

State of Alaska Public Employees' Retirement System

Information Required Under Governmental Accounting Standards Board Statement No. 68 as of June 30, 2014

November 2015



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Document Version: 1.0 (July 2014).



November 6, 2015

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

Re: GASB 68 Report as of June 30, 2014

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 68 (GASB 68) for the State of Alaska Public Employees' Retirement System (PERS) for fiscal year ending June 30, 2015 based on a measurement date of June 30, 2014. Under GASB 68, accounting information prepared under GASB 67 as of June 30, 2014 (as previously provided) serves as the basis for these disclosures, which may be used for financial reporting for the fiscal year ending June 30, 2015. Please refer to the GASB 67 report for any supplemental information or documentation.

This report covers the pension portion of the defined benefit pension plan and the assets and liabilities of the Public Employees' Retirement System (PERS).

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 the Plan in accordance with the requirements of GASB 68 as of June 30, 2014.

The ARM Board and staff of the State of Alaska may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's audited financial statements. Use of this report for any other purpose or by anyone other than the ARM Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. No one may make any representations or warranties based on any statements or conclusions contained in this report without Buck Consultants' prior written consent.

Future actuarial measurements may differ significantly from current measurements due to Plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in Plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this valuation.

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In preparing the actuarial results, we have relied upon information provided by PERS staff regarding Plan provisions, participants, assets, contributions and other matters used in the actuarial valuation. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data.

This valuation was prepared based on the actuarial assumptions and methods used in the June 30, 2013 actuarial valuation of the PERS, except as noted herein. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of the PERS and to reasonable long-term expectations.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries and an Enrolled Actuary, and Todd Kanaster is an Associate of the Society of Actuaries. Both are 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.

Buck Consultants, LLC

David J. Kershner, FSA, EA, MAAA Principal, Consulting Actuary Todd D. Kanaster, ASA, MAAA, FCA Senior Consultant



Table of Contents

Section I – GASB 68 Information	2
Section II – Actuarial Assumptions and Methods	4
Section III – Summary of Plan Provisions	17
Appendix	24
Appendix 1 – Allocations of Pension Amounts by Employer	
Appendix 2 – Schedule C: Net Pension Liability Reconciliation as of June 30, 2014	
Appendix 3 – Schedule D: Employers' Proportionate Share of June 30, 2014 Deferred	



Section I – GASB 68 Information

Pension Expense

	FYE June 30, 2014
Service cost	\$ 160,827,851
Interest cost	940,785,601
Expected return on assets	(533,900,462)
Current period effect of benefit changes	0
Current period difference between expected and	
actual experience	0
Current period effect of changes in assumptions	0
Current period difference between projected and	
actual investment earnings	(134,716,708)
Member contributions	(106,565,000)
Administrative expenses	8,223,000
Service purchases and plan transfers	0
Current period recognition of prior years' deferred	
outflows of resources	0
Current period recognition of prior years' deferred	
inflows of resources	0
Other Additions Less Other Deductions	(49,000)
Total	\$ 334,605,282

The employers' allocation of the pension expense is shown in Schedule C in Appendix 2.

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

The average future working lifetime is 2.3 years.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2013, using the actuarial assumptions outlined in Section II, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2014.

The actuarial assumptions used in the June 30, 2013 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2005 to June 30, 2009, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board to better reflect expected future experience.



Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net Pension Liability

The employers' allocations of net pension liability as of June 30, 2013 and June 30, 2014 are shown in Appendix 1.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources is shown in Schedule C in Appendix 2.

Allocation of Future Years' Recognition of Deferred (Outflows)/Inflows

The employers' allocation of June 30, 2014 deferred (outflows)/inflows recognition for each of the next five fiscal years and thereafter is shown in Schedule D in Appendix 3. These amounts include recognition of the deferred (outflows)/inflows that occurred in FY2014.

3



Section II – Actuarial Assumptions and Methods

The funding method used in this valuation was adopted by the Board in October 2006. The asset smoothing method used to determine valuation assets was changed effective June 30, 2002.

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.

a. Actuarial Method – Entry Age Actuarial Cost

Liabilities and contributions shown in the report are computed using the Entry Age Actuarial Cost method of funding. Any funding surpluses or unfunded accrued liability is amortized over 25 years as a level dollar amount. The initial unfunded accrued liability was established on June 30, 2002 and amortized over a closed 25-year period. Any changes in the unfunded accrued liability established after June 30, 2002 due to changes in plan provisions, actuarial methods or assumptions, or actuarial experience are amortized over a 25-year period from the date established. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined. However, for GASB disclosure requirements, the net amortization period will not exceed 30 years.

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

The actuarial accrued liability for retired members and their beneficiaries currently receiving benefits, terminated vested members and disabled members not yet receiving benefits was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

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

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



b. Valuation of Assets

Effective June 30, 2002, the asset valuation method recognizes 20% of the difference between actual and expected investment return in each of the current and preceding four years. This method was phased in over the next five years. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

c. Changes in Methods Since the Prior Valuation

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

5



The demographic and economic assumptions used in the June 30, 2013 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in December 2010. These assumptions were the result of an experience study performed as of June 30, 2009.

Investment Return / Discount Rate	8.00% per year (geometric), compounded annually, net of expenses.	
Salary Scale	Inflation – 3.12% per year.	
	Productivity – 0.50% per year.	
	See Table 1 for salary scale rates	
Payroll Growth	3.62% per year. (Inflation + Productivity)	
Total Inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 3.12% annually.	
Mortality (Pre-termination)*	Peace Officer/Firefighter: Based upon the 2005-2009 actual mortality experience (see Table 2). 1994 Group Annuity Mortality (GAM) Table, sex distinct, 1994 Base Year without margin projected to 2013 using Projection Scale AA, 80% of the male table for males and 60% of the female table for females. Others:	
	Based upon the 2005-2009 actual mortality experience (see Table 3). 1994 GAM Table, sex distinct, 1994 Base Year without margin projected to 2013 using Projection Scale AA, 75% of the male table for males and 55% of the female table for females.	
	Deaths are assumed to be occupational 75% of the time for Peace Officer/Firefighter, 55% of the time for Others.	
Mortality (Post-termination)*	1994 GAM Table, sex-distinct, 1994 Base Year without margin projected to 2013 using Projection Scale AA for males and with a 1-year set-forward for females. (See Table 4.)	
Total Turnover	Based upon the 2005-2009 actual withdrawal experience. (See Table 5.)	
Disability	Incidence rates based upon the 2005-2009 actual experience, in accordance with Table 6. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table. Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighter, 55% of the time for Others.	
Retirement	Retirement rates based upon the 2005-2009 actual experience in accordance with Tables 7 and 8. Deferred vested members are assumed to retire at their earliest unreduced retirement date for Others. For Peace Officer/Firefighter, Tier 1 deferred vested members are assumed to retire at age 53 and Tiers 2 and 3 deferred vested members are assumed to retire at age 57.	
Marriage and Age Difference	Wives are assumed to be three years younger than husbands. 80% of male members and 70% of female members are assumed to be married.	

^{*}The mortality assumptions include an allowance for expected future mortality improvement. The mortality table used was set in 2010 with an Actual Deaths to Expected Deaths ratio of 109%.



Dependent Children	Benefits to dependent children have been valued assuming members who are married and between the ages of 25 and 45 have two dependent children.
Contribution Refunds	15% of terminating members with vested benefits are assumed to have their contributions refunded. 100% of those with non-vested benefits are assumed to have their contributions refunded.
COLA	Of those benefit recipients who are eligible for the COLA, 70% are assumed to remain in Alaska and receive the COLA.
Post-Retirement Pension Adjustment	50% and 75% of assumed inflation, or 1.56% and 2.34% respectively, is valued for the annual automatic Post-Retirement Pension Adjustment (PRPA) as specified in the statute.
Expenses	All expenses are net of the investment return assumption.
Part-Time Status	Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.65 years of credited service per year for Other members.
Final Average Earnings	Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

Table 1 Alaska PERS

Salary Scale

Peace Officer/Firefighter:

Percent Increase
6.36% 6.11 5.61 4.12

Others:

Year of Employment	Percent Increase
1	9.60%
2	7.60
3	6.61
4	6.11
5	5.61
6+	Age-based

Rates vary slightly by age after 5 years of employment.

Age	Percent Increase
25	5.11%
30	4.99
35	4.86
40	4.70
45	4.53
50	4.61
55	4.24
60+	3.62

Table 2 Alaska PERS Peace Officer/Firefighter

Mortality Table (Pre-termination)

Age	Male	Female
20	0.0303%	0.0135%
21	0.0323	0.0133
22	0.0345	0.0135
23	0.0380	0.0138
24	0.0419	0.0141
25	0.0470	0.0144
26	0.0534	0.0151
27	0.0569	0.0155
28	0.0590	0.0161
29	0.0609	0.0170
30	0.0627	0.0187
31	0.0642	0.0207
32	0.0656	0.0220
33	0.0663	0.0229
34	0.0664	0.0239
35	0.0666	0.0259
33	0.0000	0.0230
36	0.0674	0.0262
37	0.0697	0.0277
38	0.0721	0.0295
39	0.0753	0.0316
40	0.0792	0.0344
41	0.0837	0.0372
42	0.0890	0.0400
43	0.0943	0.0425
44	0.0997	0.0447
45	0.1059	0.0462
46	0.1133	0.0481
47	0.1133	0.0508
48	0.1226	0.0551
49	0.1331	0.0598
50	0.1445	0.0598
	0.1071	0.0003
51	0.1716	0.0745
52	0.1883	0.0856
53	0.2100	0.0978
54	0.2331	0.1111
55	0.2644	0.1270
56	0.3015	0.1474
57	0.3466	0.1712
58	0.3989	0.1970
59	0.4489	0.2266
60	0.5050	0.2604

Table 3 Alaska PERS Others

Mortality Table (Pre-termination)

Age	Male	Female
20	.0284%	.0123%
21	.0303	.0122
22	.0324	.0123
23	.0356	.0127
24	.0392	.0129
25	.0441	.0132
26	.0501	.0138
27	.0533	.0142
28	.0553	.0148
29	.0571	.0156
30	.0588	.0171
31	.0602	.0189
32	.0615	.0202
33	.0622	.0210
34	.0623	.0219
35	.0624	.0229
36	.0632	.0240
37	.0653	.0254
38	.0676	.0271
39	.0706	.0289
40	.0742	.0315
41	.0785	.0341
42	.0834	.0366
43	.0884	.0389
44	.0935	.0409
45	.0993	.0423
46	.1063	.0441
47	.1149	.0466
48	.1248	.0505
49	.1354	.0548
50	.1473	.0610
51	.1609	.0683
52	.1765	.0784
53	.1969	.0897
54	.2186	.1018
55	.2479	.1164
56	.2827	.1352
57	.3249	.1570
58	.3739	.1806
59	.4208	.2077
60	.4734	.2387

Table 4
Alaska PERS
Mortality Table (Post-termination)

Age	Male	Female
_		
50	0.1964%	0.1241%
51	0.2145	0.1426
52	0.2354	0.1631
53	0.2625	0.1851
54	0.2914	0.2117
55	0.3305	0.2457
56	0.3769	0.2854
57	0.4333	0.3284
58	0.4986	0.3777
59	0.5611	0.4339
60	0.6312	0.4979
61	0.7251	0.5701
62	0.8188	0.6527
63	0.9436	0.7450
64	1.0644	0.8442
65	1.1956	0.9476
66	1.3618	1.0523
67	1.5123	1.1499
68	1.6336	1.2424
69	1.7873	1.3422
70	1.9147	1.4342
71	2.0940	1.5830
71 72	2.0940	1.7260
73	2.5175	1.7260
73	2.7475	2.0940
75	3.0609	2.3377
73	3.0009	2.3377
76	3.0609	2.6690
77	3.7879	2.9853
78	4.2924	3.3273
79	4.8681	3.7068
80	5.5102	4.1355
81	6,2135	4.6249
82	6.9722	5.1616
83	7.6164	5.7377
84	8.4319	6.4966
85	9.1495	7.3658

Table 5 Alaska PERS

Total Turnover Assumptions

Peace Officer/Firefighter:

Select Rates of Turnover During the First 5 Years of Employment		
Year of Employment	Unisex Rates	
1 2	15.00% 10.00	
3	8.00	
4 5	7.00 6.00	

Ultimate Rates of Turnover After the First 5 Years of Employment		
Age	Male	Female
20	4.11%	5.19%
25	4.08	5.17
30	4.04	5.14
35	4.02	5.09
40	3.95	5.00
45	3.78	4.85
50	3.49	4.58
55	2.91	4.06
60	1.57	2.64
65+	4.32	5.40

