578)	2,458	(269)	2,189
161	NORTH SLOPE BOROUGH SD	(11,835)	(55,739)	12,562	(1,579)	10,984
162	ALEUTIAN REGION SD	-	-	-	84	84
163	CORDOVA COMMUNITY MEDICAL CENTER	(11,647)	(17,334)	1,627	1,206	2,833
164	LAKE AND PENINSULA BOROUGH SD	(781)	(6,800)	1,722	114	1,837
165	SITKA COMMUNITY HOSPITAL	(3,731)	(48,212)	12,727	(217)	12,510
166	TANANA SD	(616)	(1,342)	208	(37)	171
167	SOUTHEAST REGIONAL RESOURCE CENTER	(313)	(5,312)	1,430	(18)	1,412
168	HYDABURG CITY SD	(497)	(1,595)	314	(70)	244
169	CITY OF TANANA	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(1,141)	(4,360)	921	(142)	779
171	CITY OF BARROW	(3,301)	(8,866)	1,593	(411)	1,182
172	CITY OF SAINT PAUL	(428)	(4,318)	1,113	379	1,492
173	MUNICIPALITY OF ANCHORAGE	(21,882)	(534,113)	146,564	(2,885)	143,680
174	KODIAK ISLAND BOROUGH	(4,507)	(14,487)	2,856	(587)	2,268
175	NOME JOINT UTILITY SYSTEM	(1,167)	(2,014)	242	(162)	81
176	CITY OF SAND POINT	-	(4,322)	1,237	159	1,395
177	KETCHIKAN GATEWAY BOROUGH SD	(5,851)	(31,218)	7,258	(775)	6,484
178	CITY OF DILLINGHAM	-	(11,501)	3,291	355	3,645
179	CITY OF UNALASKA	(97)	(40,144)	11,459	166	11,624

