

# 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, 2019

November 2019

**BUCK**



November 20, 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

**GASB 75 Report as of June 30, 2019 for June 30, 2020 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, 2020 reporting based on a measurement date of June 30, 2019. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2019 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated October 1, 2019 for any supplemental information or documentation.

This report covers the occupational death & disability portion of PERS DCR. A separate GASB 75 report will be issued for 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, 2019 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, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. 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.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2018 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2019 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.

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, 2018 actuarial valuation of PERS DCR. Although we did not audit the data, we reviewed the data for reasonableness and consistency with June 30, 2017 information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2019 asset statements that were provided to us by staff of the State of Alaska on September 24, 2019.

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.

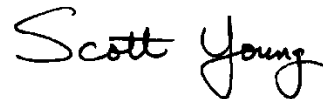
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries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



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



Scott Young, FSA, EA, MAAA  
Director  
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## Section 1 – GASB 75 Information

### OPEB Expense

Measurement Date	June 30, 2019	June 30, 2018
Reporting Date	June 30, 2020	June 30, 2019
Service cost	\$ 3,870,000	\$ 3,565,000
Interest cost	1,205,000	1,275,000
Expected return on assets	(2,407,000)	(2,211,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(396,585)	(618,132)
Current period effect of changes in assumptions	(64,390)	0
Current period difference between projected and actual investment earnings	74,200	(4,600)
Member contributions	0	0
Administrative expenses	1,000	0
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	(895,980)	(273,248)
Other Additions Less Other Deductions	<u>0</u>	<u>0</u>
Total	\$ 1,386,244	\$ 1,733,020

The employers' allocation of the OPEB expense for June 30, 2020 reporting is shown in Schedule C in the Appendix.

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

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

- 8.2 years as of June 30, 2018 ((for the June 30, 2019 measurement date)
- 9.1 years as of June 30, 2017 (for the June 30, 2018 measurement date)

### Actuarial Assumptions

The total OPEB liability as of the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 using the actuarial assumptions outlined in Section 2, and rolled forward to June 30, 2019.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board in January 2019 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, 2018 and June 30, 2019 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, 2019 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, 2019 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2019
June 30, 2017	Asset Gain	5 years	\$ (443,200)
June 30, 2017	Liability Gain	9.1 years	\$ (315,055)
June 30, 2018	Asset Gain	5 years	\$ (13,800)
June 30, 2018	Liability Gain	9.1 years	\$ (4,388,736)
June 30, 2019	Assumption Change	8.2 years	\$ (463,610)
June 30, 2019	Asset Loss	5 years	\$ 296,800
June 30, 2019	Liability Gain	8.2 years	\$ (2,855,415)

### Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2019 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, 2018 measurement date were allocated to employers using the FY2018 PERS DCR retiree medical allocation methodology.

Amounts for the June 30, 2019 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2019.

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

The table below shows the development of the net OPEB liability as of June 30, 2019 using the discount rate of 7.38%, as well as a discount rate that is one percentage point lower (6.38%) or one percentage point higher (8.38%) than the current rate (\$ in thousands):

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 4,244	\$ 3,870	\$ 3,556
Interest	1,163	1,205	1,239
Benefit payments	(398)	(398)	(398)
Net change to inflows/outflows	<u>(4,049)</u>	<u>(3,780)</u>	<u>(3,534)</u>
Net change in total OPEB liability	\$ 960	\$ 897	\$ 863
Total OPEB liability-beginning	\$ 12,567	\$ 11,383	\$ 10,409
Total OPEB liability-ending (a)	\$ 13,527	\$ 12,280	\$ 11,272
Plan fiduciary net position-ending (b)	\$ 36,525	\$ 36,525	\$ 36,525
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (22,998)	\$ (24,245)	\$ (25,253)

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

## Description of Actuarial Methods and Valuation Procedures

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

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

### Actuarial Method

#### Entry Age Normal Cost

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Any funding surplus or unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll. However, in keeping with GASB requirements in effect when the plan was adopted, the net amortization period will not exceed 30 years. Under the new accounting standards (GASB 74 and 75), the GASB requirements will not directly control amortization periods used for funding of the plan.

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

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

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

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

### Valuation of Assets

Effective June 30, 2006, the asset valuation method recognizes 20% of the investment gain or loss in each of the current and preceding four years. This method was phased in over five years. Fair Value of Assets was \$0 as of June 30, 2006. All assets are valued at fair value. Assets are accounted for on

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<sup>1</sup> Used to determine June 30, 2018 funding assets and liabilities, and contribution rates.



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.

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

The actuarial cost method for the retiree healthcare plan was changed from the Entry Age Level Dollar method to the Entry Age Level Percent of Pay method. There were no other changes in the asset or valuation methods since the prior valuation.

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

The methodology used for the valuation of the retiree medical benefits is described in Section 6.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2018.

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, 2018 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 FY19 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 FY19 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 transitioned to an Employer Group Waiver Program (EGWP) for DCR participants effective January 1, 2019. In the prior valuation, the impact of transitioning to the EGWP was valued by increasing the RDS subsidy offset in 2019 by 60% to reflect estimated Medicare reimbursements under the EGWP arrangement. For this year's valuation, the estimated 2019 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates).

## Healthcare Reform

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

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

The 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. Based upon guidance available at the valuation date, Buck estimated the tax based upon a blend of pre and post-Medicare projected costs and enrollment projections.

- A blended test compares a weighted average per capita cost (based upon proportions of pre/post Medicare eligible enrollments) to the tax cost thresholds in each projection year. Projected enrollment was based upon the current enrollment data provided by Aetna, and valuation headcount projections for future years.
- We included administrative fees and applied Retiree Drug Subsidy / EGWP reimbursements to the Medicare rates.

We assumed claim costs would increase according to valuation trend assumptions from the June 30, 2018 valuation, and that the tax cost thresholds would increase at 2.25% (the CPI assumption of 2.50% less .25% to estimate the impact of using the chained CPI as required by the Tax Cut and Jobs Act passed in December 2017). The first year increased at 3.25% to reflect the additional 1.0% over inflation assumption.

We determined the impact to be approximately \$1.6M of the projected June 30, 2018 healthcare actuarial accrued liability for the DCR plan.

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. We will continue to monitor legislative activity.

## **Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 2018 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

### **Investment Return**

7.38% per year, net of investment expenses.

### **Salary Scale**

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

Inflation – 2.50% per year.

Productivity – 0.25% per year.

### **Payroll Growth**

2.75% per year. (Inflation + Productivity)

### **Total Inflation**

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

### **Mortality (Pre-termination)<sup>1</sup>**

Mortality rates based upon the 2013-2017 actual experience.

100% (male and female) of RP-2014 employee table with MP-2017 generational improvement.

### **Mortality (Post-termination)**

Mortality rates based upon the 2013-2017 actual experience.

91% of male and 96% of female rates of RP-2014 healthy annuitant table with MP-2017 generational improvement.

### **Turnover**

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

### **Disability**

Incidence rates based upon the 2013-2017 actual experience. (See Table 3).

Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.

Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, 40% 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 2013-2017 actual experience. (See Table 4).

**Spouse Age Difference**

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

**Percent Married for Occupational Death & Disability**

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.

**Dependent Spouse Medical Coverage Election**

Applies to members who do not have dual medical coverage. For Others, 65% of male members and 60% female members are assumed to be married and cover a dependent spouse. For Peace Officer/Firefighters, 75% of male members and 50% of female members are assumed to be married and cover a dependent spouse.

**Part time Status**

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

**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 FY19 medical benefits are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 13,535	\$ 3,360
Medicare Parts A & B	\$ 1,468	\$ 3,764
Medicare Part D – RDS	N/A	\$ 527
Medicare Part D – EGWP	N/A	\$ 1,039

Members are assumed to attain Medicare eligibility at age 65. The EGWP cost shown above is for calendar year 2019. All other costs are for the 2019 fiscal year (July 1, 2018 – June 30, 2019).

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

### **Third Party Administrator Fees**

\$300 per person per year; assumed trend rate of 4.5% 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.

### **Administrative Expenses**

Beginning with the June 30, 2018 valuation, the Normal Cost is increased for administrative expenses expected to be paid from plan assets during the year. The amounts included in the June 30, 2018 Normal Cost, which are based on the average of actual administrative expenses during the last two fiscal years, are \$9,300 for occupational death & disability and \$7,600 for retiree medical.

## 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, 7.5% is applied to the FY19 pre-Medicare medical claims cost to get the FY20 medical claims cost.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EWGP	RDS
FY19	7.5%	5.5%	8.5%	4.7%
FY20	7.0%	5.4%	8.0%	4.7%
FY21	6.5%	5.4%	7.5%	4.6%
FY22	6.3%	5.4%	7.1%	4.6%
FY23	6.1%	5.4%	6.8%	4.6%
FY24	5.9%	5.4%	6.4%	4.6%
FY25	5.8%	5.4%	6.1%	4.6%
FY26	5.6%	5.4%	5.7%	4.6%
FY27-FY40	5.4%	5.4%	5.4%	4.5%
FY41	5.3%	5.3%	5.3%	4.5%
FY42	5.2%	5.2%	5.2%	4.5%
FY43	5.1%	5.1%	5.1%	4.5%
FY44	5.1%	5.1%	5.1%	4.5%
FY45	5.0%	5.0%	5.0%	4.5%
FY46	4.9%	4.9%	4.9%	4.5%
FY47	4.8%	4.8%	4.8%	4.5%
FY48	4.7%	4.7%	4.7%	4.5%
FY49	4.6%	4.6%	4.6%	4.5%
FY50+	4.5%	4.5%	4.5%	4.5%

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.

The table below shows the amount each trend rate shown on the previous page was increased by to account for the Cadillac Tax:

<b>Fiscal Year</b>	<b>Pre-65</b>	<b>Post-65</b>	<b>Fiscal Year</b>	<b>Pre-65</b>	<b>Post-65</b>
FY19-FY44	0.00%	0.00%	FY77	0.20%	0.50%
FY45	0.00%	0.12%	FY78	0.20%	0.49%
FY46	0.00%	0.29%	FY79	0.19%	0.48%
FY47	0.00%	0.27%	FY80	0.19%	0.46%
FY48	0.00%	0.25%	FY81	0.18%	0.45%
FY49	0.00%	0.25%	FY82	0.18%	0.44%
FY50	0.00%	0.20%	FY83	0.18%	0.43%
FY51	0.00%	0.20%	FY84	0.17%	0.42%
FY52	0.06%	0.16%	FY85	0.17%	0.41%
FY53	0.06%	0.16%	FY86	0.16%	0.40%
FY54	0.06%	0.15%	FY87	0.16%	0.39%
FY55	0.06%	0.15%	FY88	0.16%	0.38%
FY56	0.05%	0.14%	FY89	0.15%	0.37%
FY57	0.06%	0.14%	FY90	0.15%	0.37%
FY58	0.05%	0.13%	FY91	0.15%	0.36%
FY59	0.05%	0.12%	FY92	0.15%	0.35%
FY60	0.05%	0.15%	FY93	0.14%	0.34%
FY61	0.05%	0.61%	FY94	0.14%	0.33%
FY62	0.05%	0.59%	FY95	0.14%	0.33%
FY63	0.05%	0.61%	FY96	0.13%	0.32%
FY64	0.05%	0.64%	FY97	0.13%	0.31%
FY65	0.05%	0.65%	FY98	0.13%	0.30%
FY66	0.05%	0.64%	FY99	0.13%	0.30%
FY67	0.14%	0.64%	FY00	0.12%	0.29%
FY68	0.24%	0.63%	FY01	0.12%	0.28%
FY69	0.24%	0.61%	FY02	0.12%	0.28%
FY70	0.23%	0.60%	FY03	0.12%	0.27%
FY71	0.23%	0.58%	FY04	0.11%	0.27%
FY72	0.22%	0.57%	FY05	0.11%	0.26%
FY73	0.22%	0.55%	FY06	0.11%	0.25%
FY74	0.21%	0.54%	FY07	0.11%	0.25%
FY75	0.21%	0.53%	FY08	0.10%	0.24%
FY76	0.20%	0.51%	FY09	0.10%	0.24%

## Aging Factors

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	2.5%	1.5%
65-74	3.0%	2.0%
75-84	2.0%	-0.5%
85-95	0.3%	-2.5%
96+	0.0%	0.0%

## Retiree Medical Participation

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

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



**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**

Effective for the June 30, 2018 valuation, the Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the population experience from July 1, 2013 to June 30, 2017. The changes in assumptions were adopted at the January 2019 Board meeting.