Table 5 (continued) Alaska PERS

Total Turnover Assumptions

Others:

	Age at Hire				
Year of	20-34	35+			
Employment	Unisex Rates	Unisex Rates			
1	29.00%	20.00%			
2	25.00	17.00			
3	20.00	14.00			
4	16.00	11.00			
5	13.00	10.00			

Ultimate Rates of Turnover After the First 5 Years of Employment					
Age	Age Male Female				
20	9.50%	13.68%			
25	9.50	13.67			
30	9.50	12.60			
35	7.00	9.30			
40	5.90	7.35			
45	5.24	6.04			
50	5.09	5.94			
55	4.80	5.74			
60	4.19	5.23			
65+	5.50	6.25			

Table 6 Alaska PERS

Disability Table

	Peace Officer/	Other Mei	nber Rate
Age	Firefighter Rate	Male	Female
20	0000/	0240/	02.40/
20	.088%	.031%	.024%
21	.089	.031	.024
22	.090	.032	.024
23	.091	.032	.024
24	.093	.033	.025
25	.094	.033	.025
26	.095	.033	.025
27	.098	.034	.026
28	.100	.035	.027
29	.103	.036	.028
30	.105	.037	.029
31	.108	.037	.029
32	.110	.038	.029
33	.113	.039	.030
34	.116	.041	.031
35	.120	.042	.032
36	.124	.044	.034
37	.129	.045	.035
38	.134	.047	.036
39	.139	.048	.037
40	.144	.050	.039
41	.150	.052	.040
42	.159	.056	.043
43	.170	.059	.045
44	.185	.065	.050
45	.203	.071	.055
46	.220	.077	.059
47	.239	.083	.064
48	.259	.091	.070
49	.279	.097	.075
50	.300	.105	.081
51	.325	.114	.087
52	.358	.125	.096
53	.398	.139	.107
54	.444	.155	.119
55	.500	.175	.134
56	.574	.201	.155
57	.668	.234	.180
58	.763	.267	.205
59	.900	.315	.242
60	1.054	.368	.283

Table 7 Alaska PERS

Peace Officer/Firefighter Retirement Table

	Retirem	ent Rate
Age at	Reduced	Unreduced
Retirement	Unisex Rates	Unisex Rates
<50	N/A	11.00%
50	10.00%	18.50
51	10.00	18.50
52	10.00	18.50
53	10.00	18.50
54	11.00	18.50
55	10.00	25.00
56	10.00	25.00
57	10.00	25.00
58	10.00	25.00
59	11.00	25.00
	N1/A	22.22
60	N/A	30.00
61	N/A	25.00
62	N/A	30.00
63	N/A	25.00
64-74	N/A	50.00
75	N/A	100.00

Table 8

Alaska PERS

Others Retirement Table

	Retirement Rate			
Age at	Reduced	Unreduced		
Retirement	Unisex	Unisex		
	Rates	Rates		
<50	N/A	10.00%		
50	8.00%	30.00		
51	8.00%	30.00		
52	8.00	30.00		
53	8.00	30.00		
53 54	13.00	30.00		
34	13.00	30.00		
55	8.00	30.00		
56	8.00	17.50		
57	8.00	17.50		
58	8.00	16.50		
59	12.00	16.50		
60	N/A	20.50		
61	N/A	16.50		
62	N/A	24.50		
63	N/A	20.50		
64	N/A	22.50		
C.F.	NI/A	20.00		
65 66	N/A N/A	26.00 26.00		
67	N/A N/A	26.00		
68	N/A N/A	26.00 27.50		
69	N/A N/A	30.00		
70-89	N/A N/A	50.00		
70-03	IN//\(\tau\)	30.00		
90		100.00		

Changes in Actuarial Assumptions Since the Prior Valuation

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

Section III – Summary of Plan Provisions

1. Effective Date

January 1, 1961, with amendments through June 30, 2008. Chapter 82, 1986 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under the PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

2. Administration of Plan

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

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

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

3. Employers Included

Currently there are 159 employers participating in the PERS, including the State of Alaska and 158 political subdivisions and public organizations.

4. Membership

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

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

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

5. Credited Service

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

Members may claim other types of service, including:

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

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

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

At the election of certain PERS members, certain service may be credited in the same fashion as members in the State of Alaska Teachers' Retirement System (TRS).

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

6. Employer Contributions

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

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

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of pay amount over fixed 25-year periods.

Employer rates cannot be less than the normal cost rate.

Pursuant to AS 39.35.255 effective July 1, 2008, each PERS employer will pay a simple uniform contribution rate of 22% of member payroll.

7. Additional State Contributions

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

8. Member Contributions

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

<u>Contributions for Claimed Service:</u> Member contributions are also required for most of the claimed service described in (5) above.

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

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

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

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

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

9. Retirement Benefits

Eligibility:

- (a) Members, including deferred vested members, are eligible for normal retirement at age 55 or early retirement at age 50 if they were hired before July 1, 1986 (Tier 1), and 60 or early retirement at age 55 if they were hired after July 1, 1986 (Tiers 2 & 3). Additionally, they must have at least:
 - (i) five years of paid-up PERS service;
 - (ii) 60 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature before May 30, 1987;
 - 80 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
 - (iv) two years of paid-up PERS service and they are vested in the Teachers' Retirement System; or
 - (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.
- (b) Members may retire at any age when they have:
 - (i) 20 paid-up years of PERS Peace Officer/Firefighter service; or
 - (ii) 30 paid-up years of PERS "all other" or "elected official" service.

<u>Benefit Type</u>: Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, actuarially reduced benefits when they reach early retirement age and complete the service required.

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

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

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

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

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

10. Reemployment of Retired Members

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

Members retired under the Retirement Incentive Programs (RIPs) who return to employment under the PERS, Teachers' Retirement System (TRS), or the University of Alaska's Optional Retirement Plan will:

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

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

11. Disability Benefits

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

Occupational Disability: Members are not required to satisfy age or service requirements to be eligible for occupational disability. Monthly benefits are equal to 40% of their gross monthly compensation on the date of their disability. Members on occupational disability continue to earn PERS service until they become eligible for normal retirement. Peace

Officer/Firefighter members may elect to retain the disability benefit formula for the calculation of their normal retirement benefits.

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

12. Death Benefits

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

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

<u>Death after Occupational Disability:</u> When a member dies while occupationally disabled, benefits are paid as described above in Occupational Death.

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

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

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

13. Postretirement Pension Adjustments

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

(a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least age 65 or on PERS disability; or

(b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60, or has been receiving benefits for at least five years.

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

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

14. Alaska Cost of Living Allowance

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

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

Changes in Benefit Provisions Since the Prior Valuation

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

APPENDIX

		FY2013	FY2013	FY2014	FY2014
Employer Number	Employer Name	Total Contributions	Employer Proportion	Total Contributions	Employer Proportion
101	STATE OF ALASKA	93,930,552	27.24350546%	108,883,273	28.38813574%
101	STATE OF ALASKA - Nonemployer contribution	86,397,918	25.05874928%	94,240,318	24.57041250%
102	SOUTHWEST REGION SD	194,436	0.05639407%	227,600	0.05934011%
102	SOUTHWEST REGION SD - Nonemployer contribution	185,485	0.05379773%	205,825	0.05366282%
103	ANNETTE ISLAND SD	55,405	0.01606950%	63,109	0.01645384%
103	ANNETTE ISLAND SD - Nonemployer contribution	64,364	0.01866811%	70,008	0.01825252%
104	BERING STRAIT SD	684,184	0.19844003%	775,389	0.20216017%
104	BERING STRAIT SD - Nonemployer contribution	647,769	0.18787822%	697,092	0.18174642%
105	CHATHAM SD	33,056	0.00958742%	35,142	0.00916235%
105	CHATHAM SD - Nonemployer contribution	38,325	0.01111575%	35,613	0.00928493%
106	ALASKA MUNICIPAL LEAGUE	23,220	0.00673464%	27,792	0.00724596%
106	ALASKA MUNICIPAL LEAGUE - Nonemployer contribution	20,615	0.00597910%	22,979	0.00599121%
107	CITY OF VALDEZ	626,906	0.18182714%	708,410	0.18469731%
107	CITY OF VALDEZ - Nonemployer contribution	583,381	0.16920301%	624,200	0.16274183%
108	JUNEAU BOROUGH SD	957,448	0.27769715%	1,043,254	0.27199800%
108	JUNEAU BOROUGH SD - Nonemployer contribution	914,936	0.26536686%	934,518	0.24364841%
109	MATANUSKA-SUSITNA BOROUGH	1,634,410	0.47404220%	1,846,295	0.48136764%
109	MATANUSKA-SUSITNA BOROUGH - Nonemployer contribution	1,448,470	0.42011245%	1,532,631	0.39958890%
110	MATANUSKA-SUSITNA BOROUGH SD	2,323,290	0.67384416%	2,601,245	0.67819877%
110	MATANUSKA-SUSITNA BOROUGH SD - Nonemployer contribution	2,230,915	0.64705199%	2,369,140	0.61768406%
111	ANCHORAGE SD	7,701,318	2.23368123%	8,383,078	2.18564285%
111	ANCHORAGE SD - Nonemployer contribution	7,376,019	2.13933173%	7,614,660	1.98530039%
112	COPPER RIVER SD	94,742	0.02747887%	111,648	0.02910890%
112	COPPER RIVER SD - Nonemployer contribution	92,291	0.02676801%	84,824	0.02211532%
113	UNIVERSITY OF ALASKA	11,933,530	3.46118673%	13,145,373	3.42727235%
113	UNIVERSITY OF ALASKA - Nonemployer contribution	8,950,184	2.59590062%	9,304,446	2.42586285%
115	CITY OF KENAI	617,568	0.17911858%	709,807	0.18506138%

		FY2013 Total	FY2013 Employer	FY2014 Total	FY2014 Employer
Employer Number	Employer Name	Contributions	Proportion	Contributions	Proportion
115	CITY OF KENAI - Nonemployer contribution	575,033	0.16678185%	620,881	0.16187657%
116	FAIRBANKS NORTH STAR BOROUGH	2,063,693	0.59855110%	2,337,334	0.60939164%
116	FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution	1,864,864	0.54088299%	2,011,258	0.52437684%
117	FAIRBANKS NORTH STAR BOROUGH SD	2,847,179	0.82579241%	3,204,010	0.83535198%
117	FAIRBANKS NORTH STAR BOROUGH SD - Nonemployer contribution	2,691,822	0.78073279%	2,848,384	0.74263312%
118	DENALI BOROUGH SD	73,651	0.02136154%	91,428	0.02383712%
118	DENALI BOROUGH SD - Nonemployer contribution	84,334	0.02446023%	88,188	0.02299246%
120	CITY AND BOROUGH OF SITKA	868,675	0.25194938%	1,033,903	0.26955991%
120	CITY AND BOROUGH OF SITKA - Nonemployer contribution	790,674	0.22932627%	884,479	0.23060201%
121	CHUGACH SD	30,469	0.00883711%	37,595	0.00980179%
121	CHUGACH SD - Nonemployer contribution	36,016	0.01044615%	38,134	0.00994224%
122	KETCHIKAN GATEWAY BOROUGH	467,890	0.13570627%	540,060	0.14080501%
122	KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	425,704	0.12347073%	453,683	0.11828471%
123	CITY OF SOLDOTNA	287,694	0.08344251%	348,525	0.09086765%
123	CITY OF SOLDOTNA - Nonemployer contribution	269,626	0.07820200%	314,023	0.08187230%
124	IDITAROD AREA SD	75,176	0.02180400%	79,658	0.02076840%
124	IDITAROD AREA SD - Nonemployer contribution	72,187	0.02093697%	75,344	0.01964364%
125	KUSPUK SD	131,850	0.03824175%	150,884	0.03933870%
125	KUSPUK SD - Nonemployer contribution	111,434	0.03232014%	95,271	0.02483908%
126	CITY AND BOROUGH OF JUNEAU	2,893,101	0.83911167%	3,289,968	0.85776317%
126	CITY AND BOROUGH OF JUNEAU - Nonemployer contribution	2,558,000	0.74191928%	2,761,941	0.72009539%
128	CITY OF KODIAK	555,580	0.16113980%	648,804	0.16915663%
128	CITY OF KODIAK - Nonemployer contribution	528,868	0.15339224%	587,937	0.15328744%
129	CITY OF FAIRBANKS	830,646	0.24091954%	934,532	0.24365202%
129	CITY OF FAIRBANKS - Nonemployer contribution	716,484	0.20780809%	772,364	0.20137143%
131	CITY OF WASILLA	565,123	0.16390764%	626,761	0.16340954%
131	CITY OF WASILLA - Nonemployer contribution	526,968	0.15284113%	553,151	0.14421793%