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Deferred Inflows 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	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings
180	KENAI PENINSULA BOROUGH	(184,866)	0.95184%	-	-	-	-	8,764	8,764	(51,148)	-	-	(6,503)
181	CITY OF KETCHIKAN	(79,782)	0.41078%	-	-	-	-	1,777	1,777	(22,074)	-	-	(2,806)
182	CITY OF SEWARD	(43,856)	0.22580%	-	-	-	-	633	633	(12,134)	-	-	(1,543)
183	CITY OF FORT YUKON	(7,006)	0.03607%	-	-	-	-	-	-	(1,938)	-	-	(246)
184	BRISTOL BAY BOROUGH SD	(5,104)	0.02628%	-	-	-	-	-	-	(1,412)	-	-	(180)
185	CORDOVA CITY SD	(9,206)	0.04740%	-	-	-	-	-	-	(2,547)	-	-	(324)
186	CITY OF CRAIG	(19,346)	0.09961%	-	-	-	-	1,383	1,383	(5,353)	-	-	(681)
187	PETERSBURG MEDICAL CENTER	(78,836)	0.40591%	-	-	-	-	-	-	(21,812)	-	-	(2,773)
189	HAINES BOROUGH	(31,449)	0.16192%	-	-	-	-	708	708	(8,701)	-	-	(1,106)
190	KENAI PENINSULA BOROUGH SD	(187,706)	0.96646%	-	-	-	-	2,706	2,706	(51,934)	-	-	(6,603)
191	CITY OF NORTH POLE	(28,796)	0.14827%	-	-	-	-	3,236	3,236	(7,967)	-	-	(1,013)
192	CITY OF GALENA	(8,155)	0.04199%	-	-	-	-	148	148	(2,256)	-	-	(287)
193	CITY OF NENANA	(1,754)	0.00903%	-	-	-	-	16	16	(485)	-	-	(62)
195	YUPIIT SD	(13,236)	0.06815%	-	-	-	-	705	705	(3,662)	-	-	(466)
196	NENANA CITY SD	(21,375)	0.11006%	-	-	-	-	-	-	(5,914)	-	-	(752)
198	CITY OF SAXMAN	(953)	0.00491%	-	-	-	-	805	805	(264)	-	-	(34)
199	CITY OF HOONAH	(17,386)	0.08952%	-	-	-	-	8,571	8,571	(4,810)	-	-	(612)
200	CITY OF PELICAN	(1,213)	0.00624%	-	-	-	-	294	294	(335)	-	-	(43)
202	CITY OF WHITTIER	(12,755)	0.06567%	-	-	-	-	282	282	(3,529)	-	-	(449)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(25,552)	0.13156%	-	-	-	-	1,734	1,734	(7,070)	-	-	(899)
204	CRAIG CITY SD	(12,579)	0.06477%	-	-	-	-	285	285	(3,480)	-	-	(442)
205	DILLINGHAM CITY SD	(14,396)	0.07412%	-	-	-	-	2,028	2,028	(3,983)	-	-	(506)
206	CITY OF THORNE BAY	(6,108)	0.03145%	-	-	-	-	337	337	(1,690)	-	-	(215)
208	CITY OF AKUTAN	(9,497)	0.04890%	-	-	-	-	4,914	4,914	(2,627)	-	-	(334)
209	UNALASKA CITY SD	(8,956)	0.04611%	-	-	-	-	77	77	(2,478)	-	-	(315)
211	KASHUNAMIUT SD	(12,718)	0.06548%	-	-	-	-	1,142	1,142	(3,519)	-	-	(447)
215	CITY OF HOMER	(60,206)	0.30999%	-	-	-	-	1,120	1,120	(16,657)	-	-	(2,118)
218	SPECIAL EDUCATION SERVICE AGENCY	(3,124)	0.01608%	-	-	-	-	647	647	(864)	-	-	(110)
219	BARTLETT REGIONAL HOSPITAL	(411,106)	2.11670%	-	-	-	-	-	-	(113,743)	-	-	(14,461)
220	NORTHWEST ARCTIC BOROUGH	(27,405)	0.14110%	-	-	-	-	2,748	2,748	(7,582)	-	-	(964)
221	SAINT MARY'S SD	(6,291)	0.03239%	-	-	-	-	1,037	1,037	(1,741)	-	-	(221)
223	BRISTOL BAY RHA	(11,695)	0.06021%	-	-	-	-	1,747	1,747	(3,236)	-	-	(411)
224	COPPER RIVER BASIN RHA	(5,713)	0.02942%	-	-	-	-	858	858	(1,581)	-	-	(201)
225	SKAGWAY CITY SD	(2,716)	0.01398%	-	-	-	-	14	14	(751)	-	-	(96)
227	CITY OF KLAWOCK	(7,125)	0.03669%	-	-	-	-	1,288	1,288	(1,971)	-	-	(251)
228	PETERSBURG CITY SD	(12,672)	0.06525%	-	-	-	-	-	-	(3,506)	-	-	(446)
230	ALEUTIANS EAST BOROUGH	(6,418)	0.03305%	-	-	-	-	-	-	(1,776)	-	-	(226)
235	CITY OF HUSLIA	(2,246)	0.01157%	-	-	-	-	5	5	(621)	-	-	(79)
237	CITY OF KALTAG	(336)	0.00173%	-	-	-	-	99	99	(93)	-	-	(12)
240	HAINES BOROUGH SD	(7,260)	0.03738%	-	-	-	-	925	925	(2,009)	-	-	(255)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	(871)	0.00449%	-	-	-	-	976	976	(241)	-	-	(31)
244	ALEUTIANS EAST BOROUGH SD	(8,295)	0.04271%	-	-	-	-	1,329	1,329	(2,295)	-	-	(292)
246	DELTA/GREELY SD	(12,629)	0.06502%	-	-	-	-	707	707	(3,494)	-	-	(444)
247	LAKE AND PENINSULA BOROUGH	(4,052)	0.02086%	-	-	-	-	458	458	(1,121)	-	-	(143)
248	CITY AND BOROUGH OF YAKUTAT	(6,884)	0.03545%	-	-	-	-	1,820	1,820	(1,905)	-	-	(242)
249	CITY OF UNALAKLEET	(6,375)	0.03282%	-	-	-	-	-	-	(1,764)	-	-	(224)
251	KLAWOCK CITY SD	(4,535)	0.02335%	-	-	-	-	296	296	(1,255)	-	-	(160)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(26,901)	0.13851%	-	-	-	-	-	-	(7,443)	-	-	(946)
257	PELICAN CITY SD	-	0.00000%	-	-	-	-	154	154	-	-	-	-
258	DENALI BOROUGH	(6,329)	0.03259%	-	-	-	-	73	73	(1,751)	-	-	(223)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(95,977)	0.49417%	-	-	-	-	-	-	(26,554)	-	-	(3,376)
263	INTERIOR RHA	(11,285)	0.05811%	-	-	-	-	-	-	(3,122)	-	-	(397)
264	YAKUTAT SD	(2,171)	0.01118%	-	-	-	-	150	150	(601)	-	-	(76)
265	KAKE CITY SD	(4,642)	0.02390%	-	-	-	-	120	120	(1,284)	-	-	(163)
267	ALEUTIAN HOUSING AUTHORITY	(9,832)	0.05062%	-	-	-	-	432	432	(2,720)	-	-	(346)
270	BERING STRAITS RHA	(11,712)	0.06030%	-	-	-	-	1,805	1,805	(3,240)	-	-	(412)
271	CITY OF EGEGIK	(1,735)	0.00893%	-	-	-	-	-	-	(480)	-	-	(61)
275	ILISAGVIK COLLEGE	(78,685)	0.40513%	-	-	-	-	-	-	(21,770)	-	-	(2,768)
276	NORTH PACIFIC RIM HA	(6,685)	0.03442%	-	-	-	-	4	4	(1,850)	-	-	(235)
278	SAXMAN SEAPORT	(937)	0.00482%	-	-	-	-	294	294	(259)	-	-	(33)
279	TLINGIT-HAIDA RHA	(32,134)	0.16545%	-	-	-	-	1,867	1,867	(8,891)	-	-	(1,130)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(6,123)	0.03152%	-	-	-	-	452	452	(1,694)	-	-	(215)
282	CITY OF DELTA JUNCTION	(3,867)	0.01991%	-	-	-	-	1,198	1,198	(1,070)	-	-	(136)
283	CITY OF ANDERSON	(314)	0.00162%	-	-	-	-	118	118	(87)	-	-	(11)
284	INTER-ISLAND FERRY AUTHORITY	(10,669)	0.05493%	-	-	-	-	-	-	(2,952)	-	-	(375)
286	CITY OF SELDOVIA	(1,604)	0.00826%	-	-	-	-	287	287	(444)	-	-	(56)