**Table 1: Alaska PERS DCR Plan Salary Scale**

**Peace Officer/Firefighter:**

<b>Years of Service</b>	<b>% Increase</b>
0	7.75%
1	7.25
2	6.75
3	6.25
4	5.75
5	5.25
6	4.75
7	4.25
8	3.75
9	3.65
10	3.55
11	3.45
12	3.35
13	3.25
14	3.15
15	3.05
16	2.95
17	2.85
18	2.75
19	2.75
20+	2.75

**Others:**

<b>Years of Service</b>	<b>% Increase</b>
0	6.75%
1	6.25
2	5.75
3	5.25
4	4.75
5	4.25
6	3.75
7	3.65
8	3.55
9	3.45
10	3.35
11	3.25
12	3.15
13	3.05
14	2.95
15	2.85
16	2.75
17	2.75
18	2.75
19	2.75
20+	2.75

**Table 2: Alaska PERS DCR Plan Turnover Assumptions**

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

<b>Years of Service</b>	<b>Male</b>	<b>Female</b>
0	18.9%	20.6%
1	14.2	16.5
2	10.5	13.8
3	9.5	12.4
4	8.4	11.3

**Ultimate Rates of Turnover After the First 5 Years of Employment**

<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
20	5.5200%	11.9700%	45	5.7100%	11.0300%
21	5.5200	11.9700	46	5.6400	10.9800
22	5.5200	11.9700	47	5.5700	10.9200
23	5.6500	11.9700	48	6.0100	10.8400
24	5.7800	11.9700	49	6.4500	10.7500
25	5.9100	11.9700	50	6.8900	10.6700
26	6.0400	11.9700	51	7.3200	10.5800
27	6.1600	11.9700	52	7.7600	10.5000
28	6.1600	11.9400	53	7.9700	10.6600
29	6.1500	11.9100	54	8.1800	10.8200
30	6.1400	11.8800	55	8.3800	10.9800
31	6.1300	11.8400	56	8.5900	11.1500
32	6.1200	11.8100	57	8.8000	11.3100
33	6.1100	11.7900	58	9.0300	11.4700
34	6.0900	11.7700	59	9.2500	11.6300
35	6.0800	11.7500	60	9.4800	11.7900
36	6.0700	11.7200	61	9.7100	11.9500
37	6.0500	11.7000	62	9.9400	12.1200
38	6.0300	11.6000	63	12.3700	12.2800
39	6.0000	11.5000	64	14.8100	12.4400
40	5.9800	11.4000	65+	17.2500	12.6000
41	5.9500	11.3000			
42	5.9030	11.2000			
43	5.8500	11.1400			
44	5.7800	11.0900			

**Table 2: Alaska PERS DCR Plan Turnover Assumptions**

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

<b>Years of Service</b>	<b>Male</b>	<b>Female</b>
0	24.4%	28.0%
1	21.0	22.3
2	16.8	17.9
3	13.4	14.3
4	9.5	12.3

**Ultimate Rates of Turnover After the First 5 Years of Employment**

<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
20	13.7100%	16.5000%	45	7.7200%	7.9000%
21	13.7100	16.5000	46	7.6000	7.5800
22	13.7100	16.5000	47	7.4800	7.2600
23	13.7100	16.5100	48	7.6800	7.2300
24	13.7100	16.5100	49	7.8700	7.2000
25	13.7100	16.5200	50	8.0700	7.1700
26	13.7100	16.5300	51	8.2600	7.1400
27	13.7100	16.5400	52	8.4600	7.1100
28	13.4100	15.9400	53	8.4600	7.2600
29	13.1200	15.3400	54	8.4700	7.4200
30	12.8200	14.7500	55	8.4800	7.5700
31	12.5200	14.1500	56	8.4800	7.7200
32	12.2200	13.5500	57	8.4900	7.8800
33	11.6500	12.9000	58	8.7700	8.1500
34	11.0900	12.2400	59	9.0500	8.4200
35	10.5200	11.5800	60	9.3200	8.6900
36	9.9500	10.9200	61	9.6000	8.9600
37	9.3900	10.2600	62	9.8800	9.2400
38	9.1200	9.9800	63	10.2800	10.5100
39	8.8600	9.7000	64	10.6800	11.7800
40	8.6000	9.4200	65+	11.0800	13.0500
41	8.3200	9.1400			
42	8.0700	8.8600			
43	7.9500	8.5400			
44	7.8300	8.2200			

**Table 3: Alaska PERS DCR Plan Disability Table**

**Peace Officer/Firefighter:**

Age	Male	Female
20	0.0179%	0.0112%
21	0.0179	0.0112
22	0.0179	0.0112
23	0.0244	0.0153
24	0.0310	0.0194
25	0.0374	0.0234
26	0.0440	0.0275
27	0.0505	0.0316
28	0.0526	0.0329
29	0.0548	0.0343
30	0.0570	0.0356
31	0.0591	0.0370
32	0.0612	0.0383
33	0.0634	0.0397
34	0.0657	0.0411
35	0.0679	0.0425
36	0.0702	0.0439
37	0.0724	0.0453
38	0.0757	0.0473
39	0.0789	0.0493
40	0.0822	0.0514
41	0.0854	0.0534
42	0.0886	0.0554
43	0.0977	0.0611
44	0.1066	0.0667
45	0.1157	0.0723
46	0.1247	0.0780
47	0.1337	0.0836
48	0.1462	0.0914
49	0.1588	0.0993
50	0.1714	0.1071
51	0.1839	0.1150
52	0.1965	0.1228
53	0.2294	0.1434
54	0.2624	0.1640

**Others:**

Age	Male	Female
20	0.03270%	0.03760%
21	0.03270	0.03760
22	0.03270	0.03760
23	0.03600	0.04000
24	0.03920	0.04240
25	0.04250	0.04480
26	0.04560	0.04720
27	0.04890	0.04960
28	0.05010	0.05100
29	0.05130	0.05240
30	0.05240	0.05380
31	0.05360	0.05540
32	0.05480	0.05680
33	0.05660	0.05860
34	0.05840	0.06060
35	0.06020	0.06240
36	0.06200	0.06440
37	0.06380	0.06620
38	0.06690	0.06960
39	0.07010	0.07280
40	0.07340	0.07620
41	0.07650	0.07940
42	0.07970	0.08260
43	0.08790	0.09080
44	0.09620	0.09900
45	0.10430	0.10720
46	0.11250	0.11540
47	0.12080	0.12360
48	0.13290	0.13600
49	0.14510	0.14840
50	0.15720	0.16080
51	0.16940	0.17340
52	0.18150	0.18580
53	0.21320	0.21680
54	0.24500	0.24780

**Table 4: Alaska PERS DCR Plan Retirement Table**

<b>Age</b>	<b>Unisex Rate</b>
≤ 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, 2018.

### 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 155 employers participating in PERS DCR, including the State of Alaska, and 154 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.

<b>Plan Design Feature</b>	<b>In-Network<sup>1</sup></b>	<b>Out-of-Network<sup>1 2</sup></b>
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	Exclusion	Exclusion
Pharmacy	No Deductible	No Deductible
Retail Generic (per 30-day fill)	20% \$10 min / \$50 max	
Retail Non-Formulary Brand (per 30-day fill)	25% \$25 min / \$75 max	40%
Retail Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
Mail-Order Generic	\$20 copay	
Mail-Order Non-Formulary Brand	\$50 copay	40%
Mail-Order Formulary Brand	\$100 copay	
Pharmacy Out-of-Pocket Max (single / family)	\$1,000 / \$2,000	\$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	

<sup>1</sup> Assumed to increase annually to mitigate impact of healthcare cost trend

<sup>2</sup> 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 2. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. In the prior valuation, the RDS subsidy offset in 2019 was increased by 60% to reflect estimated Medicare reimbursements under the Employer Group Waiver Plan (EGWP) arrangement. For this year’s valuation, the estimated 2019 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates). We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- The retiree medical plan’s coverage is supplemental to Medicare. Medicare coordination is described in the 2018 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:

<b>Years of Service</b>	<b>Percent of Premium Paid by Member</b>
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 valued since the prior valuation.

# Appendix

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
Schedule A - 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	Net OPEB Liability as % of Covered Payroll
101	STATE OF ALASKA	48.89051%	5,565,207	15,060,723	(9,495,516)	347,541	(2,961,187)			
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 A - 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	Net OPEB Liability as % of 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 A - 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	Net OPEB Liability as % of 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 AUTHORIT	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)			
<b>Total</b>		<b>100.00000%</b>	<b>11,383,000</b>	<b>30,805,000</b>	<b>(19,422,000)</b>	<b>519,198</b>	<b>(6,575,970)</b>	<b>270.62%</b>	<b>1,131,441,000</b>	<b>-1.72%</b>

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

\*Based on Retiree Medical contributions

State of Alaska Public Employees' Retirement System DCR - Occupational D  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net	Net
		OPEB	OPEB
		Liability	Liability
		1% Decrease	1% Increase
		Discount Rate	Discount Rate
		(7.0% 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 D  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability	Net OPEB Liability
		1% Decrease Discount Rate (7.0% Discount Rate)	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 D  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net	Net
		OPEB	OPEB
		Liability	Liability
		1% Decrease	1% Increase
		Discount Rate	Discount Rate
		(7.0% 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 AUTHORIT	(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)
<b>Total</b>		<b>(18,238,000)</b>	<b>(20,396,000)</b>

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 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	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	Net OPEB Liability as % of Covered Payroll
101	STATE OF ALASKA	2,029,112	49.69731%	6,102,830	18,151,943	(12,049,113)	300,417	(4,161,393)		
102	SOUTHWEST REGION SD	3,935	0.09637%	11,835	35,200	(23,366)	4,853	(10,524)		
103	ANNETTE ISLAND SD	3,294	0.08067%	9,906	29,464	(19,558)	3,277	(9,003)		
104	BERING STRAIT SD	11,774	0.28837%	35,412	105,327	(69,915)	11,956	(25,219)		
105	CHATHAM SD	1,115	0.02731%	3,353	9,973	(6,620)	964	(2,912)		
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-		
107	CITY OF VALDEZ	23,555	0.57691%	70,844	210,715	(139,871)	-	(59,785)		
108	JUNEAU BOROUGH SD	21,655	0.53038%	65,131	193,721	(128,591)	15,696	(50,834)		
109	MATANUSKA-SUSITNA BOROUGH	44,786	1.09690%	134,699	400,641	(265,942)	7,914	(96,524)		
110	MATANUSKA-SUSITNA BOROUGH SD	54,296	1.32983%	163,304	485,722	(322,418)	42,656	(121,129)		
111	ANCHORAGE SD	149,560	3.66304%	449,821	1,337,924	(888,103)	128,131	(329,682)		
112	COPPER RIVER SD	2,294	0.05619%	6,900	20,523	(13,623)	1,138	(5,821)		
113	UNIVERSITY OF ALASKA	125,182	3.06598%	376,503	1,119,851	(743,348)	9,450	(376,809)		
115	CITY OF KENAI	23,345	0.57178%	70,214	208,842	(138,628)	5,245	(68,913)		
116	FAIRBANKS NORTH STAR BOROUGH	42,310	1.03626%	127,252	378,493	(251,241)	22,923	(103,250)		
117	FAIRBANKS NORTH STAR BOROUGH SD	58,182	1.42501%	174,991	520,485	(345,494)	35,861	(133,755)		
118	DENALI BOROUGH SD	3,177	0.07782%	9,556	28,422	(18,866)	2,892	(7,668)		
120	CITY AND BOROUGH OF SITKA	23,587	0.57769%	70,940	211,000	(140,060)	2,644	(50,863)		
121	CHUGACH SD	1,010	0.02473%	3,037	9,033	(5,996)	1,333	(2,024)		
122	KETCHIKAN GATEWAY BOROUGH	9,624	0.23571%	28,946	86,095	(57,149)	2,366	(20,131)		
123	CITY OF SOLDOTNA	9,107	0.22306%	27,392	81,473	(54,081)	2,431	(18,411)		
124	IDITAROD AREA SD	2,153	0.05273%	6,476	19,261	(12,785)	694	(6,440)		
125	KUSPUK SD	2,313	0.05666%	6,958	20,694	(13,737)	2,833	(6,893)		
126	CITY AND BOROUGH OF JUNEAU	73,525	1.80078%	221,135	657,733	(436,598)	7,797	(170,751)		
128	CITY OF KODIAK	23,748	0.58164%	71,426	212,445	(141,019)	1,166	(67,991)		
129	CITY OF FAIRBANKS	27,795	0.68075%	83,596	248,643	(165,047)	4,150	(99,879)		
131	CITY OF WASILLA	19,310	0.47294%	58,077	172,741	(114,664)	-	(50,041)		
133	SITKA BOROUGH SD	5,095	0.12478%	15,323	45,576	(30,253)	5,128	(10,211)		
134	CITY OF PALMER	11,201	0.27434%	33,689	100,204	(66,515)	2,499	(30,222)		
135	CITY AND BOROUGH OF WRANGELL	6,118	0.14984%	18,400	54,727	(36,328)	942	(17,632)		
136	CITY OF BETHEL	18,895	0.46277%	56,828	169,028	(112,199)	1,543	(51,400)		
137	VALDEZ CITY SD	3,044	0.07454%	9,154	27,227	(18,073)	5,930	(7,454)		
138	HOONAH CITY SD	574	0.01406%	1,727	5,136	(3,409)	2,158	(1,151)		
139	CITY OF NOME	9,836	0.24090%	29,583	87,990	(58,407)	926	(23,626)		
140	CITY OF KOTZEBUE	16,136	0.39521%	48,532	144,352	(95,820)	4,344	(45,604)		
141	GALENA CITY SD	7,190	0.17611%	21,626	64,323	(42,697)	6,726	(15,657)		
143	CITY OF PETERSBURG	9,834	0.24086%	29,578	87,976	(58,398)	2,035	(21,442)		
144	BRISTOL BAY BOROUGH	5,587	0.13684%	16,804	49,980	(33,176)	-	(12,958)		
145	NORTH SLOPE BOROUGH	149,807	3.66909%	450,564	1,340,135	(889,571)	54,651	(310,975)		
146	WRANGELL PUBLIC SD	1,634	0.04002%	4,914	14,616	(9,702)	204	(3,823)		
148	CITY OF CORDOVA	6,664	0.16321%	20,042	59,611	(39,569)	5,563	(13,662)		
149	NOME CITY SD	2,189	0.05362%	6,584	19,583	(12,999)	5,056	(4,387)		
151	CITY OF KING COVE	1,911	0.04681%	5,749	17,098	(11,350)	415	(4,251)		
152	ALASKA HOUSING FINANCE CORPORATION	22,705	0.55609%	68,288	203,112	(134,824)	18,173	(54,078)		
153	LOWER YUKON SD	11,555	0.28300%	34,752	103,364	(68,612)	5,580	(28,697)		
154	NORTHWEST ARCTIC BOROUGH SD	13,330	0.32648%	40,092	119,248	(79,156)	15,872	(28,152)		
155	SOUTHEAST ISLAND SD	2,196	0.05377%	6,603	19,641	(13,037)	710	(5,351)		
156	PRIBILOF SD	335	0.00820%	1,007	2,994	(1,987)	385	(860)		
157	LOWER KUSKOKWIM SD	26,870	0.65809%	80,814	240,368	(159,555)	21,071	(65,207)		
158	KODIAK ISLAND BOROUGH SD	12,901	0.31598%	38,802	115,411	(76,609)	14,995	(27,848)		
159	YUKON FLATS SD	1,644	0.04027%	4,945	14,707	(9,763)	2,652	(4,284)		
160	YUKON / KOYUKUK SD	4,508	0.11040%	13,558	40,325	(26,768)	3,688	(10,753)		
161	NORTH SLOPE BOROUGH SD	23,416	0.57351%	70,427	209,474	(139,047)	17,763	(57,186)		
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	512	-		
163	CORDOVA COMMUNITY MEDICAL CENTER	(2)	-0.00005%	(6)	(17)	12	31,233	(10,003)		