		FY2013 Total	FY2013 Employer	FY2014 Total	FY2014 Employer
Employer Number		Contributions	Proportion	Contributions	Proportion
132	CITY OF SKAGWAY	-	0.00000000%	-	0.00000000%
132	CITY OF SKAGWAY - Nonemployer contribution	-	0.00000000%	-	0.00000000%
133	SITKA BOROUGH SD	212,700	0.06169115%	255,131	0.06651794%
133	SITKA BOROUGH SD - Nonemployer contribution	212,152	0.06153224%	242,186	0.06314304%
134	CITY OF PALMER	344,646	0.09996078%	387,280	0.10097202%
134	CITY OF PALMER - Nonemployer contribution	315,524	0.09151424%	331,263	0.08636706%
135	CITY AND BOROUGH OF WRANGELL	317,533	0.09209676%	363,638	0.09480799%
135	CITY AND BOROUGH OF WRANGELL - Nonemployer contribution	287,466	0.08337627%	313,126	0.08163850%
136	CITY OF BETHEL	518,319	0.15033256%	606,835	0.15821445%
136	CITY OF BETHEL - Nonemployer contribution	529,244	0.15350128%	562,433	0.14663790%
137	VALDEZ CITY SD	175,716	0.05096434%	186,104	0.04852119%
137	VALDEZ CITY SD - Nonemployer contribution	168,749	0.04894369%	165,649	0.04318804%
138	HOONAH CITY SD	54,895	0.01592178%	67,926	0.01770969%
138	HOONAH CITY SD - Nonemployer contribution	53,562	0.01553494%	62,117	0.01619527%
139	CITY OF NOME	218,018	0.06323374%	273,419	0.07128605%
139	CITY OF NOME - Nonemployer contribution	227,030	0.06584748%	251,940	0.06568609%
140	CITY OF KOTZEBUE	319,183	0.09257536%	382,307	0.09967546%
140	CITY OF KOTZEBUE - Nonemployer contribution	327,189	0.09489745%	360,769	0.09405991%
141	GALENA CITY SD	296,252	0.08592465%	291,336	0.07595734%
141	GALENA CITY SD - Nonemployer contribution	284,968	0.08265174%	302,412	0.07884505%
143	CITY OF PETERSBURG	388,792	0.11276481%	450,069	0.11734225%
143	CITY OF PETERSBURG - Nonemployer contribution	371,381	0.10771501%	405,991	0.10585021%
144	BRISTOL BAY BOROUGH	179,752	0.05213517%	228,068	0.05946198%
144	BRISTOL BAY BOROUGH - Nonemployer contribution	173,769	0.05039980%	202,128	0.05269898%
145	NORTH SLOPE BOROUGH	5,054,002	1.46585681%	6,028,825	1.57184017%
145	NORTH SLOPE BOROUGH - Nonemployer contribution	4,786,565	1.38828957%	5,330,893	1.38987479%
146	WRANGELL PUBLIC SD	76,729	0.02225438%	83,628	0.02180367%

146 WRANGELL PUBLIC SD - Nonemployer contribution 77,234 0.02240074% 78,453 0.0204545 148 CITY OF CORDOVA 188,930 0.054795694% 257,744 0.0671995 148 CITY OF CORDOVA - Nonemployer contribution 191,672 0.05559227% 246,333 0.064224 149 NOME CITY SD - Nonemployer contribution 155,421 0.04607822% 163,645 0.04204945% 169,665 0.04204945% 169,665 0.04204945% 169,665 0.04204945% 169,665 0.04204945% 169,665 0.04204945% 169,665 0.04204945% 169,645 0.04567822% 163,645 0.0466982 163,645 0.04669869 1.0466982 163,645 0.04669869 1.0466982 163,645 0.04669869 1.0466982 163,645 0.04669869 1.0466989 1	ElN	England Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
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153 LOWER YUKON SD 520,220 0.15088401% 593,794 0.154814\$ 153 LOWER YUKON SD - Nonemployer contribution 476,166 0.13810657% 519,529 0.1354520 154 NORTHWEST ARCTIC BOROUGH SD 535,252 0.15524373% 645,491 0.1682925 154 NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution 533,217 0.15465352% 596,080 0.1554100 155 SOUTHEAST ISLAND SD 50,383 0.01461309% 59,008 0.0153843 155 SOUTHEAST ISLAND SD - Nonemployer contribution 54,014 0.01566605% 60,543 0.0157843 156 PRIBILOF SD 38,564 0.01118504% 44,572 0.0116200 156 PRIBILOF SD - Nonemployer contribution 27,536 0.00798655% 27,191 0.0070893 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629315 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368463 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253889 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486296 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858			2,064,193			0.60821387%
153 LOWER YUKON SD - Nonemployer contribution 476,166 0.13810657% 519,529 0.1354525 154 NORTHWEST ARCTIC BOROUGH SD 535,252 0.15524373% 645,491 0.1682925 154 NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution 533,217 0.15465352% 596,080 0.155410- 155 SOUTHEAST ISLAND SD 50,383 0.01461309% 59,008 0.0153841- 155 SOUTHEAST ISLAND SD - Nonemployer contribution 54,014 0.01566605% 60,543 0.017884- 156 PRIBILOF SD 38,564 0.01118504% 44,572 0.0116200 156 PRIBILOF SD - Nonemployer contribution 27,536 0.00798655% 27,191 0.0070883 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629318 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368461 158 KODIAK ISLAND BOROUGH SD - Nonemployer	152	ALASKA HOUSING FINANCE CORPORATION - Nonemployer contribution	1,735,496	0.50336129%	1,862,187	0.48551084%
154 NORTHWEST ARCTIC BOROUGH SD 535,252 0.15524373% 645,491 0.1682925 154 NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution 533,217 0.15465352% 596,080 0.155410 155 SOUTHEAST ISLAND SD 50,383 0.01461309% 59,008 0.015384* 155 SOUTHEAST ISLAND SD - Nonemployer contribution 54,014 0.01566605% 60,543 0.015784* 156 PRIBILOF SD 38,564 0.01118504% 44,572 0.011620 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337* 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629319 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368466 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301025 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.023996 159 YUKON / KOYUKUK SD - Nonemplo	153	LOWER YUKON SD	520,220	0.15088401%	593,794	0.15481435%
154 NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution 533,217 0.15465352% 596,080 0.155410 155 SOUTHEAST ISLAND SD 50,383 0.01461309% 59,008 0.0153847 155 SOUTHEAST ISLAND SD - Nonemployer contribution 54,014 0.01566605% 60,543 0.0157847 156 PRIBILOF SD 38,564 0.01118504% 44,572 0.0116206 156 PRIBILOF SD - Nonemployer contribution 27,536 0.00798655% 27,191 0.0070895 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629315 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368467 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301025 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253588 159 YUKON FLATS SD - Nonemployer contribution	153	LOWER YUKON SD - Nonemployer contribution	476,166	0.13810657%	519,529	0.13545203%
155 SOUTHEAST ISLAND SD 50,383 0.01461309% 59,008 0.015384* 155 SOUTHEAST ISLAND SD - Nonemployer contribution 54,014 0.01566605% 60,543 0.015784* 156 PRIBILOF SD 38,564 0.01118504% 44,572 0.0116206 156 PRIBILOF SD - Nonemployer contribution 27,536 0.00798655% 27,191 0.007089 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337* 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629315 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368467 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301025 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253588 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,002 <td< th=""><th>154</th><th>NORTHWEST ARCTIC BOROUGH SD</th><th>535,252</th><th>0.15524373%</th><th>645,491</th><th>0.16829291%</th></td<>	154	NORTHWEST ARCTIC BOROUGH SD	535,252	0.15524373%	645,491	0.16829291%
155 SOUTHEAST ISLAND SD - Nonemployer contribution 54,014 0.01566605% 60,543 0.0157847 156 PRIBILOF SD 38,564 0.01118504% 44,572 0.0116208 156 PRIBILOF SD - Nonemployer contribution 27,536 0.00798655% 27,191 0.0070893 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629318 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368467 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301029 159 YUKON FLATS SD - Nonemployer contribution 84,599 0.02453699% 97,263 0.0253588 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD - Nonemployer contribution 160,102 0.04643567% 186,521 0.0467992 161 NORTH	154	NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution	533,217	0.15465352%	596,080	0.15541047%
156 PRIBILOF SD 38,564 0.01118504% 44,572 0.0116208 156 PRIBILOF SD - Nonemployer contribution 27,536 0.00798655% 27,191 0.0070893 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629319 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368461 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301029 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253581 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486298 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660856	155	SOUTHEAST ISLAND SD	50,383	0.01461309%	59,008	0.01538472%
156 PRIBILOF SD - Nonemployer contribution 27,536 0.00798655% 27,191 0.0070893 157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629319 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.136846 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301026 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253588 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486299 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660856	155	SOUTHEAST ISLAND SD - Nonemployer contribution	54,014	0.01566605%	60,543	0.01578473%
157 LOWER KUSKOKWIM SD 1,434,011 0.41591876% 1,639,060 0.427337 157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629319 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368467 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301029 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253589 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486298 160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660856	156	PRIBILOF SD	38,564	0.01118504%	44,572	0.01162085%
157 LOWER KUSKOKWIM SD - Nonemployer contribution 1,278,824 0.37090869% 1,392,033 0.3629319 158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368467 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301029 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253589 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238999 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486299 160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	156	PRIBILOF SD - Nonemployer contribution	27,536	0.00798655%	27,191	0.00708938%
158 KODIAK ISLAND BOROUGH SD 477,179 0.13840037% 524,878 0.1368467 158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301029 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253589 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486299 160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	157	LOWER KUSKOKWIM SD	1,434,011	0.41591876%	1,639,060	0.42733719%
158 KODIAK ISLAND BOROUGH SD - Nonemployer contribution 474,768 0.13770103% 499,011 0.1301028 159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253588 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238998 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486298 160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	157	LOWER KUSKOKWIM SD - Nonemployer contribution	1,278,824	0.37090869%	1,392,033	0.36293192%
159 YUKON FLATS SD 84,599 0.02453699% 97,263 0.0253585 159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486299 160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	158	KODIAK ISLAND BOROUGH SD	477,179	0.13840037%	524,878	0.13684671%
159 YUKON FLATS SD - Nonemployer contribution 83,188 0.02412784% 91,668 0.0238996 160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486298 160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	158	KODIAK ISLAND BOROUGH SD - Nonemployer contribution	474,768	0.13770103%	499,011	0.13010257%
160 YUKON / KOYUKUK SD 160,102 0.04643567% 186,521 0.0486299 160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	159	YUKON FLATS SD	84,599	0.02453699%	97,263	0.02535850%
160 YUKON / KOYUKUK SD - Nonemployer contribution 162,444 0.04711518% 175,664 0.0457992 161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	159	YUKON FLATS SD - Nonemployer contribution	83,188	0.02412784%	91,668	0.02389965%
161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	160	YUKON / KOYUKUK SD	160,102	0.04643567%	186,521	0.04862990%
161 NORTH SLOPE BOROUGH SD 900,636 0.26121940% 1,020,578 0.2660858	160	YUKON / KOYUKUK SD - Nonemployer contribution	162,444	0.04711518%	175,664	0.04579921%
161 NOPTH SLOPE ROPOLICH SD - Nonemployer contribution 940 409 0 246274220/ 977 407 0 2297594	161	NORTH SLOPE BOROUGH SD	900,636	0.26121940%	1,020,578	0.26608585%
101 140K111 3LOFE BUNDUGH 3D - NUHEHIPIUYEL CUHUBUUH 045, 100 0.2402/43276 077,407 0.220730	161	NORTH SLOPE BOROUGH SD - Nonemployer contribution	849,108	0.24627432%	877,407	0.22875817%