State of Alaska Public Employees' Retirement System DCR - Occupational Death
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Sources		OPEB Expense Recognized		
		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
180	KENAI PENINSULA BOROUGH	-	(57,651)	16,496	1,143	17,638
181	CITY OF KETCHIKAN	(1,487)	(26,367)	7,119	67	7,186
182	CITY OF SEWARD	(429)	(14,105)	3,913	18	3,931
183	CITY OF FORT YUKON	(2,226)	(4,411)	625	(310)	316
184	BRISTOL BAY BOROUGH SD	(1,633)	(3,225)	455	(214)	242
185	CORDOVA CITY SD	(650)	(3,521)	821	(91)	731
186	CITY OF CRAIG	-	(6,033)	1,726	188	1,915
187	PETERSBURG MEDICAL CENTER	(5,818)	(30,403)	7,034	(773)	6,262
189	HAINES BOROUGH	(1,671)	(11,478)	2,806	(148)	2,658
190	KENAI PENINSULA BOROUGH SD	(4,713)	(63,249)	16,749	(330)	16,419
191	CITY OF NORTH POLE	-	(8,980)	2,569	432	3,001
192	CITY OF GALENA	(790)	(3,333)	728	(93)	635
193	CITY OF NENANA	(583)	(1,130)	156	(70)	87
195	YUPIIT SD	(2,494)	(6,621)	1,181	(264)	917
196	NENANA CITY SD	(2,333)	(8,999)	1,907	(302)	1,605
198	CITY OF SAXMAN	-	(297)	85	110	195
199	CITY OF HOONAH	-	(5,422)	1,551	1,118	2,669
200	CITY OF PELICAN	(252)	(630)	108	1	109
202	CITY OF WHITTIER	(788)	(4,766)	1,138	(76)	1,062
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	(7,969)	2,280	227	2,507
204	CRAIG CITY SD	(426)	(4,348)	1,122	(25)	1,098
205	DILLINGHAM CITY SD	(2,098)	(6,588)	1,285	27	1,311
206	CITY OF THORNE BAY	(340)	(2,245)	545	(6)	539
208	CITY OF AKUTAN	(4,610)	(7,571)	847	(43)	805
209	UNALASKA CITY SD	(687)	(3,480)	799	(87)	712
211	KASHUNAMIUT SD	(80)	(4,046)	1,135	151	1,286
215	CITY OF HOMER	-	(18,775)	5,372	155	5,527
218	SPECIAL EDUCATION SERVICE AGENCY	(39)	(1,013)	279	74	353
219	BARTLETT REGIONAL HOSPITAL	(39,105)	(167,309)	36,683	(5,222)	31,461
220	NORTHWEST ARCTIC BOROUGH	(3,491)	(12,037)	2,445	(44)	2,401
221	SAINT MARY'S SD	(90)	(2,052)	561	115	677
223	BRISTOL BAY RHA	-	(3,647)	1,044	218	1,262
224	COPPER RIVER BASIN RHA	-	(1,782)	510	109	619
225	SKAGWAY CITY SD	(700)	(1,547)	242	(84)	158
227	CITY OF KLAWOCK	-	(2,222)	636	165	801
228	PETERSBURG CITY SD	(908)	(4,860)	1,131	(117)	1,014
230	ALEUTIANS EAST BOROUGH	(626)	(2,628)	573	(86)	487
235	CITY OF HUSLIA	(784)	(1,484)	200	(96)	104
237	CITY OF KALTAG	(136)	(241)	30	(3)	27
240	HAINES BOROUGH SD	-	(2,264)	648	125	773
242	CITY OF ELIM	-	-	-	-	-
243	CITY OF ATKA	-	(272)	78	133	211
244	ALEUTIANS EAST BOROUGH SD	(269)	(2,855)	740	154	894
246	DELTA/GREELY SD	-	(3,938)	1,127	94	1,221
247	LAKE AND PENINSULA BOROUGH	-	(1,264)	362	63	425
248	CITY AND BOROUGH OF YAKUTAT	(809)	(2,956)	614	111	725
249	CITY OF UNALAKLEET	(624)	(2,612)	569	(84)	485
251	KLAWOCK CITY SD	-	(1,414)	405	39	443
254	CITY OF MEKORYUK	-	-	-	-	-
255	ALASKA GATEWAY SD	(3,537)	(11,926)	2,400	(463)	1,937
257	PELICAN CITY SD	-	-	-	20	20
258	DENALI BOROUGH	(392)	(2,366)	565	(38)	527
259	CITY OF ALLAKAKET	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(1,246)	(31,177)	8,564	(173)	8,391
263	INTERIOR RHA	(974)	(4,493)	1,007	(129)	878
264	YAKUTAT SD	(199)	(876)	194	(9)	184
265	KAKE CITY SD	(366)	(1,814)	414	(37)	377
267	ALEUTIAN HOUSING AUTHORITY	-	(3,066)	877	57	934
270	BERING STRAITS RHA	(1,003)	(4,656)	1,045	130	1,175
271	CITY OF EGEGIK	(1,046)	(1,587)	155	(131)	24
275	ILISAGVIK COLLEGE	(2,992)	(27,530)	7,021	(379)	6,642
276	NORTH PACIFIC RIM HA	(275)	(2,360)	596	(33)	563
278	SAXMAN SEAPORT	(325)	(617)	84	(9)	74
279	TLINGIT-HAIDA RHA	(1,848)	(11,869)	2,867	35	2,902
280	CITY OF TOKSOOK BAY	-	-	-	-	-
281	BARANOF ISLAND HA	(216)	(2,125)	546	25	572
282	CITY OF DELTA JUNCTION	-	(1,206)	345	159	504
283	CITY OF ANDERSON	-	(98)	28	15	43
284	INTER-ISLAND FERRY AUTHORITY	(236)	(3,563)	952	(33)	919
286	CITY OF SELDOVIA	(341)	(841)	143	(13)	131