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan	Covered Payroll	Net
									Fiduciary Net Position as % of Total OPEB Liability		OPEB Liability as % of Covered Payroll
164	LAKE AND PENINSULA BOROUGH SD	2,833	0.06938%	8,520	25,341	(16,821)	5,115	(6,348)			
165	SITKA COMMUNITY HOSPITAL	19,372	0.47446%	58,264	173,298	(115,034)	32,695	(42,031)			
166	TANANA SD	428	0.01048%	1,286	3,826	(2,540)	417	(1,397)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,859	0.07002%	8,599	25,576	(16,977)	1,653	(5,999)			
168	HYDABURG CITY SD	496	0.01216%	1,493	4,441	(2,948)	699	(1,423)			
169	CITY OF TANANA	14	0.00035%	42	126	(84)	-	(69)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,238	0.05481%	6,731	20,019	(13,289)	-	(5,679)			
171	CITY OF BARROW	2,294	0.05618%	6,899	20,521	(13,622)	4,191	(7,487)			
172	CITY OF SAINT PAUL	3,907	0.09570%	11,752	34,955	(23,203)	2,636	(11,900)			
173	MUNICIPALITY OF ANCHORAGE	466,376	11.42255%	1,402,689	4,172,086	(2,769,397)	-	(1,301,709)			
174	KODIAK ISLAND BOROUGH	5,521	0.13522%	16,605	49,390	(32,784)	3,469	(14,985)			
175	NOME JOINT UTILITY SYSTEM	557	0.01365%	1,677	4,987	(3,310)	38	(2,123)			
176	CITY OF SAND POINT	4,557	0.11161%	13,706	40,767	(27,061)	997	(13,858)			
177	KETCHIKAN GATEWAY BOROUGH SD	13,043	0.31945%	39,229	116,681	(77,452)	11,661	(31,218)			
178	CITY OF DILLINGHAM	8,340	0.20426%	25,083	74,605	(49,522)	2,419	(18,401)			
179	CITY OF UNALASKA	30,341	0.74313%	91,256	271,428	(180,171)	1,274	(70,510)			
180	KENAI PENINSULA BOROUGH	50,697	1.24167%	152,478	453,522	(301,044)	7,621	(135,620)			
181	CITY OF KETCHIKAN	18,237	0.44667%	54,851	163,147	(108,296)	1,527	(42,067)			
182	CITY OF SEWARD	10,113	0.24770%	30,418	90,472	(60,055)	555	(23,207)			
183	CITY OF FORT YUKON	1,684	0.04124%	5,064	15,063	(9,999)	-	(5,898)			
184	BRISTOL BAY BOROUGH SD	940	0.02303%	2,828	8,412	(5,583)	382	(3,304)			
185	CORDOVA CITY SD	1,837	0.04499%	5,525	16,434	(10,909)	282	(4,241)			
186	CITY OF CRAIG	4,282	0.10487%	12,878	38,304	(25,426)	1,194	(9,199)			
187	PETERSBURG MEDICAL CENTER	12,639	0.30956%	38,013	113,065	(75,052)	11,307	(30,376)			
189	HAINES BOROUGH	7,432	0.18203%	22,354	66,488	(44,134)	621	(18,692)			
190	KENAI PENINSULA BOROUGH SD	30,678	0.75138%	92,269	274,440	(182,171)	27,612	(65,534)			
191	CITY OF NORTH POLE	11,605	0.28423%	34,904	103,817	(68,913)	2,805	(39,216)			
192	CITY OF GALENA	1,657	0.04057%	4,982	14,819	(9,837)	296	(3,999)			
193	CITY OF NENANA	37	0.00090%	110	328	(218)	968	(585)			
195	YUPIIT SD	2,227	0.05454%	6,698	19,922	(13,224)	2,214	(6,606)			
196	NENANA CITY SD	3,115	0.07630%	9,369	27,867	(18,498)	3,962	(8,275)			
198	CITY OF SAXMAN	128	0.00312%	384	1,141	(758)	904	(256)			
199	CITY OF HOONAH	8,358	0.20471%	25,139	74,772	(49,633)	7,453	(30,271)			
200	CITY OF PELICAN	144	0.00352%	432	1,285	(853)	578	(504)			
202	CITY OF WHITTIER	3,404	0.08336%	10,237	30,448	(20,211)	247	(9,575)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,203	0.10294%	12,641	37,597	(24,957)	4,866	(8,423)			
204	CRAIG CITY SD	1,941	0.04753%	5,837	17,360	(11,524)	2,273	(4,255)			
205	DILLINGHAM CITY SD	2,276	0.05575%	6,846	20,363	(13,517)	3,898	(6,401)			
206	CITY OF THORNE BAY	950	0.02327%	2,857	8,499	(5,641)	1,256	(2,197)			
208	CITY OF AKUTAN	1,642	0.04021%	4,938	14,686	(9,748)	5,327	(7,251)			
209	UNALASKA CITY SD	1,760	0.04312%	5,295	15,748	(10,454)	419	(4,118)			
211	KASHUNAMIUT SD	1,803	0.04417%	5,424	16,133	(10,709)	3,482	(3,684)			
215	CITY OF HOMER	13,559	0.33209%	40,781	121,296	(80,515)	965	(29,769)			
218	SPECIAL EDUCATION SERVICE AGENCY	497	0.01217%	1,495	4,446	(2,951)	1,026	(1,029)			
219	BARTLETT REGIONAL HOSPITAL	64,928	1.59023%	195,281	580,833	(385,552)	61,782	(164,012)			
220	NORTHWEST ARCTIC BOROUGH	3,653	0.08947%	10,987	32,680	(21,692)	8,420	(10,382)			
221	SAINT MARY'S SD	1,518	0.03718%	4,565	13,579	(9,014)	909	(3,681)			
223	BRISTOL BAY RHA	1,898	0.04648%	5,708	16,977	(11,269)	3,141	(3,803)			
224	COPPER RIVER BASIN RHA	883	0.02162%	2,656	7,898	(5,243)	1,663	(1,770)			
225	SKAGWAY CITY SD	402	0.00986%	1,210	3,600	(2,390)	497	(1,421)			
227	CITY OF KLAWOCK	1,757	0.04304%	5,285	15,719	(10,434)	1,123	(4,267)			
228	PETERSBURG CITY SD	2,015	0.04934%	6,059	18,022	(11,963)	1,866	(4,829)			
230	ALEUTIANS EAST BOROUGH	1,075	0.02633%	3,234	9,619	(6,385)	788	(2,695)			
235	CITY OF HUSLIA	205	0.00503%	618	1,837	(1,219)	771	(1,099)			
237	CITY OF KALTAG	48	0.00117%	143	426	(283)	151	(215)			

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	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	Net OPEB Liability as % of Covered Payroll
240	HAINES BOROUGH SD	1,237	0.03029%	3,720	11,063	(7,344)	1,632	(2,479)		
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-		
243	CITY OF ATKA	167	0.00409%	503	1,495	(992)	889	(335)		
244	ALEUTIANS EAST BOROUGH SD	1,537	0.03763%	4,621	13,746	(9,124)	1,738	(3,315)		
246	DELTA/GREELY SD	1,948	0.04770%	5,858	17,423	(11,565)	2,646	(3,903)		
247	LAKE AND PENINSULA BOROUGH	881	0.02157%	2,649	7,879	(5,230)	395	(1,848)		
248	CITY AND BOROUGH OF YAKUTAT	1,725	0.04225%	5,188	15,432	(10,244)	1,595	(4,951)		
249	CITY OF UNALAKLEET	498	0.01219%	1,497	4,453	(2,956)	2,421	(1,538)		
251	KLAWOCK CITY SD	783	0.01917%	2,354	7,002	(4,648)	748	(1,569)		
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-		
255	ALASKA GATEWAY SD	4,668	0.11432%	14,039	41,756	(27,717)	2,838	(12,429)		
257	PELICAN CITY SD	49	0.00120%	147	438	(291)	134	(239)		
258	DENALI BOROUGH	1,231	0.03015%	3,703	11,014	(7,311)	348	(2,811)		
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-		
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-		
262	COOK INLET HOUSING AUTHORITY	17,186	0.42093%	51,690	153,745	(102,054)	8,595	(35,518)		
263	INTERIOR RHA	1,808	0.04428%	5,438	16,175	(10,737)	1,622	(4,469)		
264	YAKUTAT SD	332	0.00812%	998	2,967	(1,970)	490	(836)		
265	KAKE CITY SD	836	0.02049%	2,516	7,483	(4,967)	506	(1,991)		
267	ALEUTIAN HOUSING AUTHORITY	1,512	0.03704%	4,549	13,529	(8,981)	1,969	(3,031)		
270	BERING STRAITS RHA	1,845	0.04520%	5,551	16,509	(10,959)	3,323	(4,578)		
271	CITY OF EGEGIK	287	0.00703%	864	2,569	(1,705)	223	(1,490)		
275	ILISAGVIK COLLEGE	12,064	0.29546%	36,283	107,919	(71,635)	12,870	(26,791)		
276	NORTH PACIFIC RIM HA	1,325	0.03245%	3,985	11,852	(7,867)	235	(2,896)		
278	SAXMAN SEAPORT	210	0.00514%	631	1,878	(1,247)	258	(737)		
279	TLINGIT-HAIDA RHA	5,457	0.13366%	16,414	48,820	(32,406)	5,334	(12,557)		
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-		
281	BARANOF ISLAND HA	1,022	0.02504%	3,075	9,146	(6,071)	1,157	(2,234)		
282	CITY OF DELTA JUNCTION	457	0.01119%	1,374	4,087	(2,713)	2,063	(916)		
283	CITY OF ANDERSON	39	0.00095%	116	346	(230)	181	(78)		
284	INTER-ISLAND FERRY AUTHORITY	1,794	0.04393%	5,395	16,047	(10,652)	1,290	(3,798)		
286	CITY OF SELDOVIA	263	0.00644%	791	2,353	(1,562)	465	(820)		
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,122	0.02748%	3,374	10,036	(6,662)	777	(2,853)		
290	CITY OF UPPER KALSKAG	29	0.00071%	87	260	(173)	36	(76)		
291	CITY OF SHAKTOOLIK	84	0.00207%	254	755	(501)	117	(169)		
293	TAGIUGMIULLU NUNAMIULLU HOUSING	2,002	0.04903%	6,021	17,907	(11,887)	1,044	(5,130)		
296	MUNICIPALITY OF SKAGWAY	7,977	0.19538%	23,992	71,361	(47,369)	3,148	(18,183)		
297	CITY OF NULATO	311	0.00760%	934	2,778	(1,844)	800	(762)		
298	CITY OF ANIAK	474	0.01161%	1,426	4,240	(2,815)	443	(1,679)		
299	ALASKA GASLINE DEVELOPMENT CORPORATION	5,463	0.13380%	16,430	48,870	(32,439)	8,765	(17,672)		
<b>Total</b>		<b>4,082,941</b>	<b>100.00000%</b>	<b>12,280,000</b>	<b>36,525,000</b>	<b>(24,245,000)</b>	<b>1,163,048</b>	<b>(9,346,064)</b>	<b>297.43%</b>	<b>1,218,186,000 -1.99%</b>

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

State of Alaska Public Employees' Retirement System DCR - Occupatic  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/201