Employer Number	Employer Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
162	ALEUTIAN REGION SD	15,613	0.00452836%	18,528	0.00483053%
162	ALEUTIAN REGION SD - Nonemployer contribution	12,332	0.00357685%	11,242	0.00293104%
163	CORDOVA COMMUNITY MEDICAL CENTER	201,409	0.05841629%	260,286	0.06786194%
163	CORDOVA COMMUNITY MEDICAL CENTER - Nonemployer contribution	197,461	0.05727139%	250,069	0.06519813%
164	LAKE AND PENINSULA BOROUGH SD	144,428	0.04188962%	163,507	0.04262977%
164	LAKE AND PENINSULA BOROUGH SD - Nonemployer contribution	147,068	0.04265552%	162,785	0.04244154%
165	SITKA COMMUNITY HOSPITAL	683,658	0.19828744%	781,560	0.20376898%
165	SITKA COMMUNITY HOSPITAL - Nonemployer contribution	704,718	0.20439556%	707,264	0.18439849%
166	TANANA SD	9,288	0.00269389%	9,892	0.00257915%
166	TANANA SD - Nonemployer contribution	9,401	0.00272658%	11,953	0.00311633%
167	SOUTHEAST REGIONAL RESOURCE CENTER	131,026	0.03800269%	144,711	0.03772919%
167	SOUTHEAST REGIONAL RESOURCE CENTER - Nonemployer contribution	113,809	0.03300904%	122,599	0.03196403%
168	HYDABURG CITY SD	16,475	0.00477841%	11,278	0.00294034%
168	HYDABURG CITY SD - Nonemployer contribution	19,355	0.00561362%	11,345	0.00295801%
169	CITY OF TANANA	12,789	0.00370919%	12,677	0.00330522%
169	CITY OF TANANA - Nonemployer contribution	10,226	0.00296591%	9,350	0.00243767%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	126,801	0.03677712%	139,547	0.03638272%
170	NORTH PACIFIC FISHERY MGMT COUNCIL - Nonemployer contribution	101,270	0.02937213%	106,040	0.02764679%
171	CITY OF BARROW	110,979	0.03218818%	134,529	0.03507455%
171	CITY OF BARROW - Nonemployer contribution	108,267	0.03140157%	125,795	0.03279732%
172	CITY OF SAINT PAUL	111,596	0.03236723%	128,370	0.03346884%
172	CITY OF SAINT PAUL - Nonemployer contribution	111,855	0.03244218%	126,008	0.03285294%
173	MUNICIPALITY OF ANCHORAGE	16,677,050	4.83699168%	18,293,258	4.76943313%
173	MUNICIPALITY OF ANCHORAGE - Nonemployer contribution	14,176,452	4.11172130%	14,692,003	3.83051106%
174	KODIAK ISLAND BOROUGH	277,124	0.08037681%	311,698	0.08126609%
174	KODIAK ISLAND BOROUGH - Nonemployer contribution	245,535	0.07121460%	262,151	0.06834809%
175	NOME JOINT UTILITY SYSTEM	84,681	0.02456081%	99,452	0.02592922%

Employer Number	Employer Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
175	NOME JOINT UTILITY SYSTEM - Nonemployer contribution	67,770	0.01965604%	79,866	0.02082277%
176	CITY OF SAND POINT	87,815	0.02546984%	101,353	0.02642478%
176	CITY OF SAND POINT - Nonemployer contribution	89,959	0.02609156%	95,979	0.02502376%
177	KETCHIKAN GATEWAY BOROUGH SD	376,811	0.10928978%	454,271	0.11843779%
177	KETCHIKAN GATEWAY BOROUGH SD - Nonemployer contribution	400,801	0.11624786%	463,696	0.12089520%
178	CITY OF DILLINGHAM	190,076	0.05512949%	232,118	0.06051791%
178	CITY OF DILLINGHAM - Nonemployer contribution	207,564	0.06020167%	227,607	0.05934182%
179	CITY OF UNALASKA	811,763	0.23544276%	964,672	0.25151017%
179	CITY OF UNALASKA - Nonemployer contribution	791,136	0.22946013%	867,350	0.22613630%
180	KENAI PENINSULA BOROUGH	1,601,727	0.46456293%	1,889,347	0.49259205%
180	KENAI PENINSULA BOROUGH - Nonemployer contribution	1,481,342	0.42964680%	1,640,636	0.42774804%
181	CITY OF KETCHIKAN	846,825	0.24561220%	960,245	0.25035580%
181	CITY OF KETCHIKAN - Nonemployer contribution	698,518	0.20259735%	745,265	0.19430597%
182	CITY OF SEWARD	400,507	0.11616271%	447,420	0.11665177%
182	CITY OF SEWARD - Nonemployer contribution	372,037	0.10790513%	395,408	0.10309117%
183	CITY OF FORT YUKON	40,643	0.01178816%	31,608	0.00824091%
183	CITY OF FORT YUKON - Nonemployer contribution	36,980	0.01072569%	30,800	0.00803017%
184	BRISTOL BAY BOROUGH SD	39,112	0.01134410%	46,314	0.01207494%
184	BRISTOL BAY BOROUGH SD - Nonemployer contribution	41,006	0.01189322%	43,491	0.01133892%
185	CORDOVA CITY SD	59,712	0.01731874%	65,675	0.01712285%
185	CORDOVA CITY SD - Nonemployer contribution	59,275	0.01719215%	61,277	0.01597615%
186	CITY OF CRAIG	121,695	0.03529624%	135,973	0.03545089%
186	CITY OF CRAIG - Nonemployer contribution	112,075	0.03250606%	128,487	0.03349923%
187	PETERSBURG MEDICAL CENTER	380,890	0.11047299%	467,469	0.12187886%
187	PETERSBURG MEDICAL CENTER - Nonemployer contribution	375,482	0.10890431%	434,300	0.11323112%
189	HAINES BOROUGH	165,735	0.04806946%	191,334	0.04988465%
189	HAINES BOROUGH - Nonemployer contribution	181,122	0.05253232%	188,296	0.04909269%

Employer Number	Employer Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
190	KENAI PENINSULA BOROUGH SD	1,421,242	0.41221530%	1,674,223	0.43650483%
190	KENAI PENINSULA BOROUGH SD - Nonemployer contribution	1,404,159	0.40726052%	1,546,741	0.40326770%
191	CITY OF NORTH POLE	197,080	0.05716074%	235,378	0.06136786%
191	CITY OF NORTH POLE - Nonemployer contribution	190,418	0.05522866%	217,320	0.05665982%
192	CITY OF GALENA	135,132	0.03919343%	149,891	0.03907961%
192	CITY OF GALENA - Nonemployer contribution	69,857	0.02026126%	71,034	0.01851991%
193	CITY OF NENANA	37,806	0.01096529%	53,954	0.01406700%
193	CITY OF NENANA - Nonemployer contribution	19,295	0.00559619%	11,736	0.00305972%
195	YUPIIT SD	158,184	0.04587948%	176,839	0.04610562%
195	YUPIIT SD - Nonemployer contribution	148,320	0.04301844%	140,670	0.03667565%
196	NENANA CITY SD	91,100	0.02642253%	110,027	0.02868645%
196	NENANA CITY SD - Nonemployer contribution	102,065	0.02960276%	104,186	0.02716347%
198	CITY OF SAXMAN	8,825	0.00255955%	11,652	0.00303788%
198	CITY OF SAXMAN - Nonemployer contribution	11,020	0.00319617%	11,064	0.00288454%
199	CITY OF HOONAH	81,086	0.02351797%	95,348	0.02485917%
199	CITY OF HOONAH - Nonemployer contribution	86,678	0.02513991%	95,785	0.02497307%
200	CITY OF PELICAN	13,383	0.00388171%	14,778	0.00385285%
200	CITY OF PELICAN - Nonemployer contribution	8,651	0.00250903%	8,658	0.00225743%
202	CITY OF WHITTIER	95,307	0.02764265%	100,117	0.02610251%
202	CITY OF WHITTIER - Nonemployer contribution	78,664	0.02281572%	89,950	0.02345187%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	140,577	0.04077264%	168,978	0.04405612%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY - Nonemployer contribution	155,781	0.04518246%	174,236	0.04542690%
204	CRAIG CITY SD	70,154	0.02034743%	77,721	0.02026343%
204	CRAIG CITY SD - Nonemployer contribution	76,015	0.02204723%	77,090	0.02009893%
205	DILLINGHAM CITY SD	124,334	0.03606158%	133,413	0.03478365%
205	DILLINGHAM CITY SD - Nonemployer contribution	122,204	0.03544395%	126,686	0.03302980%
206	CITY OF THORNE BAY	31,347	0.00909179%	34,044	0.00887595%

	Forthern Name	FY2013 Total Contributions	FY2013 Employer	FY2014 Total Contributions	FY2014 Employer
Employer Number 206			Proportion 0.00829023%		Proportion 0.00875299%
	CITY OF THORNE BAY - Nonemployer contribution CITY OF AKUTAN	28,583		33,572	
208		47,447	0.01376145%	72,553	0.01891619%
208	CITY OF AKUTAN - Nonemployer contribution	44,975	0.01304462%	54,670	0.01425355%
209	UNALASKA CITY SD. Namanan agartribution	93,643	0.02716006%	101,850	0.02655439%
209	UNALASKA CITY SD - Nonemployer contribution	89,799	0.02604506%	91,444	0.02384140%
211	KASHUNAMUT SD	119,604	0.03468982%	140,472	0.03662392%
211	KASHUNAMIUT SD - Nonemployer contribution	115,052	0.03336968%	132,107	0.03444314%
215	CITY OF HOMER	534,938	0.15515288%	595,071	0.15514730%
215	CITY OF HOMER - Nonemployer contribution	499,705	0.14493370%	527,468	0.13752191%
218	SPECIAL EDUCATION SERVICE AGENCY	16,601	0.00481506%	20,206	0.00526815%
218	SPECIAL EDUCATION SERVICE AGENCY - Nonemployer contribution	20,291	0.00588522%	18,968	0.00494541%
219	BARTLETT REGIONAL HOSPITAL	2,414,841	0.70039754%	2,699,543	0.70382717%
219	BARTLETT REGIONAL HOSPITAL - Nonemployer contribution	2,261,003	0.65577861%	2,349,167	0.61247681%
220	NORTHWEST ARCTIC BOROUGH	163,631	0.04745947%	216,553	0.05645976%
220	NORTHWEST ARCTIC BOROUGH - Nonemployer contribution	169,451	0.04914751%	198,435	0.05173601%
221	SAINT MARY'S SD	41,805	0.01212495%	54,254	0.01414516%
221	SAINT MARY'S SD - Nonemployer contribution	43,354	0.01257426%	52,457	0.01367660%
222	CITY OF SELAWIK	985	0.00028580%	1,084	0.00028268%
222	CITY OF SELAWIK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
223	BRISTOL BAY RHA	133,551	0.03873484%	163,779	0.04270072%
223	BRISTOL BAY RHA - Nonemployer contribution	127,272	0.03691378%	142,009	0.03702471%
224	COPPER RIVER BASIN RHA	44,208	0.01282203%	44,665	0.01164512%
224	COPPER RIVER BASIN RHA - Nonemployer contribution	48,516	0.01407151%	44,208	0.01152589%
225	SKAGWAY CITY SD	30,329	0.00879672%	33,350	0.00869513%
225	SKAGWAY CITY SD - Nonemployer contribution	20,433	0.00592639%	20,324	0.00529878%
227	CITY OF KLAWOCK	41,458	0.01202439%	56,395	0.01470342%
227	CITY OF KLAWOCK - Nonemployer contribution	54,657	0.01585274%	58,256	0.01518867%

Employer Number	Employer Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
228	PETERSBURG CITY SD	82,930	0.02405296%	90,429	0.02357678%
228	PETERSBURG CITY SD - Nonemployer contribution	79,930	0.02318282%	85,794	0.02236839%
230	ALEUTIANS EAST BOROUGH	98,444	0.02855247%	109,613	0.02857837%
230	ALEUTIANS EAST BOROUGH - Nonemployer contribution	58,386	0.01693406%	64,365	0.01678131%
231	CITY OF KIVALINA	3,393	0.00098403%	3,733	0.00097329%
231	CITY OF KIVALINA - Nonemployer contribution	-	0.00000000%	-	0.00000000%
232	BERING STRAITS CRSA	-	0.00000000%	-	0.00000000%
232	BERING STRAITS CRSA - Nonemployer contribution	-	0.00000000%	-	0.00000000%
235	CITY OF HUSLIA	12,324	0.00357430%	13,523	0.00352581%
235	CITY OF HUSLIA - Nonemployer contribution	10,852	0.00314748%	10,989	0.00286508%
237	CITY OF KALTAG	2,216	0.00064258%	3,224	0.00084061%
237	CITY OF KALTAG - Nonemployer contribution	1,615	0.00046846%	2,328	0.00060695%
240	HAINES BOROUGH SD	65,907	0.01911557%	67,004	0.01746932%
240	HAINES BOROUGH SD - Nonemployer contribution	71,387	0.02070508%	68,406	0.01783489%
241	CITY OF NOORVIK	26,096	0.00756896%	26,916	0.00701768%
241	CITY OF NOORVIK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
242	CITY OF ELIM	2,355	0.00068311%	2,200	0.00057356%
242	CITY OF ELIM - Nonemployer contribution	1,779	0.00051609%	1,668	0.00043490%
243	CITY OF ATKA	4,131	0.00119827%	9,812	0.00255819%
243	CITY OF ATKA - Nonemployer contribution	6,852	0.00198725%	8,818	0.00229903%
244	ALEUTIANS EAST BOROUGH SD	70,706	0.02050735%	89,124	0.02323640%
244	ALEUTIANS EAST BOROUGH SD - Nonemployer contribution	71,256	0.02066709%	85,999	0.02242183%
245	ALEUTIANS WEST CRSA	5,962	0.00172917%	5,708	0.00148822%
245	ALEUTIANS WEST CRSA - Nonemployer contribution	-	0.00000000%	-	0.00000000%
246	DELTA/GREELY SD	151,031	0.04380493%	175,539	0.04576657%
246	DELTA/GREELY SD - Nonemployer contribution	147,985	0.04292140%	159,686	0.04163357%
247	LAKE AND PENINSULA BOROUGH	51,216	0.01485452%	37,096	0.00967163%