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Deferred Inflows 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	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(6,622)	0.03410%	-	-	-	-	-	-	(1,832)	-	-	(233)
290	CITY OF UPPER KALSKAG	(191)	0.00098%	-	-	-	-	5	5	(53)	-	-	(7)
291	CITY OF SHAKTOOLIK	(551)	0.00284%	-	-	-	-	30	30	(152)	-	-	(19)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(7,672)	0.03950%	-	-	-	-	1,196	1,196	(2,123)	-	-	(270)
296	MUNICIPALITY OF SKAGWAY	(43,156)	0.22220%	-	-	-	-	-	-	(11,940)	-	-	(1,518)
297	CITY OF NULATO	(2,307)	0.01188%	-	-	-	-	340	340	(638)	-	-	(81)
298	CITY OF ANIAK	(2,988)	0.01538%	-	-	-	-	-	-	(827)	-	-	(105)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(39,318)	0.20244%	-	-	-	-	810	810	(10,878)	-	-	(1,383)
Total		(19,422,000)	100.00000%	0	0	0	0	519,198	519,198	(5,373,571)	0	0	(683,200)

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

*Based on Retiree Medical Contributions

State of Alaska Public Employees' Retirement System DCR - Occupational Death
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2018

Employer Number	Employer Name	Sources		OPEB Expense Recognized		
		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
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(696)	(2,761)	591	(91)	500
290	CITY OF UPPER KALSKAG	(20)	(80)	17	(2)	15
291	CITY OF SHAKTOOLIK	-	(172)	49	4	53
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	-	(2,393)	685	153	837
296	MUNICIPALITY OF SKAGWAY	(2,551)	(16,009)	3,851	(355)	3,495
297	CITY OF NULATO	(162)	(882)	206	19	225
298	CITY OF ANIAK	(844)	(1,776)	267	(114)	152
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(7,825)	(20,087)	3,508	(1,002)	2,506
Total		(519,199)	(6,575,970)	1,733,020	(0)	1,733,020

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

*Based on Retiree Medical Contributions

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2018

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
101	STATE OF ALASKA	(390,926)	(390,926)	(390,926)	(282,585)	(280,336)	(877,948)
102	SOUTHWEST REGION SD	(1,622)	(1,622)	(1,622)	(1,317)	(1,311)	(3,872)
103	ANNETTE ISLAND SD	(1,341)	(1,341)	(1,341)	(1,101)	(1,096)	(3,127)
104	BERING STRAIT SD	(3,042)	(3,042)	(3,042)	(2,240)	(2,223)	(6,440)
105	CHATHAM SD	(421)	(421)	(421)	(343)	(341)	(984)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(5,192)	(5,192)	(5,192)	(4,069)	(4,046)	(11,981)
108	JUNEAU BOROUGH SD	(7,094)	(7,094)	(7,094)	(5,622)	(5,592)	(16,305)
109	MATANUSKA-SUSITNA BOROUGH	(11,467)	(11,467)	(11,467)	(8,886)	(8,833)	(26,201)
110	MATANUSKA-SUSITNA BOROUGH SD	(16,955)	(16,955)	(16,955)	(13,223)	(13,146)	(37,864)
111	ANCHORAGE SD	(47,508)	(47,508)	(47,508)	(36,971)	(36,752)	(106,569)
112	COPPER RIVER SD	(770)	(770)	(770)	(624)	(620)	(1,840)
113	UNIVERSITY OF ALASKA	(47,352)	(47,352)	(47,352)	(40,379)	(40,235)	(112,987)
115	CITY OF KENAI	(2,653)	(2,653)	(2,653)	(1,804)	(1,786)	(5,636)
116	FAIRBANKS NORTH STAR BOROUGH	(13,797)	(13,797)	(13,797)	(11,068)	(11,011)	(32,340)
117	FAIRBANKS NORTH STAR BOROUGH SD	(18,094)	(18,094)	(18,094)	(14,259)	(14,180)	(41,831)
118	DENALI BOROUGH SD	(1,105)	(1,105)	(1,105)	(878)	(873)	(2,628)
120	CITY AND BOROUGH OF SITKA	(4,488)	(4,488)	(4,488)	(3,276)	(3,251)	(10,087)
121	CHUGACH SD	(193)	(193)	(193)	(123)	(122)	(425)
122	KETCHIKAN GATEWAY BOROUGH	(1,670)	(1,670)	(1,670)	(1,163)	(1,153)	(3,774)
123	CITY OF SOLDOTNA	(1,606)	(1,606)	(1,606)	(1,115)	(1,104)	(3,581)
124	IDITAROD AREA SD	(660)	(660)	(660)	(548)	(546)	(1,360)
125	KUSPUK SD	(1,084)	(1,084)	(1,084)	(905)	(902)	(2,450)
126	CITY AND BOROUGH OF JUNEAU	(14,305)	(14,305)	(14,305)	(10,674)	(10,598)	(31,288)
128	CITY OF KODIAK	(3,480)	(3,480)	(3,480)	(2,576)	(2,558)	(7,788)
129	CITY OF FAIRBANKS	(2,069)	(2,069)	(2,069)	(1,394)	(1,380)	(4,646)
131	CITY OF WASILLA	(4,083)	(4,083)	(4,083)	(3,188)	(3,169)	(9,576)
133	SITKA BOROUGH SD	(1,333)	(1,333)	(1,333)	(974)	(966)	(3,019)
134	CITY OF PALMER	(2,060)	(2,060)	(2,060)	(1,556)	(1,545)	(4,299)
135	CITY AND BOROUGH OF WRANGELL	(839)	(839)	(839)	(603)	(598)	(1,953)
136	CITY OF BETHEL	(2,875)	(2,875)	(2,875)	(2,105)	(2,089)	(6,445)
137	VALDEZ CITY SD	(1,096)	(1,096)	(1,096)	(840)	(835)	(2,307)
138	HOONAH CITY SD	118	118	118	156	157	318
139	CITY OF NOME	(1,876)	(1,876)	(1,876)	(1,401)	(1,391)	(4,354)
140	CITY OF KOTZEBUE	(1,896)	(1,896)	(1,896)	(1,271)	(1,258)	(3,899)
141	GALENA CITY SD	(2,279)	(2,279)	(2,279)	(1,761)	(1,751)	(5,223)
143	CITY OF PETERSBURG	(2,321)	(2,321)	(2,321)	(1,767)	(1,756)	(5,475)
144	BRISTOL BAY BOROUGH	(1,262)	(1,262)	(1,262)	(978)	(972)	(2,847)
145	NORTH SLOPE BOROUGH	(38,636)	(38,636)	(38,636)	(29,473)	(29,283)	(88,092)
146	WRANGELL PUBLIC SD	(461)	(461)	(461)	(368)	(366)	(1,046)
148	CITY OF CORDOVA	(1,449)	(1,449)	(1,449)	(1,025)	(1,016)	(3,000)
149	NOME CITY SD	(316)	(316)	(316)	(147)	(144)	(610)
151	CITY OF KING COVE	(500)	(500)	(500)	(389)	(387)	(1,180)
152	ALASKA HOUSING FINANCE CORPORATION	(7,705)	(7,705)	(7,705)	(6,130)	(6,097)	(17,625)
153	LOWER YUKON SD	(3,814)	(3,814)	(3,814)	(3,081)	(3,066)	(8,823)
154	NORTHWEST ARCTIC BOROUGH SD	(3,630)	(3,630)	(3,630)	(2,672)	(2,652)	(7,762)
155	SOUTHEAST ISLAND SD	(673)	(673)	(673)	(540)	(537)	(1,615)
156	PRIBILOF SD	(32)	(32)	(32)	(15)	(15)	(23)
157	LOWER KUSKOKWIM SD	(9,170)	(9,170)	(9,170)	(7,314)	(7,276)	(21,654)
158	KODIAK ISLAND BOROUGH SD	(3,239)	(3,239)	(3,239)	(2,348)	(2,329)	(6,686)
159	YUKON FLATS SD	(660)	(660)	(660)	(524)	(521)	(1,613)
160	YUKON / KOYUKUK SD	(1,540)	(1,540)	(1,540)	(1,226)	(1,219)	(3,514)
161	NORTH SLOPE BOROUGH SD	(8,073)	(8,073)	(8,073)	(6,467)	(6,434)	(18,618)
162	ALEUTIAN REGION SD	84	84	84	84	84	176
163	CORDOVA COMMUNITY MEDICAL CENTER	364	364	364	573	577	3,477