Employer Number	Employer Name	Net OPEB Liability	Net OPEB Liability
		1% Decrease Discount Rate	1% Increase Discount Rate
		(6.38% Discount Rate)	(8.38% Discount Rate)
101	STATE OF ALASKA	(11,429,388)	(12,550,062)
102	SOUTHWEST REGION SD	(22,164)	(24,337)
103	ANNETTE ISLAND SD	(18,552)	(20,371)
104	BERING STRAIT SD	(66,319)	(72,822)
105	CHATHAM SD	(6,280)	(6,895)
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	(132,677)	(145,686)
108	JUNEAU BOROUGH SD	(121,977)	(133,937)
109	MATANUSKA-SUSITNA BOROUGH	(252,264)	(276,999)
110	MATANUSKA-SUSITNA BOROUGH SD	(305,835)	(335,823)
111	ANCHORAGE SD	(842,425)	(925,027)
112	COPPER RIVER SD	(12,922)	(14,190)
113	UNIVERSITY OF ALASKA	(705,115)	(774,253)
115	CITY OF KENAI	(131,498)	(144,391)
116	FAIRBANKS NORTH STAR BOROUGH	(238,318)	(261,686)
117	FAIRBANKS NORTH STAR BOROUGH SD	(327,724)	(359,858)
118	DENALI BOROUGH SD	(17,896)	(19,651)
120	CITY AND BOROUGH OF SITKA	(132,856)	(145,883)
121	CHUGACH SD	(5,688)	(6,245)
122	KETCHIKAN GATEWAY BOROUGH	(54,210)	(59,525)
123	CITY OF SOLDOTNA	(51,300)	(56,330)
124	IDITAROD AREA SD	(12,128)	(13,317)
125	KUSPUK SD	(13,030)	(14,308)
126	CITY AND BOROUGH OF JUNEAU	(414,142)	(454,750)
128	CITY OF KODIAK	(133,766)	(146,882)
129	CITY OF FAIRBANKS	(156,558)	(171,909)
131	CITY OF WASILLA	(108,766)	(119,431)
133	SITKA BOROUGH SD	(28,697)	(31,511)
134	CITY OF PALMER	(63,094)	(69,280)
135	CITY AND BOROUGH OF WRANGELL	(34,459)	(37,838)
136	CITY OF BETHEL	(106,428)	(116,864)
137	VALDEZ CITY SD	(17,144)	(18,825)
138	HOONAH CITY SD	(3,234)	(3,551)
139	CITY OF NOME	(55,403)	(60,835)
140	CITY OF KOTZEBUE	(90,891)	(99,803)
141	GALENA CITY SD	(40,501)	(44,472)
143	CITY OF PETERSBURG	(55,394)	(60,826)
144	BRISTOL BAY BOROUGH	(31,470)	(34,555)
145	NORTH SLOPE BOROUGH	(843,817)	(926,555)
146	WRANGELL PUBLIC SD	(9,203)	(10,105)
148	CITY OF CORDOVA	(37,534)	(41,214)
149	NOME CITY SD	(12,331)	(13,540)
151	CITY OF KING COVE	(10,766)	(11,822)
152	ALASKA HOUSING FINANCE CORPORATION	(127,889)	(140,429)
153	LOWER YUKON SD	(65,083)	(71,465)
154	NORTHWEST ARCTIC BOROUGH SD	(75,085)	(82,447)
155	SOUTHEAST ISLAND SD	(12,367)	(13,579)
156	PRIBILOF SD	(1,885)	(2,070)
157	LOWER KUSKOKWIM SD	(151,348)	(166,188)
158	KODIAK ISLAND BOROUGH SD	(72,669)	(79,794)
159	YUKON FLATS SD	(9,261)	(10,169)
160	YUKON / KOYUKUK SD	(25,391)	(27,880)
161	NORTH SLOPE BOROUGH SD	(131,896)	(144,828)
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	11	12

State of Alaska Public Employees' Retirement System DCR - Occupatic  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/201

Employer Number	Employer Name	Net	Net
		OPEB	OPEB
		Liability	Liability
		1% Decrease	1% Increase
		Discount Rate	Discount Rate
		(6.38% Discount Rate)	(8.38% Discount Rate)
164	LAKE AND PENINSULA BOROUGH SD	(15,956)	(17,521)
165	SITKA COMMUNITY HOSPITAL	(109,117)	(119,817)
166	TANANA SD	(2,409)	(2,646)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(16,104)	(17,683)
168	HYDABURG CITY SD	(2,796)	(3,071)
169	CITY OF TANANA	(79)	(87)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(12,605)	(13,841)
171	CITY OF BARROW	(12,921)	(14,188)
172	CITY OF SAINT PAUL	(22,009)	(24,167)
173	MUNICIPALITY OF ANCHORAGE	(2,626,958)	(2,884,536)
174	KODIAK ISLAND BOROUGH	(31,098)	(34,148)
175	NOME JOINT UTILITY SYSTEM	(3,140)	(3,448)
176	CITY OF SAND POINT	(25,669)	(28,186)
177	KETCHIKAN GATEWAY BOROUGH SD	(73,468)	(80,672)
178	CITY OF DILLINGHAM	(46,975)	(51,581)
179	CITY OF UNALASKA	(170,905)	(187,662)
180	KENAI PENINSULA BOROUGH	(285,560)	(313,560)
181	CITY OF KETCHIKAN	(102,726)	(112,798)
182	CITY OF SEWARD	(56,966)	(62,552)
183	CITY OF FORT YUKON	(9,484)	(10,414)
184	BRISTOL BAY BOROUGH SD	(5,296)	(5,816)
185	CORDOVA CITY SD	(10,348)	(11,362)
186	CITY OF CRAIG	(24,118)	(26,483)
187	PETERSBURG MEDICAL CENTER	(71,191)	(78,172)
189	HAINES BOROUGH	(41,864)	(45,969)
190	KENAI PENINSULA BOROUGH SD	(172,802)	(189,745)
191	CITY OF NORTH POLE	(65,368)	(71,778)
192	CITY OF GALENA	(9,331)	(10,246)
193	CITY OF NENANA	(207)	(227)
195	YUPIIT SD	(12,544)	(13,774)
196	NENANA CITY SD	(17,547)	(19,267)
198	CITY OF SAXMAN	(719)	(789)
199	CITY OF HOONAH	(47,080)	(51,697)
200	CITY OF PELICAN	(809)	(888)
202	CITY OF WHITTIER	(19,171)	(21,051)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(23,673)	(25,994)
204	CRAIG CITY SD	(10,931)	(12,003)
205	DILLINGHAM CITY SD	(12,822)	(14,079)
206	CITY OF THORNE BAY	(5,351)	(5,876)
208	CITY OF AKUTAN	(9,247)	(10,154)
209	UNALASKA CITY SD	(9,916)	(10,888)
211	KASHUNAMIUT SD	(10,158)	(11,154)
215	CITY OF HOMER	(76,374)	(83,863)
218	SPECIAL EDUCATION SERVICE AGENCY	(2,800)	(3,074)
219	BARTLETT REGIONAL HOSPITAL	(365,722)	(401,582)
220	NORTHWEST ARCTIC BOROUGH	(20,577)	(22,594)
221	SAINT MARY'S SD	(8,550)	(9,388)
223	BRISTOL BAY RHA	(10,690)	(11,738)
224	COPPER RIVER BASIN RHA	(4,973)	(5,461)
225	SKAGWAY CITY SD	(2,267)	(2,489)
227	CITY OF KLAWOCK	(9,898)	(10,868)
228	PETERSBURG CITY SD	(11,348)	(12,460)
230	ALEUTIANS EAST BOROUGH	(6,056)	(6,650)
235	CITY OF HUSLIA	(1,157)	(1,270)
237	CITY OF KALTAG	(268)	(295)

State of Alaska Public Employees' Retirement System DCR - Occupatic  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/201

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)
240	HAINES BOROUGH SD	(6,966)	(7,649)
242	CITY OF ELIM	-	-
243	CITY OF ATKA	(941)	(1,034)
244	ALEUTIANS EAST BOROUGH SD	(8,655)	(9,504)
246	DELTA/GREELY SD	(10,970)	(12,046)
247	LAKE AND PENINSULA BOROUGH	(4,961)	(5,447)
248	CITY AND BOROUGH OF YAKUTAT	(9,717)	(10,670)
249	CITY OF UNALAKLEET	(2,804)	(3,079)
251	KLAWOCK CITY SD	(4,409)	(4,841)
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	(26,292)	(28,870)
257	PELICAN CITY SD	(276)	(303)
258	DENALI BOROUGH	(6,935)	(7,615)
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	-	-
262	COOK INLET HOUSING AUTHORITY	(96,805)	(106,297)
263	INTERIOR RHA	(10,184)	(11,183)
264	YAKUTAT SD	(1,868)	(2,052)
265	KAKE CITY SD	(4,712)	(5,174)
267	ALEUTIAN HOUSING AUTHORITY	(8,519)	(9,354)
270	BERING STRAITS RHA	(10,395)	(11,414)
271	CITY OF EGEGIK	(1,617)	(1,776)
275	ILISAGVIK COLLEGE	(67,951)	(74,614)
276	NORTH PACIFIC RIM HA	(7,463)	(8,194)
278	SAXMAN SEAPORT	(1,183)	(1,298)
279	TLINGIT-HAIDA RHA	(30,740)	(33,754)
280	CITY OF TOKSOOK BAY	-	-
281	BARANOF ISLAND HA	(5,759)	(6,323)
282	CITY OF DELTA JUNCTION	(2,574)	(2,826)
283	CITY OF ANDERSON	(218)	(239)
284	INTER-ISLAND FERRY AUTHORITY	(10,104)	(11,095)
286	CITY OF SELDOVIA	(1,481)	(1,627)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(6,319)	(6,939)
290	CITY OF UPPER KALSKAG	(164)	(180)
291	CITY OF SHAKTOOLIK	(475)	(522)
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(11,275)	(12,381)
296	MUNICIPALITY OF SKAGWAY	(44,933)	(49,338)
297	CITY OF NULATO	(1,749)	(1,920)
298	CITY OF ANIAK	(2,670)	(2,932)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(30,771)	(33,788)
<b>Total</b>		<b>(22,998,000)</b>	<b>(25,253,000)</b>

All amounts are determined without rounding. Rounded amounts are display

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Deferred Inflows of Resc					
				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	(12,049,113)	49.69731%	-	-	-	-	300,417	300,417	(3,756,722)	(230,402)	-	-	(79,615)
102	SOUTHWEST REGION SD	(23,366)	0.09637%	-	-	-	-	4,853	4,853	(7,285)	(447)	-	-	(154)
103	ANNETTE ISLAND SD	(19,558)	0.08067%	-	-	-	-	3,277	3,277	(6,098)	(374)	-	-	(129)
104	BERING STRAIT SD	(69,915)	0.28837%	-	-	-	-	11,956	11,956	(21,799)	(1,337)	-	-	(462)
105	CHATHAM SD	(6,620)	0.02731%	-	-	-	-	964	964	(2,064)	(127)	-	-	(44)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(139,871)	0.57691%	-	-	-	-	-	-	(43,610)	(2,675)	-	-	(924)
108	JUNEAU BOROUGH SD	(128,591)	0.53038%	-	-	-	-	15,696	15,696	(40,093)	(2,459)	-	-	(850)
109	MATANUSKA-SUSITNA BOROUGH	(265,942)	1.09690%	-	-	-	-	7,914	7,914	(82,917)	(5,085)	-	-	(1,757)
110	MATANUSKA-SUSITNA BOROUGH SD	(322,418)	1.32983%	-	-	-	-	42,656	42,656	(100,525)	(6,165)	-	-	(2,130)
111	ANCHORAGE SD	(888,103)	3.66304%	-	-	-	-	128,131	128,131	(276,896)	(16,982)	-	-	(5,868)
112	COPPER RIVER SD	(13,623)	0.05619%	-	-	-	-	1,138	1,138	(4,247)	(261)	-	-	(90)
113	UNIVERSITY OF ALASKA	(743,348)	3.06598%	-	-	-	-	9,450	9,450	(231,764)	(14,214)	-	-	(4,912)
115	CITY OF KENAI	(138,628)	0.57178%	-	-	-	-	5,245	5,245	(43,222)	(2,651)	-	-	(916)
116	FAIRBANKS NORTH STAR BOROUGH	(251,241)	1.03626%	-	-	-	-	22,923	22,923	(78,333)	(4,804)	-	-	(1,660)
117	FAIRBANKS NORTH STAR BOROUGH SD	(345,494)	1.42501%	-	-	-	-	35,861	35,861	(107,720)	(6,606)	-	-	(2,283)
118	DENALI BOROUGH SD	(18,866)	0.07782%	-	-	-	-	2,892	2,892	(5,882)	(361)	-	-	(125)
120	CITY AND BOROUGH OF SITKA	(140,060)	0.57769%	-	-	-	-	2,644	2,644	(43,668)	(2,678)	-	-	(925)
121	CHUGACH SD	(5,996)	0.02473%	-	-	-	-	1,333	1,333	(1,869)	(115)	-	-	(40)
122	KETCHIKAN GATEWAY BOROUGH	(57,149)	0.23571%	-	-	-	-	2,366	2,366	(17,818)	(1,093)	-	-	(378)
123	CITY OF SOLDOTNA	(54,081)	0.22306%	-	-	-	-	2,431	2,431	(16,862)	(1,034)	-	-	(357)
124	IDITAROD AREA SD	(12,785)	0.05273%	-	-	-	-	694	694	(3,986)	(244)	-	-	(84)
125	KUSPUK SD	(13,737)	0.05666%	-	-	-	-	2,833	2,833	(4,283)	(263)	-	-	(91)
126	CITY AND BOROUGH OF JUNEAU	(436,598)	1.80078%	-	-	-	-	7,797	7,797	(136,124)	(8,349)	-	-	(2,885)
128	CITY OF KODIAK	(141,019)	0.58164%	-	-	-	-	1,166	1,166	(43,968)	(2,697)	-	-	(932)
129	CITY OF FAIRBANKS	(165,047)	0.68075%	-	-	-	-	4,150	4,150	(51,459)	(3,156)	-	-	(1,091)
131	CITY OF WASILLA	(114,664)	0.47294%	-	-	-	-	-	-	(35,750)	(2,193)	-	-	(758)
133	SITKA BOROUGH SD	(30,253)	0.12478%	-	-	-	-	5,128	5,128	(9,432)	(578)	-	-	(200)
134	CITY OF PALMER	(66,515)	0.27434%	-	-	-	-	2,499	2,499	(20,738)	(1,272)	-	-	(439)
135	CITY AND BOROUGH OF WRANGELL	(36,328)	0.14984%	-	-	-	-	942	942	(11,326)	(695)	-	-	(240)
136	CITY OF BETHEL	(112,199)	0.46277%	-	-	-	-	1,543	1,543	(34,982)	(2,145)	-	-	(741)
137	VALDEZ CITY SD	(18,073)	0.07454%	-	-	-	-	5,930	5,930	(5,635)	(346)	-	-	(119)
138	HOONAH CITY SD	(3,409)	0.01406%	-	-	-	-	2,158	2,158	(1,063)	(65)	-	-	(23)
139	CITY OF NOME	(58,407)	0.24090%	-	-	-	-	926	926	(18,210)	(1,117)	-	-	(386)
140	CITY OF KOTZEBUE	(95,820)	0.39521%	-	-	-	-	4,344	4,344	(29,875)	(1,832)	-	-	(633)
141	GALENA CITY SD	(42,697)	0.17611%	-	-	-	-	6,726	6,726	(13,312)	(816)	-	-	(282)
143	CITY OF PETERSBURG	(58,398)	0.24086%	-	-	-	-	2,035	2,035	(18,207)	(1,117)	-	-	(386)
144	BRISTOL BAY BOROUGH	(33,176)	0.13684%	-	-	-	-	-	-	(10,344)	(634)	-	-	(219)
145	NORTH SLOPE BOROUGH	(889,571)	3.66909%	-	-	-	-	54,651	54,651	(277,354)	(17,010)	-	-	(5,878)
146	WRANGELL PUBLIC SD	(9,702)	0.04002%	-	-	-	-	204	204	(3,025)	(186)	-	-	(64)
148	CITY OF CORDOVA	(39,569)	0.16321%	-	-	-	-	5,563	5,563	(12,337)	(757)	-	-	(261)
149	NOME CITY SD	(12,999)	0.05362%	-	-	-	-	5,056	5,056	(4,053)	(249)	-	-	(86)
151	CITY OF KING COVE	(11,350)	0.04681%	-	-	-	-	415	415	(3,539)	(217)	-	-	(75)
152	ALASKA HOUSING FINANCE CORPORATION	(134,824)	0.55609%	-	-	-	-	18,173	18,173	(42,036)	(2,578)	-	-	(891)
153	LOWER YUKON SD	(68,612)	0.28300%	-	-	-	-	5,580	5,580	(21,392)	(1,312)	-	-	(453)
154	NORTHWEST ARCTIC BOROUGH SD	(79,156)	0.32648%	-	-	-	-	15,872	15,872	(24,680)	(1,514)	-	-	(523)
155	SOUTHEAST ISLAND SD	(13,037)	0.05377%	-	-	-	-	710	710	(4,065)	(249)	-	-	(86)
156	PRIBILOF SD	(1,987)	0.00820%	-	-	-	-	385	385	(620)	(38)	-	-	(13)
157	LOWER KUSKOKWIM SD	(159,555)	0.65809%	-	-	-	-	21,071	21,071	(49,747)	(3,051)	-	-	(1,054)
158	KODIAK ISLAND BOROUGH SD	(76,609)	0.31598%	-	-	-	-	14,995	14,995	(23,885)	(1,465)	-	-	(506)
159	YUKON FLATS SD	(9,763)	0.04027%	-	-	-	-	2,652	2,652	(3,044)	(187)	-	-	(65)
160	YUKON / KOYUKUK SD	(26,768)	0.11040%	-	-	-	-	3,688	3,688	(8,346)	(512)	-	-	(177)
161	NORTH SLOPE BOROUGH SD	(139,047)	0.57351%	-	-	-	-	17,763	17,763	(43,353)	(2,659)	-	-	(919)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	512	512	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	12	-0.00005%	-	-	-	-	31,233	31,233	4	0	-	-	0
164	LAKE AND PENINSULA BOROUGH SD	(16,821)	0.06938%	-	-	-	-	5,115	5,115	(5,245)	(322)	-	-	(111)
165	SITKA COMMUNITY HOSPITAL	(115,034)	0.47446%	-	-	-	-	32,695	32,695	(35,866)	(2,200)	-	-	(760)
166	TANANA SD	(2,540)	0.01048%	-	-	-	-	417	417	(792)	(49)	-	-	(17)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(16,977)	0.07002%	-	-	-	-	1,653	1,653	(5,293)	(325)	-	-	(112)
168	HYDABURG CITY SD	(2,948)	0.01216%	-	-	-	-	699	699	(919)	(56)	-	-	(19)
169	CITY OF TANANA	(84)	0.00035%	-	-	-	-	-	-	(26)	(2)	-	-	(1)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(13,289)	0.05481%	-	-	-	-	-	-	(4,143)	(254)	-	-	(88)
171	CITY OF BARROW	(13,622)	0.05618%	-	-	-	-	4,191	4,191	(4,247)	(260)	-	-	(90)
172	CITY OF SAINT PAUL	(23,203)	0.09570%	-	-	-	-	2,636	2,636	(7,234)	(444)	-	-	(153)