Employer Number	Employer Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
247	LAKE AND PENINSULA BOROUGH - Nonemployer contribution	19,646	0.00569823%	21,694	0.00565619%
248	CITY AND BOROUGH OF YAKUTAT	64,363	0.01866785%	76,017	0.01981909%
248	CITY AND BOROUGH OF YAKUTAT - Nonemployer contribution	60,361	0.01750700%	67,717	0.01765515%
249	CITY OF UNALAKLEET	32,939	0.00955347%	46,775	0.01219524%
249	CITY OF UNALAKLEET - Nonemployer contribution	38,449	0.01115160%	46,851	0.01221491%
251	KLAWOCK CITY SD	48,778	0.01414739%	45,474	0.01185589%
251	KLAWOCK CITY SD - Nonemployer contribution	45,725	0.01326213%	38,160	0.00994910%
254	CITY OF MEKORYUK	3,747	0.00108683%	4,070	0.00106119%
254	CITY OF MEKORYUK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
255	ALASKA GATEWAY SD	89,669	0.02600757%	99,080	0.02583210%
255	ALASKA GATEWAY SD - Nonemployer contribution	100,221	0.02906810%	110,074	0.02869871%
256	CITY OF SAINT GEORGE	25,690	0.00745109%	28,123	0.00733213%
256	CITY OF SAINT GEORGE - Nonemployer contribution	-	0.00000000%	-	0.00000000%
257	PELICAN CITY SD	9,823	0.00284903%	11,553	0.00301207%
257	PELICAN CITY SD - Nonemployer contribution	6,053	0.00175574%	5,801	0.00151238%
258	DENALI BOROUGH	34,167	0.00990985%	36,769	0.00958639%
258	DENALI BOROUGH - Nonemployer contribution	36,868	0.01069307%	38,363	0.01000205%
259	CITY OF ALLAKAKET	2,411	0.00069932%	2,653	0.00069169%
259	CITY OF ALLAKAKET - Nonemployer contribution	-	0.00000000%	-	0.00000000%
260	CITY OF KACHEMAK	2,148	0.00062290%	2,650	0.00069092%
260	CITY OF KACHEMAK - Nonemployer contribution	1,732	0.00050238%	2,053	0.00053519%
262	COOK INLET HOUSING AUTHORITY	490,014	0.14212316%	612,411	0.15966831%
262	COOK INLET HOUSING AUTHORITY - Nonemployer contribution	498,237	0.14450797%	547,917	0.14285324%
263	INTERIOR RHA	132,159	0.03833114%	132,562	0.03456165%
263	INTERIOR RHA - Nonemployer contribution	125,219	0.03631831%	119,980	0.03128119%
264	YAKUTAT SD	28,903	0.00838288%	29,712	0.00774652%
264	YAKUTAT SD - Nonemployer contribution	26,048	0.00755483%	24,142	0.00629444%

Employer Number	Employer Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
265	KAKE CITY SD	38,337	0.01111915%	48,232	0.01257514%
265	KAKE CITY SD - Nonemployer contribution	36,794	0.01067169%	45,361	0.01182655%
266	CITY OF QUINHAGAK	2,159	0.00062632%	2,376	0.00061949%
266	CITY OF QUINHAGAK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
267	ALEUTIAN HOUSING AUTHORITY	108,392	0.03143795%	128,809	0.03358325%
267	ALEUTIAN HOUSING AUTHORITY - Nonemployer contribution	99,714	0.02892084%	110,499	0.02880936%
270	BERING STRAITS RHA	120,405	0.03492212%	143,539	0.03742371%
270	BERING STRAITS RHA - Nonemployer contribution	112,816	0.03272115%	124,786	0.03253428%
271	CITY OF EGEGIK	8,704	0.00252445%	10,552	0.00275124%
271	CITY OF EGEGIK - Nonemployer contribution	7,020	0.00203597%	8,174	0.00213112%
275	ILISAGVIK COLLEGE	413,068	0.11980583%	453,402	0.11821125%
275	ILISAGVIK COLLEGE - Nonemployer contribution	428,170	0.12418604%	432,416	0.11273987%
276	NORTH PACIFIC RIM HA	115,583	0.03352355%	129,200	0.03368509%
276	NORTH PACIFIC RIM HA - Nonemployer contribution	101,410	0.02941291%	112,358	0.02929412%
278	SAXMAN SEAPORT	7,256	0.00210451%	7,515	0.00195922%
278	SAXMAN SEAPORT - Nonemployer contribution	1,017	0.00029486%	-	0.00000000%
279	TLINGIT-HAIDA RHA	265,528	0.07701340%	292,816	0.07634322%
279	TLINGIT-HAIDA RHA - Nonemployer contribution	260,881	0.07566574%	266,827	0.06956725%
280	CITY OF TOKSOOK BAY	4,225	0.00122532%	2,648	0.00069049%
280	CITY OF TOKSOOK BAY - Nonemployer contribution	1,956	0.00056730%	1,271	0.00033150%
281	BARANOF ISLAND HA	59,360	0.01721660%	67,516	0.01760282%
281	BARANOF ISLAND HA - Nonemployer contribution	56,044	0.01625483%	60,599	0.01579937%
282	CITY OF DELTA JUNCTION	23,278	0.00675147%	27,078	0.00705984%
282	CITY OF DELTA JUNCTION - Nonemployer contribution	23,186	0.00672483%	24,878	0.00648610%
283	CITY OF ANDERSON	6,724	0.00195014%	7,179	0.00187175%
283	CITY OF ANDERSON - Nonemployer contribution	-	0.00000000%	-	0.00000000%
284	INTER-ISLAND FERRY AUTHORITY	93,354	0.02707641%	102,105	0.02662097%

		FY2013	FY2013	FY2014	FY2014
		Total	Employer	Total	Employer
Employer Number		Contributions	Proportion	Contributions	Proportion
284	INTER-ISLAND FERRY AUTHORITY - Nonemployer contribution	86,235	0.02501151%	92,050	0.02399927%
285	CITY OF HOOPER BAY	6,127	0.00177713%	6,742	0.00175774%
285	CITY OF HOOPER BAY - Nonemployer contribution	-	0.00000000%	-	0.00000000%
286	CITY OF SELDOVIA	6,403	0.00185705%	7,978	0.00208009%
286	CITY OF SELDOVIA - Nonemployer contribution	6,511	0.00188839%	6,893	0.00179722%
287	CITY OF KOYUK	2,145	0.00062216%	2,360	0.00061537%
287	CITY OF KOYUK - Nonemployer contribution	-	0.00000000%	-	0.00000000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	108,782	0.03155093%	115,229	0.03004253%
288	NORTHWEST INUPIAT HOUSING AUTHORITY - Nonemployer contribution	99,656	0.02890399%	97,026	0.02529668%
290	CITY OF UPPER KALSKAG	2,855	0.00082801%	5,559	0.00144926%
290	CITY OF UPPER KALSKAG - Nonemployer contribution	1,504	0.00043617%	1,995	0.00052018%
291	CITY OF SHAKTOOLIK	1,947	0.00056477%	1,737	0.00045278%
291	CITY OF SHAKTOOLIK - Nonemployer contribution	2,895	0.00083968%	2,711	0.00070683%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	120,374	0.03491320%	136,498	0.03558794%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT - Nonemployer contribution	101,549	0.02945310%	108,672	0.02833310%
294	CITY OF MOUNTAIN VILLAGE	-	0.00000000%	-	0.00000000%
294	CITY OF MOUNTAIN VILLAGE - Nonemployer contribution	-	0.00000000%	-	0.00000000%
296	MUNICIPALITY OF SKAGWAY	265,608	0.07703650%	329,904	0.08601277%
296	MUNICIPALITY OF SKAGWAY - Nonemployer contribution	247,780	0.07186571%	282,686	0.07370203%
297	CITY OF NULATO	4,396	0.00127514%	6,965	0.00181600%
297	CITY OF NULATO - Nonemployer contribution	8,352	0.00242254%	10,726	0.00279649%
298	CITY OF ANIAK	9,548	0.00276943%	9,746	0.00254089%
298	CITY OF ANIAK - Nonemployer contribution	4,136	0.00119965%	3,682	0.00096006%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	0.00000000%	59,834	0.01560001%
299	ALASKA GASLINE DEVELOPMENT CORPORATION - Nonemployer contribution	-	0.00000000%	41,311	0.01077072%

Employer Number	Employer Name	FY2013 Total Contributions	FY2013 Employer Proportion	FY2014 Total Contributions	FY2014 Employer Proportion
	SUM Contribution - Employer	180,694,404	52.41%	206,758,129	53.91%
	SUM Contribution - Nonemployer	164,087,043	47.59%	176,793,907	46.09%
	SUM Contribution - Total	344,781,447	100.00%	383,552,036	100.00%