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2018

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
164	LAKE AND PENINSULA BOROUGH SD	(776)	(776)	(776)	(556)	(551)	(1,547)
165	SITKA COMMUNITY HOSPITAL	(6,797)	(6,797)	(6,797)	(5,169)	(5,136)	(15,015)
166	TANANA SD	(144)	(144)	(144)	(117)	(117)	(396)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(757)	(757)	(757)	(575)	(571)	(1,683)
168	HYDABURG CITY SD	(232)	(232)	(232)	(192)	(191)	(516)
169	CITY OF TANANA	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(618)	(618)	(618)	(500)	(498)	(1,508)
171	CITY OF BARROW	(1,234)	(1,234)	(1,234)	(1,031)	(1,027)	(3,106)
172	CITY OF SAINT PAUL	(196)	(196)	(196)	(54)	(51)	(557)
173	MUNICIPALITY OF ANCHORAGE	(78,659)	(78,659)	(78,659)	(59,918)	(59,529)	(178,687)
174	KODIAK ISLAND BOROUGH	(2,064)	(2,064)	(2,064)	(1,699)	(1,691)	(4,907)
175	NOME JOINT UTILITY SYSTEM	(287)	(287)	(287)	(256)	(255)	(642)
176	CITY OF SAND POINT	(481)	(481)	(481)	(323)	(319)	(1,082)
177	KETCHIKAN GATEWAY BOROUGH SD	(4,527)	(4,527)	(4,527)	(3,599)	(3,580)	(10,458)
178	CITY OF DILLINGHAM	(1,347)	(1,347)	(1,347)	(926)	(917)	(2,845)
179	CITY OF UNALASKA	(5,758)	(5,758)	(5,758)	(4,293)	(4,263)	(12,859)
180	KENAI PENINSULA BOROUGH	(7,386)	(7,386)	(7,386)	(5,276)	(5,232)	(16,222)
181	CITY OF KETCHIKAN	(3,614)	(3,614)	(3,614)	(2,704)	(2,685)	(8,361)
182	CITY OF SEWARD	(2,005)	(2,005)	(2,005)	(1,505)	(1,495)	(4,456)
183	CITY OF FORT YUKON	(633)	(633)	(633)	(553)	(551)	(1,409)
184	BRISTOL BAY BOROUGH SD	(449)	(449)	(449)	(391)	(390)	(1,097)
185	CORDOVA CITY SD	(516)	(516)	(516)	(411)	(408)	(1,155)
186	CITY OF CRAIG	(704)	(704)	(704)	(483)	(479)	(1,576)
187	PETERSBURG MEDICAL CENTER	(4,410)	(4,410)	(4,410)	(3,510)	(3,491)	(10,172)
189	HAINES BOROUGH	(1,599)	(1,599)	(1,599)	(1,240)	(1,232)	(3,502)
190	KENAI PENINSULA BOROUGH SD	(8,989)	(8,989)	(8,989)	(6,847)	(6,803)	(19,926)
191	CITY OF NORTH POLE	(897)	(897)	(897)	(568)	(561)	(1,925)
192	CITY OF GALENA	(469)	(469)	(469)	(376)	(374)	(1,027)
193	CITY OF NENANA	(151)	(151)	(151)	(131)	(130)	(401)
195	YUPIIT SD	(875)	(875)	(875)	(724)	(721)	(1,847)
196	NENANA CITY SD	(1,288)	(1,288)	(1,288)	(1,044)	(1,039)	(3,052)
198	CITY OF SAXMAN	66	66	66	77	77	155
199	CITY OF HOONAH	316	316	316	514	518	1,169
200	CITY OF PELICAN	(55)	(55)	(55)	(41)	(41)	(88)
202	CITY OF WHITTIER	(665)	(665)	(665)	(519)	(516)	(1,455)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(951)	(951)	(951)	(660)	(654)	(2,066)
204	CRAIG CITY SD	(605)	(605)	(605)	(461)	(459)	(1,328)
205	DILLINGHAM CITY SD	(638)	(638)	(638)	(473)	(470)	(1,704)
206	CITY OF THORNE BAY	(288)	(288)	(288)	(218)	(217)	(608)
208	CITY OF AKUTAN	(481)	(481)	(481)	(372)	(370)	(473)
209	UNALASKA CITY SD	(500)	(500)	(500)	(398)	(396)	(1,107)
211	KASHUNAMIUT SD	(436)	(436)	(436)	(291)	(288)	(1,019)
215	CITY OF HOMER	(2,623)	(2,623)	(2,623)	(1,936)	(1,922)	(5,929)
218	SPECIAL EDUCATION SERVICE AGENCY	(70)	(70)	(70)	(34)	(33)	(89)
219	BARTLETT REGIONAL HOSPITAL	(24,187)	(24,187)	(24,187)	(19,496)	(19,399)	(55,852)