State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Deferred Inflows of Resc				
				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
173	MUNICIPALITY OF ANCHORAGE	(2,769,397)	11.42255%	-	-	-	-	-	-	(863,454)	(52,956)	-	(18,299)
174	KODIAK ISLAND BOROUGH	(32,784)	0.13522%	-	-	-	-	3,469	3,469	(10,222)	(627)	-	(217)
175	NOME JOINT UTILITY SYSTEM	(3,310)	0.01365%	-	-	-	-	38	38	(1,032)	(63)	-	(22)
176	CITY OF SAND POINT	(27,061)	0.11161%	-	-	-	-	997	997	(8,437)	(517)	-	(179)
177	KETCHIKAN GATEWAY BOROUGH SD	(77,452)	0.31945%	-	-	-	-	11,661	11,661	(24,148)	(1,481)	-	(512)
178	CITY OF DILLINGHAM	(49,522)	0.20426%	-	-	-	-	2,419	2,419	(15,440)	(947)	-	(327)
179	CITY OF UNALASKA	(180,171)	0.74313%	-	-	-	-	1,274	1,274	(56,175)	(3,445)	-	(1,190)
180	KENAI PENINSULA BOROUGH	(301,044)	1.24167%	-	-	-	-	7,621	7,621	(93,861)	(5,757)	-	(1,989)
181	CITY OF KETCHIKAN	(108,296)	0.44667%	-	-	-	-	1,527	1,527	(33,765)	(2,071)	-	(716)
182	CITY OF SEWARD	(60,055)	0.24770%	-	-	-	-	555	555	(18,724)	(1,148)	-	(397)
183	CITY OF FORT YUKON	(9,999)	0.04124%	-	-	-	-	-	-	(3,117)	(191)	-	(66)
184	BRISTOL BAY BOROUGH SD	(5,583)	0.02303%	-	-	-	-	382	382	(1,741)	(107)	-	(37)
185	CORDOVA CITY SD	(10,909)	0.04499%	-	-	-	-	282	282	(3,401)	(209)	-	(72)
186	CITY OF CRAIG	(25,426)	0.10487%	-	-	-	-	1,194	1,194	(7,927)	(486)	-	(168)
187	PETERSBURG MEDICAL CENTER	(75,052)	0.30956%	-	-	-	-	11,307	11,307	(23,400)	(1,435)	-	(496)
189	HAINES BOROUGH	(44,134)	0.18203%	-	-	-	-	621	621	(13,760)	(844)	-	(292)
190	KENAI PENINSULA BOROUGH SD	(182,171)	0.75138%	-	-	-	-	27,612	27,612	(56,798)	(3,483)	-	(1,204)
191	CITY OF NORTH POLE	(68,913)	0.28423%	-	-	-	-	2,805	2,805	(21,486)	(1,318)	-	(455)
192	CITY OF GALENA	(9,837)	0.04057%	-	-	-	-	296	296	(3,067)	(188)	-	(65)
193	CITY OF NENANA	(218)	0.00090%	-	-	-	-	968	968	(68)	(4)	-	(1)
195	YUPIIT SD	(13,224)	0.05454%	-	-	-	-	2,214	2,214	(4,123)	(253)	-	(87)
196	NENANA CITY SD	(18,498)	0.07630%	-	-	-	-	3,962	3,962	(5,767)	(354)	-	(122)
198	CITY OF SAXMAN	(758)	0.00312%	-	-	-	-	904	904	(236)	(14)	-	(5)
199	CITY OF HOONAH	(49,633)	0.20471%	-	-	-	-	7,453	7,453	(15,475)	(949)	-	(328)
200	CITY OF PELICAN	(853)	0.00352%	-	-	-	-	578	578	(266)	(16)	-	(6)
202	CITY OF WHITTIER	(20,211)	0.08336%	-	-	-	-	247	247	(6,301)	(386)	-	(134)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(24,957)	0.10294%	-	-	-	-	4,866	4,866	(7,781)	(477)	-	(165)
204	CRAIG CITY SD	(11,524)	0.04753%	-	-	-	-	2,273	2,273	(3,593)	(220)	-	(76)
205	DILLINGHAM CITY SD	(13,517)	0.05575%	-	-	-	-	3,898	3,898	(4,214)	(258)	-	(89)
206	CITY OF THORNE BAY	(5,641)	0.02327%	-	-	-	-	1,256	1,256	(1,759)	(108)	-	(37)
208	CITY OF AKUTAN	(9,748)	0.04021%	-	-	-	-	5,327	5,327	(3,039)	(186)	-	(64)
209	UNALASKA CITY SD	(10,454)	0.04312%	-	-	-	-	419	419	(3,259)	(200)	-	(69)
211	KASHUNAMIUT SD	(10,709)	0.04417%	-	-	-	-	3,482	3,482	(3,339)	(205)	-	(71)
215	CITY OF HOMER	(80,515)	0.33209%	-	-	-	-	965	965	(25,103)	(1,540)	-	(532)
218	SPECIAL EDUCATION SERVICE AGENCY	(2,951)	0.01217%	-	-	-	-	1,026	1,026	(920)	(56)	-	(20)
219	BARTLETT REGIONAL HOSPITAL	(385,552)	1.59023%	-	-	-	-	61,782	61,782	(120,209)	(7,372)	-	(2,548)
220	NORTHWEST ARCTIC BOROUGH	(21,692)	0.08947%	-	-	-	-	8,420	8,420	(6,763)	(415)	-	(143)
221	SAINT MARY'S SD	(9,014)	0.03718%	-	-	-	-	909	909	(2,810)	(172)	-	(60)
223	BRISTOL BAY RHA	(11,269)	0.04648%	-	-	-	-	3,141	3,141	(3,514)	(215)	-	(74)
224	COPPER RIVER BASIN RHA	(5,243)	0.02162%	-	-	-	-	1,663	1,663	(1,635)	(100)	-	(35)
225	SKAGWAY CITY SD	(2,390)	0.00986%	-	-	-	-	497	497	(745)	(46)	-	(16)
227	CITY OF KLAWOOCK	(10,434)	0.04304%	-	-	-	-	1,123	1,123	(3,253)	(200)	-	(69)
228	PETERSBURG CITY SD	(11,963)	0.04934%	-	-	-	-	1,866	1,866	(3,730)	(229)	-	(79)
230	ALEUTIANS EAST BOROUGH	(6,385)	0.02633%	-	-	-	-	788	788	(1,991)	(122)	-	(42)
235	CITY OF HUSLIA	(1,219)	0.00503%	-	-	-	-	771	771	(380)	(23)	-	(8)
237	CITY OF KALTAG	(283)	0.00117%	-	-	-	-	151	151	(88)	(5)	-	(2)
240	HAINES BOROUGH SD	(7,344)	0.03029%	-	-	-	-	1,632	1,632	(2,290)	(140)	-	(49)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	(992)	0.00409%	-	-	-	-	889	889	(309)	(19)	-	(7)
244	ALEUTIANS EAST BOROUGH SD	(9,124)	0.03763%	-	-	-	-	1,738	1,738	(2,845)	(174)	-	(60)
246	DELTA/GREELY SD	(11,565)	0.04770%	-	-	-	-	2,646	2,646	(3,606)	(221)	-	(76)
247	LAKE AND PENINSULA BOROUGH	(5,230)	0.02157%	-	-	-	-	395	395	(1,631)	(100)	-	(35)
248	CITY AND BOROUGH OF YAKUTAT	(10,244)	0.04225%	-	-	-	-	1,595	1,595	(3,194)	(196)	-	(68)
249	CITY OF UNALAKLEET	(2,956)	0.01219%	-	-	-	-	2,421	2,421	(922)	(57)	-	(20)
251	KLAWOOCK CITY SD	(4,648)	0.01917%	-	-	-	-	748	748	(1,449)	(89)	-	(31)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(27,717)	0.11432%	-	-	-	-	2,838	2,838	(8,642)	(530)	-	(183)
257	PELICAN CITY SD	(291)	0.00120%	-	-	-	-	134	134	(91)	(6)	-	(2)
258	DENALI BOROUGH	(7,311)	0.03015%	-	-	-	-	348	348	(2,279)	(140)	-	(48)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(102,054)	0.42093%	-	-	-	-	8,595	8,595	(31,819)	(1,951)	-	(674)
263	INTERIOR RHA	(10,737)	0.04428%	-	-	-	-	1,622	1,622	(3,348)	(205)	-	(71)
264	YAKUTAT SD	(1,970)	0.00812%	-	-	-	-	490	490	(614)	(38)	-	(13)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