		FY2013	FY2014	Р	ension Expense Recognize	eu eu	FY	2014
Employer Number	Employer Name	Net Pension Liability	Net Pension Liability	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	Net Pension Liability Discou 1% 7.0%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
101	STATE OF ALASKA	1,430,664,901	1,324,061,955	94,988,202	26,134,388		977,087,978	1,736,099,7
101	STATE OF ALASKA - Nonemployer contribution	1,315,934,661	1,145,998,056	82,213,898	(11,149,788)		845,686,200	1,502,623,7
102	SOUTHWEST REGION SD	2,961,477	2,767,705	198,555			2,042,420	3,628,9
102 103	SOUTHWEST REGION SD - Nonemployer contribution ANNETTE ISLAND SD	2,825,133 843,873	2,502,908 767,430	179,559 55,055	,		1,847,014 566,323	3,281,7 1,006,2
103	ANNETTE ISLAND SD ANNETTE ISLAND SD - Nonemployer contribution	980,337	851,323	61,074	•	· ·	628,231	1,006,2
104	BERING STRAIT SD	10,420,876	9,429,030	676,439			6,958,128	12,363,2
104	BERING STRAIT SD - Nonemployer contribution	9,866,233	8,476,905	608,133			6,255,509	11,114,8
105	CHATHAM SD	503,474	427,345	30,658	(9,705)		315,358	560,3
105	CHATHAM SD - Nonemployer contribution	583,732	433,062	31,068			319,577	567,8
106	ALASKA MUNICIPAL LEAGUE	353,663	337,962	24,245			249,398	443,
106	ALASKA MUNICIPAL LEAGUE - Nonemployer contribution	313,986	279,438	20,047	276		206,211	366,
107	CITY OF VALUEZ	9,548,467	8,614,538	618,007	65,532		6,357,075	11,295,
107 108	CITY OF VALDEZ - Nonemployer contribution JUNEAU BOROUGH SD	8,885,523 14,582,983	7,590,504 12,686,363	544,543 910,120			5,601,392 9,361,868	9,952, 16,634,
108	JUNEAU BOROUGH SD - Nonemployer contribution	13,935,470	11,364,099	815,260	,		8,386,107	14,900,
109	MATANUSKA-SUSITNA BOROUGH	24,893,843	22,451,653	1,610,682			16,568,137	29,438
109	MATANUSKA-SUSITNA BOROUGH - Nonemployer contribution	22,061,777	18,637,380	1,337,046	(468,597)		13,753,404	24,437,
110	MATANUSKA-SUSITNA BOROUGH SD	35,386,239	31,632,130	2,269,289	99,425	2,368,714	23,342,845	41,475,
110	MATANUSKA-SUSITNA BOROUGH SD - Nonemployer contribution	33,979,275	28,809,640	2,066,803	,		21,259,997	37,774
111	ANCHORAGE SD	117,299,491	101,941,409	7,313,276			75,227,390	133,664,
111	ANCHORAGE SD - Nonemployer contribution	112,344,824	92,597,159	6,642,920			68,331,826	121,412,
112 112	COPPER RIVER SD - Nonemployer contribution	1,443,025 1,405,695	1,357,679 1,031,489	97,400 73,999		134,617 (32,232)	1,001,896 761,185	1,780, 1,352,
113	UNIVERSITY OF ALASKA	181,760,691	159,852,728	11,467,834	(774,339)		117,962,893	209,597,
113	UNIVERSITY OF ALASKA - Nonemployer contribution	136,321,073	113,145,602	8,117,065			83,495,494	148,355,
115	CITY OF KENAI	9,406,230	8,631,519	619,225			6,369,606	11,317,
115	CITY OF KENAI - Nonemployer contribution	8,758,379	7,550,147	541,648	(111,998)	429,649	5,571,611	9,899
116	FAIRBANKS NORTH STAR BOROUGH	31,432,300	28,422,870	2,039,057	247,513		20,974,581	37,267,
116	FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution	28,403,919	24,457,662	1,754,593	,		18,048,466	32,068,
117	FAIRBANKS NORTH STAR BOROUGH SD	43,365,646	38,961,973	2,795,132	•		28,751,884	51,086,
117	FAIRBANKS NORTH STAR BOROUGH SD - Nonemployer contribution	40,999,386	34,637,437	2,484,890	(869,898)		25,560,604	45,416,
118 118	DENALI BOROUGH SD DENALI BOROUGH SD - Nonemployer contribution	1,121,779 1,284,504	1,111,796 1,072,400	79,760 76,934	56,523 (33,512)		820,447 791,375	1,457, 1,406,
120	CITY AND BOROUGH OF SITKA	13,230,865	12,572,647	901,962	,	1,304,048	9,277,952	16,485,
120	CITY AND BOROUGH OF SITKA - Nonemployer contribution	12,042,835	10,755,597	771,607	•		7,937,064	14,102,
121	CHUGACH SD	464,072	457,169	32,797		54,823	337,367	599,
121	CHUGACH SD - Nonemployer contribution	548,569	463,720	33,267	,			608,
122	KETCHIKAN GATEWAY BOROUGH	7,126,476	6,567,341	471,141	•		4,846,351	8,611,
122 123	KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	6,483,939	5,516,963	395,787	,		4,071,228	7,233, 5,557,
123	CITY OF SOLDOTNA CITY OF SOLDOTNA - Nonemployer contribution	4,381,898 4,106,698	4,238,193 3,818,637	304,048 273,949		473,580 357,750	3,127,563 2,817,953	5,006
124	IDITAROD AREA SD	1,145,015	968,667	69,492	•		714,825	1,270
124	IDITAROD AREA SD - Nonemployer contribution	1,099,484	916,207	65,729			676,112	1,201,
125	KUSPUK SD	2,008,226	1,834,811	131,629			1,353,994	2,405,
125	KUSPUK SD - Nonemployer contribution	1,697,259	1,158,529	83,113			854,933	1,519
126	CITY AND BOROUGH OF JUNEAU Nonempleyer contribution	44,065,093	40,007,262	2,870,121	•	· · ·	29,523,252	52,457,
126 128	CITY AND BOROUGH OF JUNEAU - Nonemployer contribution CITY OF KODIAK	38,961,134 8,462,092	33,586,246 7,889,699	2,409,477 566,007	,		24,784,880 5,822,183	44,038, 10,344,
128	CITY OF KODIAK CITY OF KODIAK - Nonemployer contribution	8,462,092	7,889,699	512,908			5,822,183	9,374
129	CITY OF FAIRBANKS	12,651,644	11,364,268	815,273	,		8,386,231	14,900
129	CITY OF FAIRBANKS - Nonemployer contribution	10,912,830	9,392,242	673,799	(146,963)	526,837	6,930,980	12,315
131	CITY OF WASILLA	8,607,443	7,621,647	546,777	(11,373)	535,404	5,624,374	9,993
131	CITY OF WASILLA - Nonemployer contribution	8,026,296	6,726,524	482,561	(196,886)	285,674	4,963,820	8,819
132	CITY OF SKAGWAY Nonemplayer contribution	-	-	-	-	-	-	
132 133	CITY OF SKAGWAY - Nonemployer contribution SITKA BOROUGH SD	3,239,648	- 3,102,489	222,573	110,206	332,779	2,289,473	4,067
133	SITKA BOROUGH 3D SITKA BOROUGH SD - Nonemployer contribution	3,231,303	2,945,079	211,280	•		2,269,473	3,861
134	CITY OF PALMER	5,249,338	4,709,475	337,858	•		3,475,344	6,175
134	CITY OF PALMER - Nonemployer contribution	4,805,777	4,028,279	288,989	(117,521)	171,467	2,972,658	5,281
135	CITY AND BOROUGH OF WRANGELL	4,836,367	4,421,976	317,233			3,263,185	5,798
135	CITY AND BOROUGH OF WRANGELL - Nonemployer contribution	4,378,420	3,807,733	273,167			2,809,906	4,992
136	CITY OF BETHEL Nonempleyer contribution	7,894,561	7,379,341	529,394	•	709,355	5,445,565	9,675
136 137	CITY OF BETHEL - Nonemployer contribution VALDEZ CITY SD	8,060,963 2,676,340	6,839,395 2,263,095	490,658 162,354			5,047,113 1,670,045	8,967, 2,967,
137	VALDEZ CITY SD VALDEZ CITY SD - Nonemployer contribution	2,570,228	2,263,095	144,509			1,486,484	2,967
138	HOONAH CITY SD	836,116	826,004	59,258			609,548	1,083
138	HOONAH CITY SD - Nonemployer contribution	815,802	755,370	54,190			557,423	990,
139	CITY OF NOME	3,320,655	3,324,880	238,527	183,852	422,379	2,453,586	4,359
139	CITY OF NOME - Nonemployer contribution	3,457,913	3,063,690	219,789			2,260,842	4,017,
140	CITY OF KOTZEBUE	4,861,501	4,649,001	333,519	•	495,630	3,430,718	6,095,
140	CITY OF KOTZEBUE - Nonemployer contribution	4,983,443	4,387,084	314,729	,		3,237,437	5,752,
141 141	GALENA CITY SD GALENA CITY SD - Nonemployer contribution	4,512,245 4,340,372	3,542,756 3,677,442	254,157 263,820	, ,		2,614,367 2,713,759	4,645, 4,821,
143	CITY OF PETERSBURG	5,921,729	5,473,005	392,633			4,038,789	7,176,
14.3								

State of Alaska - Public Employees' Retirement System APPENDIX 2 Schedule C: Net Pension Liability Reconciliation as of June 30, 2014

		FY2013	FY2014	Р	ension Expense Recognize	d	FY	2014
Employer Number	Employer Name	Net Pension Liability	Net Pension Liability	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	1% 7.0%
(1) 144	BRISTOL BAY BOROUGH	(3)	(4)	(5)	(6)	(7)	(8)	(9)
144	BRISTOL BAY BOROUGH BRISTOL BAY BOROUGH - Nonemployer contribution	2,737,825 2,646,694	2,773,389 2,457,953	198,963 176,334	167,287 52,495	366,250 228,829	2,046,615 1,813,840	3,636,4 3,222,
145	NORTH SLOPE BOROUGH	76,977,975	73,312,802	5,259,460	2,419,830	7,679,290	54,100,986	96,127,
145	NORTH SLOPE BOROUGH - Nonemployer contribution	72,904,611	64,825,685	4,650,594		4,686,788	47,837,940	84,998,
146	WRANGELL PUBLIC SD	1,168,666	1,016,953	72,956		62,666	750,458	1,333,
146	WRANGELL PUBLIC SD - Nonemployer contribution	1,176,352	954,021	68,441		24,002	704,017	1,250,
148 148	CITY OF CORDOVA CITY OF CORDOVA - Nonemployer contribution	2,877,605 2,919,371	3,134,266 2,995,507	224,852 214,898		508,024 411,984	2,312,923 2,210,527	4,109,0 3,927,0
149	NOME CITY SD	2,208,184	2,063,075	148,005	•	197,854	1,522,441	2,705,0
149	NOME CITY SD - Nonemployer contribution	2,367,237	1,988,775	142,675	•	86,998	1,467,611	2,607,
151	CITY OF KING COVE	1,326,995	1,176,987		,	83,648	868,554	1,543,
151	CITY OF KING COVE - Nonemployer contribution	1,255,223	1,058,396	75,929		48,293	781,041	1,387,
152	ALASKA HOUSING FINANCE CORPORATION	31,439,910	28,367,937	2,035,116		2,252,429	20,934,043	37,195,
152 153	ALASKA HOUSING FINANCE CORPORATION - Nonemployer contribution LOWER YUKON SD	26,433,505 7,923,520	22,644,898 7,220,756	1,624,545 518,017		1,216,980 607,755	16,710,742 5,328,537	29,691, 9,467,
153	LOWER YUKON SD - Nonemployer contribution	7,923,526	6,317,670	453,230	•	392,621	4,662,108	8,283,
154	NORTHWEST ARCTIC BOROUGH SD	8,152,466	7,849,414	563,117	297,941	861,058	5,792,454	10,292
154	NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution	8,121,472	7,248,559	520,012	17,283	537,294	5,349,055	9,504
155	SOUTHEAST ISLAND SD	767,392	717,565	51,478		69,096	529,525	940
155	SOUTHEAST ISLAND SD - Nonemployer contribution	822,687	736,222	52,817	•	55,526	543,293	965
156 156	PRIBILOF SD - Nonemployer contribution	587,371 419,406	542,013 330,658	38,884 23,721	9,950 (20,484)	48,834 3,237	399,977 244,009	710 433
157	LOWER KUSKOKWIM SD	21,841,549	19,931,598		· · · · · · · · · · · · · · · · · · ·	1,690,600	14,708,470	26,134
157	LOWER KUSKOKWIM SD - Nonemployer contribution	19,477,892	16,927,647	1,214,389			12,491,712	22,195
158	KODIAK ISLAND BOROUGH SD	7,267,954	6,382,720	457,896	,	422,423	4,710,111	8,368
158	KODIAK ISLAND BOROUGH SD - Nonemployer contribution	7,231,229	6,068,164	435,330	,	261,841	4,477,985	7,956
159	YUKON FLATS SD	1,288,535	1,182,756	84,851	18,757	103,608	872,811	1,550
159	YUKON FLATS SD - Nonemployer contribution	1,267,049	1,114,713		, ,		822,599	1,461
160 160	YUKON / KOYUKUK SD YUKON / KOYUKUK SD - Nonemployer contribution	2,438,522 2,474,206	2,268,166 2,136,139	162,718 153,247		212,817 123,200	1,673,787 1,576,358	2,974 2,800
161	NORTH SLOPE BOROUGH SD	13,717,670	12,410,612	890,337		1,001,449	9,158,378	16,272
161	NORTH SLOPE BOROUGH SD - Nonemployer contribution	12,932,845	10,669,598	765,437	•	365,505	7,873,601	13,989
162	ALEUTIAN REGION SD	237,802	225,303	16,163	,	23,062	166,261	295
162	ALEUTIAN REGION SD - Nonemployer contribution	187,835	136,708	9,807	,	(4,938)	100,883	179,
163	CORDOVA COMMUNITY MEDICAL CENTER	3,067,672	3,165,175			442,734	2,335,732	4,150
163 164	CORDOVA COMMUNITY MEDICAL CENTER - Nonemployer contribution LAKE AND PENINSULA BOROUGH SD	3,007,549 2,199,791	3,040,931 1,988,311	218,156 142,641	•	399,141 159,541	2,244,047 1,467,269	3,987, 2,607,
164	LAKE AND PENINSULA BOROUGH SD LAKE AND PENINSULA BOROUGH SD - Nonemployer contribution	2,199,791	1,979,532				1,467,269	2,595
165	SITKA COMMUNITY HOSPITAL	10,412,863	9,504,067		,	806,977	7,013,501	12,461
165	SITKA COMMUNITY HOSPITAL - Nonemployer contribution	10,733,624	8,600,601	617,007	•	160,431	6,346,790	11,277
166	TANANA SD	141,467	120,295			6,010	88,771	157
166	TANANA SD - Nonemployer contribution	143,184	145,350		•	19,326	107,261	190
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,995,673	1,759,742		, ,	119,999	1,298,597	2,307
167 168	SOUTHEAST REGIONAL RESOURCE CENTER - Nonemployer contribution HYDABURG CITY SD	1,733,436 250,933	1,490,847 137,142	106,953 9,839		83,093 (32,129)	1,100,166 101,203	1,954 179
168	HYDABURG CITY SD - Nonemployer contribution	294,794	137,142	9,898		(50,736)	101,203	180
169	CITY OF TANANA	194,784	154,160	11,059		1,836	113,762	202
169	CITY OF TANANA - Nonemployer contribution	155,752	113,696	8,157	(12,061)	(3,904)	83,902	149
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,931,313	1,696,940	121,739		112,733	1,252,253	2,225
170	NORTH PACIFIC FISHERY MGMT COUNCIL - Nonemployer contribution	1,542,447	1,289,485	92,508		53,114	951,572	1,690
171 171	CITY OF BARROW CITY OF BARROW - Nonemployer contribution	1,690,329 1,649,021	1,635,926 1,529,712	117,361 109,742	65,902 31,868	183,263 141,610	1,207,227 1,128,847	2,145 2,005
171	CITY OF SAINT PAUL	1,649,021	1,561,033	111,989	•	137,141	1,120,647	2,005
172	CITY OF SAINT PAUL - Nonemployer contribution	1,703,668	1,532,307	-	·	119,306	1,130,762	2,009
173	MUNICIPALITY OF ANCHORAGE	254,009,684	222,452,965	15,958,775	(1,542,508)	14,416,267	164,158,570	291,678
173	MUNICIPALITY OF ANCHORAGE - Nonemployer contribution	215,922,850	178,660,339	12,817,092		6,396,454	131,841,919	234,258
174 174	KODIAK ISLAND BOROUGH - Nonemployer contribution	4,220,906	3,790,363			292,225	2,797,088 2,352,465	4,969
174 175	KODIAK ISLAND BOROUGH - Nonemployer contribution NOME JOINT UTILITY SYSTEM	3,739,762 1,289,786	3,187,850 1,209,375			163,248 118,004	2,352,465 892,455	4,179 1,585
175	NOME JOINT UTILITY SYSTEM - Nonemployer contribution	1,032,217	971,203		•			
176	CITY OF SAND POINT	1,337,523	1,232,488			110,222	909,511	1,616
176	CITY OF SAND POINT - Nonemployer contribution	1,370,172	1,167,143		` '	59,351	861,290	1,530
177	KETCHIKAN GATEWAY BOROUGH SD	5,739,241	5,524,103		•	605,168	4,076,497	7,243
177 178	KETCHIKAN GATEWAY BOROUGH SD - Nonemployer contribution CITY OF DILLINGHAM	6,104,638 2,895,069	5,638,720 2,822,639	404,522 202,496	•	510,631 325,525	4,161,078 2,082,959	7,393 3,701
178	CITY OF DILLINGHAM CITY OF DILLINGHAM - Nonemployer contribution	2,895,069	2,822,639		•	325,525 178,929	2,082,959	3,701
179	CITY OF UNALASKA	12,364,036	11,730,783	841,566		1,208,420	8,656,700	15,381
179	CITY OF UNALASKA - Nonemployer contribution	12,049,865	10,547,310	756,664		680,774	7,783,359	13,829
180	KENAI PENINSULA BOROUGH	24,396,048	22,975,175	1,648,239	639,965	2,288,205	16,954,469	30,124
180	KENAI PENINSULA BOROUGH - Nonemployer contribution	22,562,463	19,950,761	1,431,268		1,387,915	14,722,611	26,159
181	CITY OF KETCHIKAN	12,898,074	11,676,941	837,704		946,010	8,616,967	15,310
181 182	CITY OF KETCHIKAN - Nonemployer contribution CITY OF SEWARD	10,639,193 6,100,166	9,062,699 5,440,800	650,158 390,323	, ,		6,687,795 4,015,024	11,882 7,133
182	CITY OF SEWARD CITY OF SEWARD - Nonemployer contribution	5,666,528	4,808,315	344,949			3,548,283	6,304
183	CITY OF FORT YUKON	619,043	384,367		,	(53,417)	283,643	
163	CITY OF FORT YUKON CITY OF FORT YUKON - Nonemployer contribution	563,249	384,367 374,538		, , ,		283,643	