220	NORTHWEST ARCTIC BOROUGH	(1,308)	(1,308)	(1,308)	(996)	(989)	(3,380)
221	SAINT MARY'S SD	(175)	(175)	(175)	(103)	(102)	(286)
223	BRISTOL BAY RHA	(321)	(321)	(321)	(188)	(185)	(563)
224	COPPER RIVER BASIN RHA	(154)	(154)	(154)	(89)	(88)	(284)
225	SKAGWAY CITY SD	(210)	(210)	(210)	(179)	(178)	(547)
227	CITY OF KLAWOCK	(164)	(164)	(164)	(82)	(81)	(280)
228	PETERSBURG CITY SD	(701)	(701)	(701)	(557)	(554)	(1,646)
230	ALEUTIANS EAST BOROUGH	(382)	(382)	(382)	(309)	(307)	(865)
235	CITY OF HUSLIA	(200)	(200)	(200)	(174)	(174)	(533)
237	CITY OF KALTAG	(18)	(18)	(18)	(15)	(14)	(58)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2018

Employer Number	Employer Name	FY2019	FY2020	FY2021	FY2022	FY2023	Thereafter
240	HAINES BOROUGH SD	(210)	(210)	(210)	(127)	(126)	(456)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	93	93	93	103	103	219
244	ALEUTIANS EAST BOROUGH SD	(229)	(229)	(229)	(134)	(132)	(574)
246	DELTA/GREELY SD	(488)	(488)	(488)	(344)	(341)	(1,080)
247	LAKE AND PENINSULA BOROUGH	(123)	(123)	(123)	(77)	(76)	(282)
248	CITY AND BOROUGH OF YAKUTAT	(207)	(207)	(207)	(128)	(127)	(260)
249	CITY OF UNALAKLEET	(378)	(378)	(378)	(305)	(303)	(871)
251	KLAWOCK CITY SD	(170)	(170)	(170)	(119)	(118)	(371)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(1,704)	(1,704)	(1,704)	(1,397)	(1,391)	(4,026)
257	PELICAN CITY SD	20	20	20	20	20	56
258	DENALI BOROUGH	(330)	(330)	(330)	(258)	(256)	(788)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(4,600)	(4,600)	(4,600)	(3,505)	(3,483)	(10,388)
263	INTERIOR RHA	(649)	(649)	(649)	(521)	(518)	(1,507)
264	YAKUTAT SD	(110)	(110)	(110)	(85)	(84)	(228)
265	KAKE CITY SD	(251)	(251)	(251)	(198)	(197)	(546)
267	ALEUTIAN HOUSING AUTHORITY	(397)	(397)	(397)	(285)	(282)	(877)
270	BERING STRAITS RHA	(410)	(410)	(410)	(276)	(273)	(1,071)
271	CITY OF EGEGIK	(211)	(211)	(211)	(191)	(191)	(571)
275	ILISAGVIK COLLEGE	(4,009)	(4,009)	(4,009)	(3,112)	(3,093)	(9,298)
276	NORTH PACIFIC RIM HA	(342)	(342)	(342)	(266)	(264)	(801)
278	SAXMAN SEAPORT	(53)	(53)	(53)	(42)	(42)	(81)
279	TLINGIT-HAIDA RHA	(1,448)	(1,448)	(1,448)	(1,081)	(1,073)	(3,505)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(257)	(257)	(257)	(187)	(186)	(529)
282	CITY OF DELTA JUNCTION	(19)	(19)	(19)	25	26	(1)
283	CITY OF ANDERSON	1	1	1	4	4	10
284	INTER-ISLAND FERRY AUTHORITY	(525)	(525)	(525)	(404)	(401)	(1,182)
286	CITY OF SELDOVIA	(87)	(87)	(87)	(68)	(68)	(158)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(397)	(397)	(397)	(321)	(319)	(931)
290	CITY OF UPPER KALSKAG	(11)	(11)	(11)	(9)	(9)	(24)
291	CITY OF SHAKTOOLIK	(21)	(21)	(21)	(15)	(15)	(47)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(201)	(201)	(201)	(114)	(112)	(367)
296	MUNICIPALITY OF SKAGWAY	(2,346)	(2,346)	(2,346)	(1,854)	(1,844)	(5,273)
297	CITY OF NULATO	(87)	(87)	(87)	(61)	(60)	(158)
298	CITY OF ANIAK	(252)	(252)	(252)	(218)	(217)	(583)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(2,816)	(2,816)	(2,816)	(2,367)	(2,358)	(6,104)
Total		(895,980)	(895,980)	(895,980)	(674,380)	(669,780)	(2,024,670)