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
265	KAKE CITY SD	(4,967)	0.02049%	-	-	-	-	506	506	(1,549)	(95)	-	(33)
267	ALEUTIAN HOUSING AUTHORITY	(8,981)	0.03704%	-	-	-	-	1,969	1,969	(2,800)	(172)	-	(59)
270	BERING STRAITS RHA	(10,959)	0.04520%	-	-	-	-	3,323	3,323	(3,417)	(210)	-	(72)
271	CITY OF EGEKIK	(1,705)	0.00703%	-	-	-	-	223	223	(532)	(33)	-	(11)
275	ILISAGVIK COLLEGE	(71,635)	0.29546%	-	-	-	-	12,870	12,870	(22,335)	(1,370)	-	(473)
276	NORTH PACIFIC RIM HA	(7,867)	0.03245%	-	-	-	-	235	235	(2,453)	(150)	-	(52)
278	SAXMAN SEAPORT	(1,247)	0.00514%	-	-	-	-	258	258	(389)	(24)	-	(8)
279	TLINGIT-HAIDA RHA	(32,406)	0.13366%	-	-	-	-	5,334	5,334	(10,104)	(620)	-	(214)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(6,071)	0.02504%	-	-	-	-	1,157	1,157	(1,893)	(116)	-	(40)
282	CITY OF DELTA JUNCTION	(2,713)	0.01119%	-	-	-	-	2,063	2,063	(846)	(52)	-	(18)
283	CITY OF ANDERSON	(230)	0.00095%	-	-	-	-	181	181	(72)	(4)	-	(2)
284	INTER-ISLAND FERRY AUTHORITY	(10,652)	0.04393%	-	-	-	-	1,290	1,290	(3,321)	(204)	-	(70)
286	CITY OF SELDOVIA	(1,562)	0.00644%	-	-	-	-	465	465	(487)	(30)	-	(10)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(6,662)	0.02748%	-	-	-	-	777	777	(2,077)	(127)	-	(44)
290	CITY OF UPPER KALSKAG	(173)	0.00071%	-	-	-	-	36	36	(54)	(3)	-	(1)
291	CITY OF SHAKTOOLIK	(501)	0.00207%	-	-	-	-	117	117	(156)	(10)	-	(3)
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(11,887)	0.04903%	-	-	-	-	1,044	1,044	(3,706)	(227)	-	(79)
296	MUNICIPALITY OF SKAGWAY	(47,369)	0.19538%	-	-	-	-	3,148	3,148	(14,769)	(906)	-	(313)
297	CITY OF NULATO	(1,844)	0.00760%	-	-	-	-	800	800	(575)	(35)	-	(12)
298	CITY OF ANIAK	(2,815)	0.01161%	-	-	-	-	443	443	(878)	(54)	-	(19)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(32,439)	0.13380%	-	-	-	-	8,765	8,765	(10,114)	(620)	-	(214)
<b>Total</b>		<b>(24,245,000)</b>	<b>100.00000%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,163,048</b>	<b>1,163,048</b>	<b>(7,559,206)</b>	<b>(463,610)</b>	<b>-</b>	<b>(160,200)</b>

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

State of Alaska Public Employees' Retirement System DCR - Occupational  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

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	(94,654)	(4,161,393)	688,926	33,977	722,903
102	SOUTHWEST REGION SD	(2,637)	(10,524)	1,336	286	1,622
103	ANNETTE ISLAND SD	(2,402)	(9,003)	1,118	87	1,205
104	BERING STRAIT SD	(1,622)	(25,219)	3,998	1,401	5,399
105	CHATHAM SD	(677)	(2,912)	379	31	409
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-
107	CITY OF VALDEZ	(12,577)	(59,785)	7,997	(1,797)	6,200
108	JUNEAU BOROUGH SD	(7,433)	(50,834)	7,352	1,036	8,389
109	MATANUSKA-SUSITNA BOROUGH	(6,765)	(96,524)	15,206	65	15,271
110	MATANUSKA-SUSITNA BOROUGH SD	(12,308)	(121,129)	18,435	3,909	22,344
111	ANCHORAGE SD	(29,935)	(329,682)	50,779	12,889	63,667
112	COPPER RIVER SD	(1,223)	(5,821)	779	(21)	758
113	UNIVERSITY OF ALASKA	(125,920)	(376,809)	42,502	(17,847)	24,655
115	CITY OF KENAI	(22,125)	(68,913)	7,926	(2,292)	5,634
116	FAIRBANKS NORTH STAR BOROUGH	(18,453)	(103,250)	14,365	422	14,787
117	FAIRBANKS NORTH STAR BOROUGH SD	(17,146)	(133,755)	19,754	2,392	22,146
118	DENALI BOROUGH SD	(1,300)	(7,668)	1,079	215	1,294
120	CITY AND BOROUGH OF SITKA	(3,591)	(50,863)	8,008	(85)	7,923
121	CHUGACH SD	-	(2,024)	343	195	538
122	KETCHIKAN GATEWAY BOROUGH	(843)	(20,131)	3,268	261	3,529
123	CITY OF SOLDOTNA	(158)	(18,411)	3,092	359	3,451
124	IDITAROD AREA SD	(2,125)	(6,440)	731	(244)	487
125	KUSPUK SD	(2,257)	(6,893)	785	33	818
126	CITY AND BOROUGH OF JUNEAU	(23,393)	(170,751)	24,963	(2,261)	22,702
128	CITY OF KODIAK	(20,395)	(67,991)	8,063	(2,659)	5,404
129	CITY OF FAIRBANKS	(44,173)	(99,879)	9,437	(5,477)	3,960
131	CITY OF WASILLA	(11,340)	(50,041)	6,556	(1,587)	4,969
133	SITKA BOROUGH SD	-	(10,211)	1,730	729	2,459
134	CITY OF PALMER	(7,772)	(30,222)	3,803	(785)	3,019
135	CITY AND BOROUGH OF WRANGELL	(5,371)	(17,632)	2,077	(592)	1,485
136	CITY OF BETHEL	(13,531)	(51,400)	6,415	(1,641)	4,774
137	VALDEZ CITY SD	(1,354)	(7,454)	1,033	604	1,637
138	HOONAH CITY SD	-	(1,151)	195	328	523
139	CITY OF NOME	(3,913)	(23,626)	3,339	(393)	2,946
140	CITY OF KOTZEBUE	(13,264)	(45,604)	5,479	(1,210)	4,269
141	GALENA CITY SD	(1,246)	(15,657)	2,441	747	3,188
143	CITY OF PETERSBURG	(1,732)	(21,442)	3,339	63	3,402
144	BRISTOL BAY BOROUGH	(1,761)	(12,958)	1,897	(260)	1,637
145	NORTH SLOPE BOROUGH	(10,732)	(310,975)	50,863	6,001	56,864
146	WRANGELL PUBLIC SD	(548)	(3,823)	555	(58)	496
148	CITY OF CORDOVA	(307)	(13,662)	2,262	727	2,989
149	NOME CITY SD	-	(4,387)	743	736	1,479
151	CITY OF KING COVE	(420)	(4,251)	649	(1)	648
152	ALASKA HOUSING FINANCE CORPORATION	(8,573)	(54,078)	7,709	1,189	8,897
153	LOWER YUKON SD	(5,539)	(28,697)	3,923	(77)	3,846
154	NORTHWEST ARCTIC BOROUGH SD	(1,436)	(28,152)	4,526	1,976	6,502
155	SOUTHEAST ISLAND SD	(950)	(5,351)	745	(38)	707
156	PRIBILOF SD	(190)	(860)	114	25	139
157	LOWER KUSKOKWIM SD	(11,355)	(65,207)	9,123	1,261	10,384
158	KODIAK ISLAND BOROUGH SD	(1,992)	(27,848)	4,380	1,766	6,146
159	YUKON FLATS SD	(989)	(4,284)	558	233	792
160	YUKON / KOYUKUK SD	(1,719)	(10,753)	1,530	243	1,774
161	NORTH SLOPE BOROUGH SD	(10,256)	(57,186)	7,950	888	8,839
162	ALEUTIAN REGION SD	-	-	-	84	84
163	CORDOVA COMMUNITY MEDICAL CENTER	(10,007)	(10,003)	(1)	2,737	2,736
164	LAKE AND PENINSULA BOROUGH SD	(671)	(6,348)	962	604	1,565
165	SITKA COMMUNITY HOSPITAL	(3,206)	(42,031)	6,577	4,020	10,597
166	TANANA SD	(540)	(1,397)	145	(12)	133
167	SOUTHEAST REGIONAL RESOURCE CENTER	(269)	(5,999)	971	186	1,157
168	HYDABURG CITY SD	(428)	(1,423)	169	27	196
169	CITY OF TANANA	(41)	(69)	5	(6)	(1)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(1,194)	(5,679)	760	(169)	591
171	CITY OF BARROW	(2,890)	(7,487)	779	171	950
172	CITY OF SAINT PAUL	(4,068)	(11,900)	1,327	(134)	1,193

State of Alaska Public Employees' Retirement System DCR - Occupational  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

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
173	MUNICIPALITY OF ANCHORAGE	(367,000)	(1,301,709)	158,344	(51,219)	107,126
174	KODIAK ISLAND BOROUGH	(3,920)	(14,985)	1,875	(105)	1,769
175	NOME JOINT UTILITY SYSTEM	(1,006)	(2,123)	189	(156)	33
176	CITY OF SAND POINT	(4,725)	(13,858)	1,547	(498)	1,050
177	KETCHIKAN GATEWAY BOROUGH SD	(5,077)	(31,218)	4,428	845	5,273
178	CITY OF DILLINGHAM	(1,687)	(18,401)	2,832	120	2,952
179	CITY OF UNALASKA	(9,699)	(70,510)	10,302	(1,170)	9,132
180	KENAI PENINSULA BOROUGH	(34,014)	(135,620)	17,213	(3,581)	13,631
181	CITY OF KETCHIKAN	(5,516)	(42,067)	6,192	(518)	5,674
182	CITY OF SEWARD	(2,938)	(23,207)	3,434	(339)	3,095
183	CITY OF FORT YUKON	(2,523)	(5,898)	572	(394)	178
184	BRISTOL BAY BOROUGH SD	(1,419)	(3,304)	319	(161)	159
185	CORDOVA CITY SD	(559)	(4,241)	624	(52)	572
186	CITY OF CRAIG	(617)	(9,199)	1,454	103	1,556
187	PETERSBURG MEDICAL CENTER	(5,045)	(30,376)	4,291	798	5,089
189	HAINES BOROUGH	(3,796)	(18,692)	2,523	(476)	2,048
190	KENAI PENINSULA BOROUGH SD	(4,049)	(65,534)	10,416	3,176	13,592
191	CITY OF NORTH POLE	(15,957)	(39,216)	3,940	(1,784)	2,156
192	CITY OF GALENA	(679)	(3,999)	562	(70)	493
193	CITY OF NENANA	(511)	(585)	12	63	75
195	YUPIIT SD	(2,143)	(6,606)	756	(42)	714
196	NENANA CITY SD	(2,031)	(8,275)	1,058	248	1,306
198	CITY OF SAXMAN	-	(256)	43	139	182
199	CITY OF HOONAH	(13,519)	(30,271)	2,838	(760)	2,078
200	CITY OF PELICAN	(216)	(504)	49	45	94
202	CITY OF WHITTIER	(2,753)	(9,575)	1,156	(365)	791
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	(8,423)	1,427	694	2,121
204	CRAIG CITY SD	(366)	(4,255)	659	256	915
205	DILLINGHAM CITY SD	(1,839)	(6,401)	773	326	1,099
206	CITY OF THORNE BAY	(292)	(2,197)	323	127	450
208	CITY OF AKUTAN	(3,961)	(7,251)	557	99	656
209	UNALASKA CITY SD	(590)	(4,118)	598	(38)	559
211	KASHUNAMIUT SD	(70)	(3,684)	612	498	1,111
215	CITY OF HOMER	(2,594)	(29,769)	4,604	(206)	4,398
218	SPECIAL EDUCATION SERVICE AGENCY	(33)	(1,029)	169	138	307
219	BARTLETT REGIONAL HOSPITAL	(33,883)	(164,012)	22,045	3,359	25,404
220	NORTHWEST ARCTIC BOROUGH	(3,060)	(10,382)	1,240	798	2,038
221	SAINT MARY'S SD	(639)	(3,681)	515	37	553
223	BRISTOL BAY RHA	-	(3,803)	644	442	1,086
224	COPPER RIVER BASIN RHA	-	(1,770)	300	236	536
225	SKAGWAY CITY SD	(614)	(1,421)	137	(17)	119
227	CITY OF KLAWOOCK	(745)	(4,267)	597	62	658
228	PETERSBURG CITY SD	(791)	(4,829)	684	143	827
230	ALEUTIANS EAST BOROUGH	(540)	(2,695)	365	23	388
235	CITY OF HUSLIA	(687)	(1,099)	70	10	80
237	CITY OF KALTAG	(119)	(215)	16	6	22
240	HAINES BOROUGH SD	-	(2,479)	420	240	660
242	CITY OF ELIM	-	-	-	-	-
243	CITY OF ATKA	-	(335)	57	140	196
244	ALEUTIANS EAST BOROUGH SD	(235)	(3,315)	522	237	758
246	DELTA/GREELY SD	-	(3,903)	661	376	1,038
247	LAKE AND PENINSULA BOROUGH	(83)	(1,848)	299	52	351
248	CITY AND BOROUGH OF YAKUTAT	(1,494)	(4,951)	586	(0)	585
249	CITY OF UNALAKLEET	(541)	(1,538)	169	253	422
251	KLAWOOCK CITY SD	-	(1,569)	266	107	373
254	CITY OF MEKORYUK	-	-	-	-	-
255	ALASKA GATEWAY SD	(3,074)	(12,429)	1,585	(69)	1,516
257	PELICAN CITY SD	(141)	(239)	17	(0)	17
258	DENALI BOROUGH	(344)	(2,811)	418	1	419
259	CITY OF ALLAKAKET	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(1,073)	(35,518)	5,835	1,021	6,856
263	INTERIOR RHA	(845)	(4,469)	614	97	711
264	YAKUTAT SD	(171)	(836)	113	40	153

State of Alaska Public Employees' Retirement System DCR - Occupational  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

		Sources		OPEB Expense Recognized		
Employer Number	Employer Name	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
265	KAKE CITY SD	(315)	(1,991)	284	19	303
267	ALEUTIAN HOUSING AUTHORITY	-	(3,031)	513	278	792
270	BERING STRAITS RHA	(879)	(4,578)	627	377	1,003
271	CITY OF EGEKIK	(915)	(1,490)	97	(100)	(3)
275	ILISAGVIK COLLEGE	(2,613)	(26,791)	4,096	1,408	5,504
276	NORTH PACIFIC RIM HA	(241)	(2,896)	450	(1)	449
278	SAXMAN SEAPORT	(317)	(737)	71	(15)	57
279	TLINGIT-HAIDA RHA	(1,620)	(12,557)	1,853	553	2,406
280	CITY OF TOKSOOK BAY	-	-	-	-	-
281	BARANOF ISLAND HA	(185)	(2,234)	347	131	478
282	CITY OF DELTA JUNCTION	-	(916)	155	301	456
283	CITY OF ANDERSON	-	(78)	13	26	39
284	INTER-ISLAND FERRY AUTHORITY	(203)	(3,798)	609	146	755
286	CITY OF SELDOVIA	(293)	(820)	89	17	106
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(605)	(2,853)	381	17	398
290	CITY OF UPPER KALSKAG	(17)	(76)	10	2	12
291	CITY OF SHAKTOOLIK	-	(169)	29	17	45
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(1,118)	(5,130)	680	(3)	677
296	MUNICIPALITY OF SKAGWAY	(2,196)	(18,183)	2,708	82	2,790
297	CITY OF NULATO	(140)	(762)	105	89	194
298	CITY OF ANIAK	(729)	(1,679)	161	(53)	108
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(6,723)	(17,672)	1,855	117	1,971
<b>Total</b>		<b>(1,163,048)</b>	<b>(9,346,064)</b>	<b>1,386,244</b>	<b>(0)</b>	<b>1,386,244</b>