State of Alaska - Public Employees' Retirement System APPENDIX 2 Schedule C: Net Pension Liability Reconciliation as of June 30, 2014

		FY2013	FY2014	Р	Pension Expense Recognize	d	FY	2014
Employer Number	Employer Name	Net Pension Liability	Net Pension Liability	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	Net Pension Liability Discou 1% 7.0%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
184	BRISTOL BAY BOROUGH SD	595,724	563,192	40,403		57,090	415,606	738,4
184	BRISTOL BAY BOROUGH SD - Nonemployer contribution	624,560	528,863	37,941	(12,656)		390,273	693,4
185 185	CORDOVA CITY SD CORDOVA CITY SD - Nonemployer contribution	909,476 902,828	798,633 745,150	57,294 53,457	(' '		589,349 549,881	1,047,1 977,0
186	CITY OF CRAIG	1,853,546	1,653,479	118,621	3,531	122,152	1,220,180	2,168,0
186	CITY OF CRAIG - Nonemployer contribution	1,707,023	1,562,450	112,090	·		1,153,006	2,048,6
187	PETERSBURG MEDICAL CENTER	5,801,376	5,684,599	407,813		668,234	4,194,934	7,453,6
187 189	PETERSBURG MEDICAL CENTER - Nonemployer contribution HAINES BOROUGH	5,718,999	5,281,256	378,877 166,917	·	477,668	3,897,289	6,924,7
189	HAINES BOROUGH HAINES BOROUGH - Nonemployer contribution	2,524,319 2,758,681	2,326,689 2,289,751	166,917	(78,534)	208,361 85,733	1,716,974 1,689,716	3,050,7 3,002,3
190	KENAI PENINSULA BOROUGH SD	21,647,066	20,359,190	1,460,568			15,024,010	26,694,8
190	KENAI PENINSULA BOROUGH SD - Nonemployer contribution	21,386,871	18,808,964	1,349,355	(91,165)	1,258,190	13,880,025	24,662,1
191	CITY OF NORTH POLE	3,001,738	2,862,282	205,340	·		2,112,213	3,753,0
191 192	CITY OF NORTH POLE - Nonemployer contribution CITY OF GALENA	2,900,277 2,058,203	2,642,692 1,822,727	189,587 130,762			1,950,168 1,345,077	3,465,0 2,389,9
192	CITY OF GALENA CITY OF GALENA - Nonemployer contribution	1,063,999	863,794	61,969	, ,		1,345,077	2,389,9 1,132,6
193	CITY OF NENANA	575,831	656,104	47,069			484,170	860,2
193	CITY OF NENANA - Nonemployer contribution	293,878	142,710	10,238	(57,913)	(47,675)	105,312	187,
195	YUPIT SD	2,409,314	2,150,430	154,272	·		1,586,904	2,819,
195 196	YUPIIT SD - Nonemployer contribution NENANA CITY SD	2,259,070	1,710,603	122,719	, , ,	` ` `		2,242,
196	NENANA CITY SD NENANA CITY SD - Nonemployer contribution	1,387,552 1,554,559	1,337,976 1,266,942	95,986 90,890			987,356 934,936	1,754, ⁻ 1,661, ⁻
198	CITY OF SAXMAN	134,412	141,691	10,165	, ,	21,086	104,560	185,
198	CITY OF SAXMAN - Nonemployer contribution	167,844	134,539	9,652		2,537	99,283	176,
199	CITY OF HOONAH	1,235,022	1,159,466	83,180	•		855,625	1,520,2
199	CITY OF HOONAH - Nonemployer contribution	1,320,197	1,164,779	83,561	(3,809)		859,545	1,527,
200 200	CITY OF PELICAN CITY OF PELICAN - Nonemployer contribution	203,844 131,759	179,702 105,290	12,892 7,553	, ,		132,611 77,698	235,0 138,0
202	CITY OF WHITTIER	1,451,626	1,217,457	87,340	, ,		898,419	1,596,
202	CITY OF WHITTIER - Nonemployer contribution	1,198,144	1,093,828	78,471	14,525	92,996	807,187	1,434,
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,141,134	2,054,838	147,414	•	222,383	1,516,363	2,694,2
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY - Nonemployer contribution	2,372,711	2,118,774	152,001	5,581	157,582	1,563,543	2,778,
204 204	CRAIG CITY SD CRAIG CITY SD - Nonemployer contribution	1,068,525 1,157,788	945,114 937,442	67,803 67,252			697,445 691,783	1,239,2 1,229,
205	DILLINGHAM CITY SD	1,893,737	1,622,358	116,388	, , ,		1,197,214	2,127,2
205	DILLINGHAM CITY SD - Nonemployer contribution	1,861,303	1,540,556	110,519	,		1,136,849	2,019,
206	CITY OF THORNE BAY	477,446	413,987	29,699			305,500	542,8
206	CITY OF THORNE BAY - Nonemployer contribution	435,353	408,252	29,288			301,268	535,
208 208	CITY OF AKUTAN CITY OF AKUTAN - Nonemployer contribution	722,669 685,025	882,277 664,805	63,295 47,693			651,074 490,591	1,156,8 871,6
209	UNALASKA CITY SD	1,426,283	1,238,534	88,852			913,972	1,623,
209	UNALASKA CITY SD - Nonemployer contribution	1,367,730	1,111,996	79,775			820,594	1,458,
211	KASHUNAMIUT SD	1,821,701	1,708,190	122,546			1,260,554	2,239,
211	KASHUNAMIUT SD - Nonemployer contribution	1,752,375	1,606,476	115,249			1,185,494	2,106,
215 215	CITY OF HOMER CITY OF HOMER - Nonemployer contribution	8,147,695 7,611,045	7,236,285 6,414,212	519,131 460,156			5,339,997 4,733,351	9,488, 8,410,
218	SPECIAL EDUCATION SERVICE AGENCY	252,858	245,714	17,628	, , ,		181,324	322,
218	SPECIAL EDUCATION SERVICE AGENCY - Nonemployer contribution	309,056	230,661	16,548	·			302,
219	BARTLETT REGIONAL HOSPITAL	36,780,662	32,827,474	2,355,043	78,306	2,433,349	24,224,946	43,043,
219	BARTLETT REGIONAL HOSPITAL - Nonemployer contribution	34,437,545	28,566,766	2,049,380	, , ,		21,080,769	37,456,
220 220	NORTHWEST ARCTIC BOROUGH NORTHWEST ARCTIC BOROUGH - Nonemployer contribution	2,492,286 2,580,931	2,633,361 2,413,039	188,917 173,111	205,496 59,101	394,413 232,212	1,943,282 1,780,696	3,452, 3,163,
220	SAINT MARY'S SD	2,580,931	2,413,039 659,750	173,111 47,330			1,780,696	3,163, 865,
221	SAINT MARY'S SD - Nonemployer contribution	660,324	637,896	45,763	•	70,931	470,733	836,
222	CITY OF SELAWIK	15,009	13,185	946	·		9,730	17,
222	CITY OF SELAWIK - Nonemployer contribution	-	-	-	-	-	- 4 400 744	0.011
223 223	BRISTOL BAY RHA BRISTOL BAY RHA - Nonemployer contribution	2,034,121 1,938,490	1,991,621 1,726,884	142,879 123,887	90,550 2,533	233,428 126,419	1,469,711 1,274,349	2,611, 2,264,
224	COPPER RIVER BASIN RHA	673,336	543,145	38,965	·		400,812	2,264, 712,
224	COPPER RIVER BASIN RHA - Nonemployer contribution	738,951	537,583	38,566	, ,			704,
225	SKAGWAY CITY SD	461,951	405,553	29,094	,		299,277	531,
225 227	SKAGWAY CITY SD - Nonemployer contribution	311,218	247,142	17,730	, ,		182,378	324,
227	CITY OF KLAWOCK CITY OF KLAWOCK - Nonemployer contribution	631,449 832,490	685,788 708,421	49,198 50,822	·		506,075 522,777	899,; 928,
228	PETERSBURG CITY SD	1,263,117	1,099,654	78,889				1,441,
228	PETERSBURG CITY SD - Nonemployer contribution	1,217,422	1,043,293	74,846	(18,595)	56,251	769,895	1,367,
230	ALEUTIANS EAST BOROUGH	1,499,404	1,332,935	95,625			983,636	1,747,
230	ALEUTIANS EAST BOROUGH - Nonemployer contribution	889,275	782,704 45,306	56,151	, ,		577,594	1,026,
231 231	CITY OF KIVALINA CITY OF KIVALINA - Nonemployer contribution	51,675	45,396 -	3,257	(245)	3,011	33,500	59,
232	BERING STRAITS CRSA		-	-	-	-	-	
232	BERING STRAITS CRSA - Nonemployer contribution	-	-	-	-	-	-	
235	CITY OF HUSLIA	187,701	164,449	11,798			121,354	215,0
235	CITY OF HUSLIA - Nonemployer contribution	165,287	133,631	9,587			98,613	175,2
237	CITY OF KALTAG	33,744	39,207 28,309	2,813 2,031		7,334 5,193	28,933 20,891	51,4 37,