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

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

Employer Number	Employer Name	FY2018	FY2017	FY2016
101	STATE OF ALASKA	1,102,948	1,108,815	1,654,395
102	SOUTHWEST REGION SD	2,494	2,178	2,516
103	ANNETTE ISLAND SD	1,965	1,787	1,895
104	BERING STRAIT SD	6,555	7,188	8,500
105	CHATHAM SD	643	587	646
106	ALASKA MUNICIPAL LEAGUE	-	-	-
107	CITY OF VALDEZ	11,809	11,166	15,570
108	JUNEAU BOROUGH SD	12,027	11,545	13,271
109	MATANUSKA-SUSITNA BOROUGH	23,305	22,861	29,406
110	MATANUSKA-SUSITNA BOROUGH SD	30,494	30,915	35,261
111	ANCHORAGE SD	86,100	86,741	100,104
112	COPPER RIVER SD	1,193	1,040	1,214
113	UNIVERSITY OF ALASKA	58,084	46,774	43,132
115	CITY OF KENAI	12,230	12,472	21,284
116	FAIRBANKS NORTH STAR BOROUGH	22,301	20,474	23,616
117	FAIRBANKS NORTH STAR BOROUGH SD	31,321	29,882	35,148
118	DENALI BOROUGH SD	1,856	1,668	2,026
120	CITY AND BOROUGH OF SITKA	13,377	13,557	22,547
121	CHUGACH SD	567	601	839
122	KETCHIKAN GATEWAY BOROUGH	4,911	4,905	7,324
123	CITY OF SOLDOTNA	5,210	5,332	8,817
124	IDITAROD AREA SD	914	1,040	839
125	KUSPUK SD	1,463	1,404	1,285
126	CITY AND BOROUGH OF JUNEAU	39,226	41,478	58,740
128	CITY OF KODIAK	12,246	12,082	19,246
129	CITY OF FAIRBANKS	12,477	11,260	21,014
131	CITY OF WASILLA	9,932	9,145	13,398
133	SITKA BOROUGH SD	2,937	2,974	3,839
134	CITY OF PALMER	5,657	5,912	7,719
135	CITY AND BOROUGH OF WRANGELL	2,472	2,131	3,461
136	CITY OF BETHEL	8,353	8,810	13,638
137	VALDEZ CITY SD	2,090	2,305	3,573
138	HOONAH CITY SD	315	449	803
139	CITY OF NOME	5,344	5,144	8,346
140	CITY OF KOTZEBUE	8,553	9,641	16,268
141	GALENA CITY SD	4,227	4,128	4,985
143	CITY OF PETERSBURG	5,480	5,033	8,046
144	BRISTOL BAY BOROUGH	2,862	2,810	3,791
145	NORTH SLOPE BOROUGH	86,723	86,892	118,690
146	WRANGELL PUBLIC SD	756	739	813
148	CITY OF CORDOVA	4,108	4,817	7,082
149	NOME CITY SD	1,381	1,594	2,276
151	CITY OF KING COVE	1,233	1,053	1,413
152	ALASKA HOUSING FINANCE CORPORATION	12,874	12,440	14,040
153	LOWER YUKON SD	5,983	5,605	6,177
154	NORTHWEST ARCTIC BOROUGH SD	7,834	8,495	10,161
155	SOUTHEAST ISLAND SD	1,083	946	1,140
156	PRIBILOF SD	137	205	227
157	LOWER KUSKOKWIM SD	15,130	13,791	16,371
158	KODIAK ISLAND BOROUGH SD	7,280	8,191	9,659
159	YUKON FLATS SD	1,111	945	1,213
160	YUKON / KOYUKUK SD	2,568	2,491	2,798
161	NORTH SLOPE BOROUGH SD	13,127	12,442	13,998
162	ALEUTIAN REGION SD	-	-	125
163	CORDOVA COMMUNITY MEDICAL CENTER	1,687	5,196	4,103