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
101	STATE OF ALASKA	(603,518)	(603,518)	(493,389)	(491,103)	(527,978)	(1,141,469)
102	SOUTHWEST REGION SD	(951)	(951)	(737)	(733)	(804)	(1,496)
103	ANNETTE ISLAND SD	(948)	(948)	(769)	(766)	(825)	(1,470)
104	BERING STRAIT SD	(2,298)	(2,298)	(1,659)	(1,646)	(1,860)	(3,503)
105	CHATHAM SD	(319)	(319)	(259)	(258)	(278)	(514)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(9,198)	(9,198)	(7,919)	(7,893)	(8,321)	(17,257)
108	JUNEAU BOROUGH SD	(5,767)	(5,767)	(4,592)	(4,567)	(4,961)	(9,484)
109	MATANUSKA-SUSITNA BOROUGH	(14,006)	(14,006)	(11,575)	(11,524)	(12,338)	(25,161)
110	MATANUSKA-SUSITNA BOROUGH SD	(13,150)	(13,150)	(10,203)	(10,142)	(11,128)	(20,700)
111	ANCHORAGE SD	(34,099)	(34,099)	(25,982)	(25,813)	(28,531)	(53,026)
112	COPPER RIVER SD	(742)	(742)	(617)	(615)	(656)	(1,311)
113	UNIVERSITY OF ALASKA	(57,176)	(57,176)	(50,382)	(50,241)	(52,516)	(99,867)
115	CITY OF KENAI	(9,627)	(9,627)	(8,360)	(8,334)	(8,758)	(18,963)
116	FAIRBANKS NORTH STAR BOROUGH	(12,871)	(12,871)	(10,575)	(10,527)	(11,296)	(22,187)
117	FAIRBANKS NORTH STAR BOROUGH SD	(15,887)	(15,887)	(12,729)	(12,664)	(13,721)	(27,005)
118	DENALI BOROUGH SD	(783)	(783)	(611)	(607)	(665)	(1,327)
120	CITY AND BOROUGH OF SITKA	(7,495)	(7,495)	(6,215)	(6,189)	(6,617)	(14,207)
121	CHUGACH SD	(122)	(122)	(67)	(66)	(84)	(229)
122	KETCHIKAN GATEWAY BOROUGH	(2,763)	(2,763)	(2,240)	(2,230)	(2,404)	(5,366)
123	CITY OF SOLDOTNA	(2,503)	(2,503)	(2,008)	(1,998)	(2,164)	(4,805)
124	IDITAROD AREA SD	(920)	(920)	(804)	(801)	(840)	(1,460)
125	KUSPUK SD	(694)	(694)	(568)	(566)	(608)	(930)
126	CITY AND BOROUGH OF JUNEAU	(25,360)	(25,360)	(21,370)	(21,287)	(22,623)	(46,953)
128	CITY OF KODIAK	(10,120)	(10,120)	(8,831)	(8,804)	(9,236)	(19,715)
129	CITY OF FAIRBANKS	(14,209)	(14,209)	(12,701)	(12,669)	(13,174)	(28,766)
131	CITY OF WASILLA	(7,654)	(7,654)	(6,606)	(6,584)	(6,935)	(14,610)
133	SITKA BOROUGH SD	(872)	(872)	(595)	(589)	(682)	(1,472)
134	CITY OF PALMER	(4,304)	(4,304)	(3,696)	(3,683)	(3,887)	(7,850)
135	CITY AND BOROUGH OF WRANGELL	(2,514)	(2,514)	(2,182)	(2,175)	(2,286)	(5,018)
136	CITY OF BETHEL	(7,577)	(7,577)	(6,552)	(6,531)	(6,874)	(14,746)
137	VALDEZ CITY SD	(352)	(352)	(187)	(184)	(239)	(209)
138	HOONAH CITY SD	148	148	179	180	169	183
139	CITY OF NOME	(3,483)	(3,483)	(2,950)	(2,938)	(3,117)	(6,728)
140	CITY OF KOTzebue	(6,279)	(6,279)	(5,404)	(5,385)	(5,679)	(12,234)
141	GALENA CITY SD	(1,512)	(1,512)	(1,122)	(1,114)	(1,244)	(2,427)
143	CITY OF PETERSBURG	(3,026)	(3,026)	(2,493)	(2,481)	(2,660)	(5,720)
144	BRISTOL BAY BOROUGH	(2,015)	(2,015)	(1,712)	(1,706)	(1,807)	(3,702)
145	NORTH SLOPE BOROUGH	(41,064)	(41,064)	(32,933)	(32,765)	(35,487)	(73,010)
146	WRANGELL PUBLIC SD	(572)	(572)	(483)	(481)	(511)	(1,000)
148	CITY OF CORDOVA	(1,367)	(1,367)	(1,005)	(998)	(1,119)	(2,244)
149	NOME CITY SD	48	48	167	169	129	108
151	CITY OF KING COVE	(601)	(601)	(497)	(495)	(530)	(1,112)
152	ALASKA HOUSING FINANCE CORPORATION	(5,945)	(5,945)	(4,712)	(4,687)	(5,099)	(9,516)
153	LOWER YUKON SD	(3,707)	(3,707)	(3,080)	(3,067)	(3,277)	(6,278)
154	NORTHWEST ARCTIC BOROUGH SD	(2,212)	(2,212)	(1,489)	(1,474)	(1,716)	(3,177)
155	SOUTHEAST ISLAND SD	(728)	(728)	(609)	(606)	(646)	(1,324)
156	PRIBILOF SD	(80)	(80)	(62)	(62)	(68)	(124)
157	LOWER KUSKOKWIM SD	(7,180)	(7,180)	(5,722)	(5,692)	(6,180)	(12,181)
158	KODIAK ISLAND BOROUGH SD	(2,288)	(2,288)	(1,587)	(1,573)	(1,807)	(3,311)
159	YUKON FLATS SD	(283)	(283)	(194)	(192)	(222)	(458)
160	YUKON / KOYUKUK SD	(1,173)	(1,173)	(928)	(923)	(1,005)	(1,862)
161	NORTH SLOPE BOROUGH SD	(6,468)	(6,468)	(5,197)	(5,171)	(5,597)	(10,522)
162	ALEUTIAN REGION SD	84	84	84	84	84	92

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
163	CORDOVA COMMUNITY MEDICAL CENTER	2,738	2,738	2,738	2,738	2,738	7,542
164	LAKE AND PENINSULA BOROUGH SD	(286)	(286)	(133)	(129)	(181)	(217)
165	SITKA COMMUNITY HOSPITAL	(2,066)	(2,066)	(1,015)	(993)	(1,345)	(1,849)
166	TANANA SD	(147)	(147)	(123)	(123)	(131)	(311)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(712)	(712)	(557)	(554)	(606)	(1,204)
168	HYDABURG CITY SD	(128)	(128)	(102)	(101)	(110)	(154)
169	CITY OF TANANA	(10)	(10)	(9)	(9)	(10)	(21)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(872)	(872)	(750)	(748)	(789)	(1,649)
171	CITY OF BARROW	(550)	(550)	(425)	(423)	(464)	(885)
172	CITY OF SAINT PAUL	(1,361)	(1,361)	(1,149)	(1,145)	(1,216)	(3,031)
173	MUNICIPALITY OF ANCHORAGE	(197,742)	(197,742)	(172,430)	(171,904)	(180,380)	(381,511)
174	KODIAK ISLAND BOROUGH	(1,840)	(1,840)	(1,540)	(1,534)	(1,635)	(3,127)
175	NOME JOINT UTILITY SYSTEM	(331)	(331)	(301)	(301)	(311)	(509)
176	CITY OF SAND POINT	(1,929)	(1,929)	(1,682)	(1,677)	(1,760)	(3,884)
177	KETCHIKAN GATEWAY BOROUGH SD	(3,253)	(3,253)	(2,545)	(2,530)	(2,767)	(5,208)
178	CITY OF DILLINGHAM	(2,500)	(2,500)	(2,047)	(2,038)	(2,189)	(4,709)
179	CITY OF UNALASKA	(10,702)	(10,702)	(9,056)	(9,021)	(9,573)	(20,181)
180	KENAI PENINSULA BOROUGH	(19,509)	(19,509)	(16,757)	(16,700)	(17,622)	(37,902)
181	CITY OF KETCHIKAN	(6,248)	(6,248)	(5,258)	(5,238)	(5,569)	(11,979)
182	CITY OF SEWARD	(3,516)	(3,516)	(2,968)	(2,956)	(3,140)	(6,555)
183	CITY OF FORT YUKON	(923)	(923)	(831)	(830)	(860)	(1,531)
184	BRISTOL BAY BOROUGH SD	(456)	(456)	(405)	(404)	(421)	(781)
185	CORDOVA CITY SD	(629)	(629)	(529)	(527)	(560)	(1,084)
186	CITY OF CRAIG	(1,243)	(1,243)	(1,010)	(1,005)	(1,083)	(2,421)
187	PETERSBURG MEDICAL CENTER	(3,173)	(3,173)	(2,487)	(2,473)	(2,703)	(5,060)
189	HAINES BOROUGH	(2,811)	(2,811)	(2,407)	(2,399)	(2,534)	(5,109)
190	KENAI PENINSULA BOROUGH SD	(6,462)	(6,462)	(4,797)	(4,763)	(5,320)	(10,117)
191	CITY OF NORTH POLE	(5,430)	(5,430)	(4,800)	(4,787)	(4,998)	(10,964)
192	CITY OF GALENA	(590)	(590)	(500)	(499)	(529)	(994)
193	CITY OF NENANA	51	51	53	53	53	121
195	YUPIIT SD	(742)	(742)	(621)	(619)	(659)	(1,008)
196	NENANA CITY SD	(730)	(730)	(561)	(558)	(614)	(1,119)
198	CITY OF SAXMAN	99	99	106	106	104	135
199	CITY OF HOONAH	(3,386)	(3,386)	(2,932)	(2,923)	(3,075)	(7,117)
200	CITY OF PELICAN	0	0	8	8	6	52
202	CITY OF WHITTIER	(1,434)	(1,434)	(1,249)	(1,245)	(1,307)	(2,658)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(627)	(627)	(398)	(394)	(470)	(1,042)
204	CRAIG CITY SD	(353)	(353)	(248)	(246)	(281)	(500)
205	DILLINGHAM CITY SD	(389)	(389)	(266)	(263)	(304)	(892)
206	CITY OF THORNE BAY	(171)	(171)	(120)	(119)	(136)	(223)
208	CITY OF AKUTAN	(417)	(417)	(328)	(326)	(356)	(81)
209	UNALASKA CITY SD	(591)	(591)	(496)	(494)	(526)	(1,001)
211	KASHUNAMIUT SD	(68)	(68)	30	32	(1)	(126)
215	CITY OF HOMER	(4,466)	(4,466)	(3,730)	(3,714)	(3,961)	(8,468)
218	SPECIAL EDUCATION SERVICE AGENCY	(18)	(18)	9	10	1	14
219	BARTLETT REGIONAL HOSPITAL	(17,040)	(17,040)	(13,516)	(13,443)	(14,623)	(26,570)
220	NORTHWEST ARCTIC BOROUGH	(350)	(350)	(152)	(148)	(214)	(748)
221	SAINT MARY'S SD	(440)	(440)	(357)	(355)	(383)	(798)
223	BRISTOL BAY RHA	(154)	(154)	(51)	(49)	(84)	(171)
224	COPPER RIVER BASIN RHA	(41)	(41)	7	8	(8)	(30)
225	SKAGWAY CITY SD	(144)	(144)	(122)	(121)	(129)	(265)
227	CITY OF KLAWOCK	(490)	(490)	(395)	(393)	(425)	(950)
228	PETERSBURG CITY SD	(490)	(490)	(381)	(379)	(415)	(807)
230	ALEUTIANS EAST BOROUGH	(314)	(314)	(256)	(255)	(274)	(493)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
235	CITY OF HUSLIA	(54)	(54)	(43)	(43)	(46)	(87)
237	CITY OF KALTAG	(9)	(9)	(6)	(6)	(7)	(27)
240	HAINES BOROUGH SD	(148)	(148)	(81)	(80)	(102)	(287)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	87	87	96	96	93	93
244	ALEUTIANS EAST BOROUGH SD	(246)	(246)	(163)	(161)	(189)	(573)
246	DELTA/GREELY SD	(236)	(236)	(130)	(128)	(163)	(366)
247	LAKE AND PENINSULA BOROUGH	(225)	(225)	(177)	(176)	(192)	(459)
248	CITY AND BOROUGH OF YAKUTAT	(542)	(542)	(449)	(447)	(478)	(899)
249	CITY OF UNALAKLEET	96	96	123	124	115	328
251	KLAWOCK CITY SD	(139)	(139)	(96)	(96)	(110)	(241)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(1,535)	(1,535)	(1,282)	(1,277)	(1,362)	(2,600)
257	PELICAN CITY SD	(15)	(15)	(13)	(13)	(14)	(35)
258	DENALI BOROUGH	(385)	(385)	(319)	(317)	(340)	(718)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(4,378)	(4,378)	(3,446)	(3,426)	(3,739)	(7,556)
263	INTERIOR RHA	(471)	(471)	(373)	(371)	(404)	(755)
264	YAKUTAT SD	(64)	(64)	(46)	(46)	(52)	(75)
265	KAKE CITY SD	(244)	(244)	(199)	(198)	(213)	(389)
267	ALEUTIAN HOUSING AUTHORITY	(197)	(197)	(115)	(113)	(141)	(300)
270	BERING STRAITS RHA	(203)	(203)	(103)	(101)	(135)	(510)
271	CITY OF EGEKIK	(190)	(190)	(175)	(174)	(180)	(358)
275	ILISAGVIK COLLEGE	(2,382)	(2,382)	(1,727)	(1,714)	(1,933)	(3,783)
276	NORTH PACIFIC RIM HA	(418)	(418)	(346)	(344)	(368)	(769)
278	SAXMAN SEAPORT	(81)	(81)	(69)	(69)	(73)	(107)
279	TLINGIT-HAIDA RHA	(1,162)	(1,162)	(865)	(859)	(958)	(2,217)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(190)	(190)	(135)	(133)	(152)	(277)
282	CITY OF DELTA JUNCTION	158	158	183	183	175	291
283	CITY OF ANDERSON	14	14	16	16	15	29
284	INTER-ISLAND FERRY AUTHORITY	(417)	(417)	(320)	(318)	(351)	(683)
286	CITY OF SELDOVIA	(66)	(66)	(51)	(51)	(56)	(66)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(336)	(336)	(275)	(274)	(294)	(563)
290	CITY OF UPPER KALSKAG	(7)	(7)	(5)	(5)	(6)	(9)
291	CITY OF SHAKTOOLIK	(10)	(10)	(5)	(5)	(7)	(15)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(631)	(631)	(523)	(521)	(557)	(1,222)
296	MUNICIPALITY OF SKAGWAY	(2,424)	(2,424)	(1,991)	(1,982)	(2,127)	(4,085)
297	CITY OF NULATO	(9)	(9)	8	8	3	36
298	CITY OF ANIAK	(202)	(202)	(176)	(176)	(184)	(297)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(1,600)	(1,600)	(1,303)	(1,297)	(1,396)	(1,711)
<b>Total</b>		<b>(1,282,756)</b>	<b>(1,282,756)</b>	<b>(1,061,156)</b>	<b>(1,056,556)</b>	<b>(1,130,756)</b>	<b>(2,369,037)</b>



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

Employer Number	Employer Name	FY2019	FY2018	FY2017	FY2016
101	STATE OF ALASKA	2,029,112	1,102,948	1,108,815	1,654,395
102	SOUTHWEST REGION SD	3,935	2,494	2,178	2,516
103	ANNETTE ISLAND SD	3,294	1,965	1,787	1,895
104	BERING STRAIT SD	11,774	6,555	7,188	8,500
105	CHATHAM SD	1,115	643	587	646
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-
107	CITY OF VALDEZ	23,555	11,809	11,166	15,570
108	JUNEAU BOROUGH SD	21,655	12,027	11,545	13,271
109	MATANUSKA-SUSITNA BOROUGH	44,786	23,305	22,861	29,406
110	MATANUSKA-SUSITNA BOROUGH SD	54,296	30,494	30,915	35,261
111	ANCHORAGE SD	149,560	86,100	86,741	100,104
112	COPPER RIVER SD	2,294	1,193	1,040	1,214
113	UNIVERSITY OF ALASKA	125,182	58,084	46,774	43,132
115	CITY OF KENAI	23,345	12,230	12,472	21,284
116	FAIRBANKS NORTH STAR BOROUGH	42,310	22,301	20,474	23,616
117	FAIRBANKS NORTH STAR BOROUGH SD	58,182	31,321	29,882	35,148
118	DENALI BOROUGH SD	3,177	1,856	1,668	2,026
120	CITY AND BOROUGH OF SITKA	23,587	13,377	13,557	22,547
121	CHUGACH SD	1,010	567	601	839
122	KETCHIKAN GATEWAY BOROUGH	9,624	4,911	4,905	7,324
123	CITY OF SOLDOTNA	9,107	5,210	5,332	8,817
124	IDITAROD AREA SD	2,153	914	1,040	839
125	KUSPUK SD	2,313	1,463	1,404	1,285
126	CITY AND BOROUGH OF JUNEAU	73,525	39,226	41,478	58,740
128	CITY OF KODIAK	23,748	12,246	12,082	19,246
129	CITY OF FAIRBANKS	27,795	12,477	11,260	21,014
131	CITY OF WASILLA	19,310	9,932	9,145	13,398
133	SITKA BOROUGH SD	5,095	2,937	2,974	3,839
134	CITY OF PALMER	11,201	5,657	5,912	7,719
135	CITY AND BOROUGH OF WRANGELL	6,118	2,472	2,131	3,461
136	CITY OF BETHEL	18,895	8,353	8,810	13,638
137	VALDEZ CITY SD	3,044	2,090	2,305	3,573
138	HOONAH CITY SD	574	315	449	803
139	CITY OF NOME	9,836	5,344	5,144	8,346
140	CITY OF KOTZEBUE	16,136	8,553	9,641	16,268
141	GALENA CITY SD	7,190	4,227	4,128	4,985
143	CITY OF PETERSBURG	9,834	5,480	5,033	8,046
144	BRISTOL BAY BOROUGH	5,587	2,862	2,810	3,791
145	NORTH SLOPE BOROUGH	149,807	86,723	86,892	118,690
146	WRANGELL PUBLIC SD	1,634	756	739	813
148	CITY OF CORDOVA	6,664	4,108	4,817	7,082
149	NOME CITY SD	2,189	1,381	1,594	2,276
151	CITY OF KING COVE	1,911	1,233	1,053	1,413
152	ALASKA HOUSING FINANCE CORPORATION	22,705	12,874	12,440	14,040
153	LOWER YUKON SD	11,555	5,983	5,605	6,177
154	NORTHWEST ARCTIC BOROUGH SD	13,330	7,834	8,495	10,161
155	SOUTHEAST ISLAND SD	2,196	1,083	946	1,140
156	PRIBILOF SD	335	137	205	227
157	LOWER KUSKOKWIM SD	26,870	15,130	13,791	16,371
158	KODIAK ISLAND BOROUGH SD	12,901	7,280	8,191	9,659
159	YUKON FLATS SD	1,644	1,111	945	1,213
160	YUKON / KOYUKUK SD	4,508	2,568	2,491	2,798
161	NORTH SLOPE BOROUGH SD	23,416	13,127	12,442	13,998
162	ALEUTIAN REGION SD	-	-	-	125

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability  
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Employer Number	Employer Name	FY2019	FY2018	FY2017	FY2016
163	CORDOVA COMMUNITY MEDICAL CENTER	(2)	1,687	5,196	4,103
164	LAKE AND PENINSULA BOROUGH SD	2,833	1,800	2,094	2,428
165	SITKA COMMUNITY HOSPITAL	19,372	13,299	13,785	16,276
166	TANANA SD	428	217	123	211
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,859	1,495	1,538	1,838
168	HYDABURG CITY SD	496	328	327	306
169	CITY OF TANANA	14	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,238	962	801	981
171	CITY OF BARROW	2,294	1,664	1,199	1,441
172	CITY OF SAINT PAUL	3,907	1,816	1,404	3,204
173	MUNICIPALITY OF ANCHORAGE	466,376	242,773	230,906	348,121
174	KODIAK ISLAND BOROUGH	5,521	3,283	2,870	3,134
175	NOME JOINT UTILITY SYSTEM	557	253	230	75
176	CITY OF SAND POINT	4,557	1,816	1,724	3,791
177	KETCHIKAN GATEWAY BOROUGH SD	13,043	7,584	7,203	8,283
178	CITY OF DILLINGHAM	8,340	4,475	4,916	8,007
179	CITY OF UNALASKA	30,341	15,684	15,979	23,437
180	KENAI PENINSULA BOROUGH	50,697	25,599	26,254	40,804
181	CITY OF KETCHIKAN	18,237	10,035	9,310	15,014
182	CITY OF SEWARD	10,113	5,427	5,348	8,045
183	CITY OF FORT YUKON	1,684	867	569	321
184	BRISTOL BAY BOROUGH SD	940	476	334	269
185	CORDOVA CITY SD	1,837	858	860	935
186	CITY OF CRAIG	4,282	2,406	2,512	4,235
187	PETERSBURG MEDICAL CENTER	12,639	7,350	6,992	7,996
189	HAINES BOROUGH	7,432	3,991	4,100	4,809
190	KENAI PENINSULA BOROUGH SD	30,678	17,501	18,004	21,357
191	CITY OF NORTH POLE	11,605	5,551	5,599	11,108
192	CITY OF GALENA	1,657	760	838	999
193	CITY OF NENANA	37	374	132	305
195	YUPIIT SD	2,227	1,234	1,352	1,152
196	NENANA CITY SD	3,115	1,986	1,772	2,026
198	CITY OF SAXMAN	128	89	119	276
199	CITY OF HOONAH	8,358	7,119	7,416	9,377
200	CITY OF PELICAN	144	113	159	144
202	CITY OF WHITTIER	3,404	1,606	1,552	1,844
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	4,203	2,383	2,550	3,315
204	CRAIG CITY SD	1,941	1,173	1,226	1,427
205	DILLINGHAM CITY SD	2,276	1,342	1,028	1,361
206	CITY OF THORNE BAY	950	569	626	703
208	CITY OF AKUTAN	1,642	885	1,807	1,054
209	UNALASKA CITY SD	1,760	835	853	912
211	KASHUNAMIUT SD	1,803	1,185	1,183	1,702
215	CITY OF HOMER	13,559	7,583	7,025	10,577
218	SPECIAL EDUCATION SERVICE AGENCY	497	291	393	479
219	BARTLETT REGIONAL HOSPITAL	64,928	38,331	36,033	39,918
220	NORTHWEST ARCTIC BOROUGH	3,653	2,555	2,234	3,446
221	SAINT MARY'S SD	1,518	587	751	910
223	BRISTOL BAY RHA	1,898	1,090	1,346	1,696
224	COPPER RIVER BASIN RHA	883	533	640	831
225	SKAGWAY CITY SD	402	253	147	185
227	CITY OF KLAWOCK	1,757	919	1,145	2,078
228	PETERSBURG CITY SD	2,015	1,176	1,091	1,296
230	ALEUTIANS EAST BOROUGH	1,075	598	584	617

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Employer Number	Employer Name	FY2019	FY2018	FY2017	FY2016
235	CITY OF HUSLIA	205	201	91	114
237	CITY OF KALTAG	48	31	11	34
240	HAINES BOROUGH SD	1,237	677	731	1,032
242	CITY OF ELIM	-	-	-	-
243	CITY OF ATKA	167	81	119	301
244	ALEUTIANS EAST BOROUGH SD	1,537	773	738	1,191
246	DELTA/GREELY SD	1,948	1,177	1,235	1,611
247	LAKE AND PENINSULA BOROUGH	881	378	390	566
248	CITY AND BOROUGH OF YAKUTAT	1,725	926	1,579	818
249	CITY OF UNALAKLEET	498	862	1,010	1,872
251	KLAWOCK CITY SD	783	423	452	586
254	CITY OF MEKORYUK	-	-	-	-
255	ALASKA GATEWAY SD	4,668	2,508	2,215	2,422
257	PELICAN CITY SD	49	-	19	30
258	DENALI BOROUGH	1,231	590	526	677
259	CITY OF ALLAKAKET	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	17,186	8,949	8,990	10,898
263	INTERIOR RHA	1,808	1,052	985	1,117
264	YAKUTAT SD	332	203	227	240
265	KAKE CITY SD	836	433	455	484
267	ALEUTIAN HOUSING AUTHORITY	1,512	917	959	1,229
270	BERING STRAITS RHA	1,845	1,092	945	1,547
271	CITY OF EGEGIK	287	162	19	-
275	ILISAGVIK COLLEGE	12,064	7,336	7,018	8,564
276	NORTH PACIFIC RIM HA	1,325	623	585	726
278	SAXMAN SEAPORT	210	87	133	97
279	TLINGIT-HAIDA RHA	5,457	2,996	2,733	3,772
280	CITY OF TOKSOOK BAY	-	-	-	-
281	BARANOF ISLAND HA	1,022	571	645	753
282	CITY OF DELTA JUNCTION	457	361	448	690
283	CITY OF ANDERSON	39	29	43	60
284	INTER-ISLAND FERRY AUTHORITY	1,794	995	1,002	1,191
286	CITY OF SELDOVIA	263	150	193	170
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,122	617	561	632
290	CITY OF UPPER KALSKAG	29	18	19	19
291	CITY OF SHAKTOOLIK	84	51	55	70
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,002	715	862	1,125
296	MUNICIPALITY OF SKAGWAY	7,977	4,139	4,481	4,564
297	CITY OF NULATO	311	215	269	(310)
298	CITY OF ANIAK	474	279	242	176
299	ALASKA GASLINE DEVELOPMENT CORPORATION	5,463	3,666	3,818	3,089
<b>Total</b>		<b>4,082,941</b>	<b>2,214,314</b>	<b>2,195,862</b>	<b>3,103,993</b>

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Schedule E - Contribution History - Historical**

		<b>FY2015</b>	<b>FY2014</b>	<b>FY2013</b>	<b>FY2012</b>	<b>FY2011</b>	<b>FY2010</b>
<b>Total</b>	<b>Total Plan Contributions</b>	<b>2,790,000</b>	<b>2,372,000</b>	<b>1,541,000</b>	<b>1,582,000</b>	<b>1,852,000</b>	<b>1,495,000</b>