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

Employer Number	Employer Name	FY2018	FY2017	FY2016
164	LAKE AND PENINSULA BOROUGH SD	1,800	2,094	2,428
165	SITKA COMMUNITY HOSPITAL	13,299	13,785	16,276
166	TANANA SD	217	123	211
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,495	1,538	1,838
168	HYDABURG CITY SD	328	327	306
169	CITY OF TANANA	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	962	801	981
171	CITY OF BARROW	1,664	1,199	1,441
172	CITY OF SAINT PAUL	1,816	1,404	3,204
173	MUNICIPALITY OF ANCHORAGE	242,773	230,906	348,121
174	KODIAK ISLAND BOROUGH	3,283	2,870	3,134
175	NOME JOINT UTILITY SYSTEM	253	230	75
176	CITY OF SAND POINT	1,816	1,724	3,791
177	KETCHIKAN GATEWAY BOROUGH SD	7,584	7,203	8,283
178	CITY OF DILLINGHAM	4,475	4,916	8,007
179	CITY OF UNALASKA	15,684	15,979	23,437
180	KENAI PENINSULA BOROUGH	25,599	26,254	40,804
181	CITY OF KETCHIKAN	10,035	9,310	15,014
182	CITY OF SEWARD	5,427	5,348	8,045
183	CITY OF FORT YUKON	867	569	321
184	BRISTOL BAY BOROUGH SD	476	334	269
185	CORDOVA CITY SD	858	860	935
186	CITY OF CRAIG	2,406	2,512	4,235
187	PETERSBURG MEDICAL CENTER	7,350	6,992	7,996
189	HAINES BOROUGH	3,991	4,100	4,809
190	KENAI PENINSULA BOROUGH SD	17,501	18,004	21,357
191	CITY OF NORTH POLE	5,551	5,599	11,108
192	CITY OF GALENA	760	838	999
193	CITY OF NENANA	374	132	305
195	YUPIIT SD	1,234	1,352	1,152
196	NENANA CITY SD	1,986	1,772	2,026
198	CITY OF SAXMAN	89	119	276
199	CITY OF HOONAH	7,119	7,416	9,377
200	CITY OF PELICAN	113	159	144
202	CITY OF WHITTIER	1,606	1,552	1,844
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,383	2,550	3,315
204	CRAIG CITY SD	1,173	1,226	1,427
205	DILLINGHAM CITY SD	1,342	1,028	1,361
206	CITY OF THORNE BAY	569	626	703
208	CITY OF AKUTAN	885	1,807	1,054
209	UNALASKA CITY SD	835	853	912
211	KASHUNAMIUT SD	1,185	1,183	1,702
215	CITY OF HOMER	7,583	7,025	10,577
218	SPECIAL EDUCATION SERVICE AGENCY	291	393	479
219	BARTLETT REGIONAL HOSPITAL	38,331	36,033	39,918
220	NORTHWEST ARCTIC BOROUGH	2,555	2,234	3,446
221	SAINT MARY'S SD	587	751	910
223	BRISTOL BAY RHA	1,090	1,346	1,696
224	COPPER RIVER BASIN RHA	533	640	831
225	SKAGWAY CITY SD	253	147	185
227	CITY OF KLAUOCK	919	1,145	2,078
228	PETERSBURG CITY SD	1,176	1,091	1,296
230	ALEUTIANS EAST BOROUGH	598	584	617
235	CITY OF HUSLIA	201	91	114
237	CITY OF KALTAG	31	11	34

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

Employer Number	Employer Name	FY2018	FY2017	FY2016
240	HAINES BOROUGH SD	677	731	1,032
242	CITY OF ELIM	-	-	-
243	CITY OF ATKA	81	119	301
244	ALEUTIANS EAST BOROUGH SD	773	738	1,191
246	DELTA/GREELY SD	1,177	1,235	1,611
247	LAKE AND PENINSULA BOROUGH	378	390	566
248	CITY AND BOROUGH OF YAKUTAT	926	1,579	818
249	CITY OF UNALAKLEET	862	1,010	1,872
251	KLAWOCK CITY SD	423	452	586
254	CITY OF MEKORYUK	-	-	-
255	ALASKA GATEWAY SD	2,508	2,215	2,422
257	PELICAN CITY SD	-	19	30
258	DENALI BOROUGH	590	526	677
259	CITY OF ALLAKAKET	-	-	-
260	CITY OF KACHEMAK	-	-	-
262	COOK INLET HOUSING AUTHORITY	8,949	8,990	10,898
263	INTERIOR RHA	1,052	985	1,117
264	YAKUTAT SD	203	227	240
265	KAKE CITY SD	433	455	484
267	ALEUTIAN HOUSING AUTHORITY	917	959	1,229
270	BERING STRAITS RHA	1,092	945	1,547
271	CITY OF EGEGIK	162	19	-
275	ILISAGVIK COLLEGE	7,336	7,018	8,564
276	NORTH PACIFIC RIM HA	623	585	726
278	SAXMAN SEAPORT	87	133	97
279	TLINGIT-HAIDA RHA	2,996	2,733	3,772
280	CITY OF TOKSOOK BAY	-	-	-
281	BARANOF ISLAND HA	571	645	753
282	CITY OF DELTA JUNCTION	361	448	690
283	CITY OF ANDERSON	29	43	60
284	INTER-ISLAND FERRY AUTHORITY	995	1,002	1,191
286	CITY OF SELDOVIA	150	193	170
288	NORTHWEST INUPIAT HOUSING AUTHORITY	617	561	632
290	CITY OF UPPER KALSKAG	18	19	19
291	CITY OF SHAKTOOLIK	51	55	70
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	715	862	1,125
296	MUNICIPALITY OF SKAGWAY	4,139	4,481	4,564
297	CITY OF NULATO	215	269	(310)
298	CITY OF ANIAK	279	242	176
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,666	3,818	3,089
Total		2,214,314	2,195,862	3,103,993

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

		FY2015	FY2014	FY2013	FY2012
Total	Total Plan Contributions	2,790,000	2,372,000	1,541,000	1,582,000

		FY2011	FY2010	FY2009
Total	Total Plan Contributions	1,852,000	1,495,000	1,787,000