State of Alaska - Public Employees' Retirement System APPENDIX 2 Schedule C: Net Pension Liability Reconciliation as of June 30, 2014

		FY2013	FY2014	P	ension Expense Recognize	d	FY	2014
Employer Number	Employer Name	Net Pension Liability	Net Pension Liability	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	1% 7.0%
(1) 240	HAINES BOROUGH SD	(3)	(4) 814,793	(5) 58,453	(6) (37,587)	(7) 20,866	(8) 601,275	(9) 1,068,39
240	HAINES BOROUGH SD - Nonemployer contribution	1,087,306	831,844	59,676	(65,533)	(5,856)	613,857	1,090,70
241	CITY OF NOORVIK	397,476	327,314	23,482	(12,587)	10,895	241,541	429,17
241 242	CITY OF NOORVIK - Nonemployer contribution CITY OF ELIM	35,873	- 26,752	1,919	(2,501)	- (582)	19,741	35,07
242	CITY OF ELIM - Nonemployer contribution	27,102	20,284	1,455	(1,854)	(399)	14,969	26,59
243	CITY OF ATKA	62,926	119,318	8,560	31,050	39,610	88,050	156,44
243 244	CITY OF ATKA - Nonemployer contribution ALEUTIANS EAST BOROUGH SD	104,358 1,076,923	107,230 1,083,778	7,693 77,750	7,119 62,310	14,811 140,060	79,130 799,771	140,59 1,421,04
244	ALEUTIANS EAST BOROUGH SD - Nonemployer contribution	1,085,311	1,045,785	75,025	40,065	115,089	771,734	1,371,22
245	ALEUTIANS WEST CRSA	90,806	69,413	4,980	(5,501)	(522)	51,223	91,01
245 246	ALEUTIANS WEST CRSA - Nonemployer contribution DELTA/GREELY SD	2,300,371	- 2,134,616	153,137	- 44,788	- 197,926	1,575,234	2,798,89
246	DELTA/GREELY SD - Nonemployer contribution	2,253,974	1,941,847	139,308	(29,404)	109,904	1,432,981	2,546,13
247	LAKE AND PENINSULA BOROUGH	780,070	451,098	32,362	(118,337)	(85,975)	332,887	591,47
247 248	LAKE AND PENINSULA BOROUGH - Nonemployer contribution CITY AND BOROUGH OF YAKUTAT	299,237 980,323	263,813 924,390	18,926 66,316	(960)	17,966 92,601	194,680	345,90 1 212 04
248	CITY AND BOROUGH OF YAKUTAT CITY AND BOROUGH OF YAKUTAT - Nonemployer contribution	980,323	924,390 823,461	66,316 59,075	26,285 3,383	92,601 62,458	682,151 607,671	1,212,05 1,079,7
249	CITY OF UNALAKLEET	501,691	568,803	40,806	60,317	101,123	419,747	745,8°
249	CITY OF UNALAKLEET - Nonemployer contribution	585,615	569,720	40,872	24,278	65,149	420,424	747,0
251 251	KLAWOCK CITY SD - Nonemployer contribution	742,936 696,447	552,975 464,040	39,670 33,290	(52,320) (75,644)	(12,649) (42,353)	408,067 342,437	725,05 608,44
254	CITY OF MEKORYUK	57,074	49,495	3,551	(585)	2,965	36,525	64,89
254	CITY OF MEKORYUK - Nonemployer contribution	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD. Nonempleyer contribution	1,365,761	1,204,845	86,436	(4,006)	82,429	889,112	1,579,78
255 256	ALASKA GATEWAY SD - Nonemployer contribution CITY OF SAINT GEORGE	1,526,482 391,286	1,338,548 341,981	96,027 24,534	(8,434) (2,716)	87,593 21,818	987,778 252,364	1,755,09 448,40
256	CITY OF SAINT GEORGE - Nonemployer contribution	-	-	-	(2,110)	-	-	-
257	PELICAN CITY SD	149,614	140,487	10,079	3,723	13,801	103,672	184,2
257	PELICAN CITY SD - Nonemployer contribution DENALI BOROUGH	92,201	70,539	5,061	(5,556)	(496)	52,054	92,49
258 258	DENALI BOROUGH - Nonemployer contribution	520,406 561,536	447,123 466,509	32,077 33,467	(7,385) (15,777)	24,691 17,690	329,953 344,259	586,26 611,68
259	CITY OF ALLAKAKET	36,724	32,261	2,314	(174)	2,140	23,807	42,30
259	CITY OF ALLAKAKET - Nonemployer contribution	-	-	-	-	-	-	-
260 260	CITY OF KACHEMAK CITY OF KACHEMAK - Nonemployer contribution	32,711 26,382	32,225 24,962	2,312 1,791	1,553 749	3,865 2,540	23,781 18,421	42,25 32,73
262	COOK INLET HOUSING AUTHORITY	7,463,453	7,447,151	534,259	400,594	934,852	5,495,605	9,764,64
262	COOK INLET HOUSING AUTHORITY - Nonemployer contribution	7,588,689	6,662,873	477,994	(37,781)	440,213	4,916,849	8,736,30
263	INTERIOR RHA	2,012,921	1,612,003	115,645	(86,066)	29,579	1,189,573	2,113,6
263 264	INTERIOR RHA - Nonemployer contribution YAKUTAT SD	1,907,219 440,218	1,458,998 361,308	104,669 25,920	(115,008) (14,529)	(10,340) 11,391	1,076,664 266,627	1,913,0 473,7
264	YAKUTAT SD - Nonemployer contribution	396,734	293,581	21,062	(28,777)	(7,716)	216,648	384,9
265	KAKE CITY SD	583,911	586,522	42,077	33,243	75,320	432,822	769,0
265 266	KAKE CITY SD - Nonemployer contribution CITY OF QUINHAGAK	560,413 32,891	551,607 28,894	39,572 2,073	26,368 (156)	65,940 1,917	407,057 21,322	723,2 37,8
266	CITY OF QUINHAGAK - Nonemployer contribution	-	-	-	(130)	1,917	-	<i>51</i> ,0
267	ALEUTIAN HOUSING AUTHORITY	1,650,932	1,566,369	112,371	48,982	161,353	1,155,898	2,053,8
267 270	ALEUTIAN HOUSING AUTHORITY - Nonemployer contribution	1,518,748 1,833,900	1,343,708 1,745,494	96,398	(2,545)	93,852	991,586	1,761,8
270	BERING STRAITS RHA BERING STRAITS RHA - Nonemployer contribution	1,833,900	1,745,494	125,222 108,861	57,117 (4,267)	182,338 104,595	1,288,082 1,119,794	2,288,6 1,989,6
271	CITY OF EGEGIK	132,569	128,322	9,206	5,178	14,384	94,695	168,2
271	CITY OF EGEGIK - Nonemployer contribution	106,917	99,398	7,131	2,172	9,303	73,351	130,3
275 275	ILISAGVIK COLLEGE ILISAGVIK COLLEGE - Nonemployer contribution	6,291,481 6,521,503	5,513,536 5,258,344	395,541 377,234	(36,408) (261,341)	359,133 115,893	4,068,699 3,880,381	7,229,3 6,894,6
276	NORTH PACIFIC RIM HA	1,760,455	1,571,119	112,712	3,688	116,400	1,159,403	2,060,0
276	NORTH PACIFIC RIM HA - Nonemployer contribution	1,544,589	1,366,318	98,020	(2,712)	95,307	1,008,271	1,791,5
278 278	SAXMAN SEAPORT SAXMAN SEAPORT - Nonemployer contribution	110,516 15,484	91,381	6,556	(3,317) (6,732)	3,238 (6,732)	67,434	119,8
279	TLINGIT-HAIDA RHA	4,044,280	3,560,753	255,448	(15,302)	240,147	2,627,649	4,668,8
279	TLINGIT-HAIDA RHA - Nonemployer contribution	3,973,509	3,244,713	232,776	(139,242)	93,534	2,394,427	4,254,4
280 280	CITY OF TOKSOOK BAY CITY OF TOKSOOK BAY - Nonemployer contribution	64,346	32,205	2,310	, ,	(9,901)	23,766	42,2
280 281	BARANOF ISLAND HA	29,791 904,112	15,462 821,020	1,109 58,900	(5,384) 8,818	(4,275) 67,718	11,410 605,869	20,2 1,076,5
281	BARANOF ISLAND HA - Nonemployer contribution	853,606	736,904	52,866	(10,399)	42,466	543,797	966,
282	CITY OF DELTA JUNCTION	354,547	329,281	23,623	7,041	30,663	242,992	431,
282 283	CITY OF DELTA JUNCTION - Nonemployer contribution CITY OF ANDERSON	353,148 102,410	302,521 87,301	21,703 6,263	(5,451) (1,790)	16,252 4,473	223,244 64,424	396,0 114,4
283	CITY OF ANDERSON - Nonemployer contribution	-	-	- 0,203	(1,730)	- 4,473	-	114,
284	INTER-ISLAND FERRY AUTHORITY	1,421,890	1,241,639	89,075	(10,399)	78,676	916,264	1,628,
284 285	INTER-ISLAND FERRY AUTHORITY - Nonemployer contribution CITY OF HOOPER BAY	1,313,454 93,324	1,119,359 81,983	80,303	(23,112)	57,191 5,439	826,028 60,499	1,467,6 107,4
285	CITY OF HOOPER BAY - Nonemployer contribution	93,324	81,983	5,881	(443)	5,439	- 50,499	107,2
286	CITY OF SELDOVIA	97,521	97,018	6,960	5,092	12,053	71,594	127,2
286 287	CITY OF SELDOVIA - Nonemployer contribution CITY OF KOYUK	99,167	83,825	6,014	(2,082)	3,932	61,858	109,9
		32,672	28,702	2,059	(155)	1,904	21,180	37,6

State of Alaska - Public Employees' Retirement System APPENDIX 2

Schedule C: Net Pension Liability Reconciliation as of June 30, 2014

		FY2013	FY2014	Po	ension Expense Recognize	d	FY	2014
Employer Number	Employer Name	Net Pension Liability	Net Pension Liability	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	Net Pension Liability Discount +1% 9.0%	Net Pension Liability Discount - 1% 7.0%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,656,865	1,401,225	100,524	(34,440)		1,034,030	1,837,276
288	NORTHWEST INUPIAT HOUSING AUTHORITY - Nonemployer contribution	1,517,864	1,179,872	84,644	(82,363)		870,684	1,547,039
290	CITY OF UPPER KALSKAG	43,482	67,595	4,849	14,184	19,034	49,882	88,631
290	CITY OF UPPER KALSKAG - Nonemployer contribution	22,905	24,262	1,741	1,918	3,659	17,904	31,812
291	CITY OF SHAKTOOLIK	29,658	21,118	1,515	(2,557)		15,584	27,690
291	CITY OF SHAKTOOLIK - Nonemployer contribution	44,095	32,968	2,365	(3,033)		24,328	43,227
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	1,833,431	1,659,871	119,079	15,406	134,485	1,224,897	2,176,410
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT - Nonemployer contribution	1,546,700	1,321,495	94,804	(25,572)	69,232	975,194	1,732,734
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-
294	CITY OF MOUNTAIN VILLAGE - Nonemployer contribution	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	4,045,493	4,011,755	287,803	204,948	492,751	2,960,464	5,260,181
296	MUNICIPALITY OF SKAGWAY - Nonemployer contribution	3,773,954	3,437,565	246,611	41,927	288,538	2,536,742	4,507,308
297	CITY OF NULATO	66,963	84,701	6,076	12,349	18,425	62,505	111,059
297	CITY OF NULATO - Nonemployer contribution	127,217	130,432	9,357	8,538	17,895	96,252	171,022
298	CITY OF ANIAK	145,434	118,511	8,502	(5,218)		87,455	155,390
298	CITY OF ANIAK - Nonemployer contribution	62,998	44,779	3,212	(5,470)	, ,	33,044	58,713
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	727,606	52,198	356,182	408,380	536,935	954,031
299	ALASKA GASLINE DEVELOPMENT CORPORATION - Nonemployer contribution	-	502,361	36,039	245,919	281,958	370,716	658,692
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	SUM Contribution - Employer	2,752,173,117	2,514,257,395	180,372,820	34,197,078	214,569,897	1,855,389,517	3,296,674,693
	SUM Contribution - Nonemployer	2,499,224,884	2,149,881,063	154,232,462	(34,197,078)	120,035,385	1,586,498,977	2,818,907,287
	SUM Contribution - Total	5,251,398,000	4,664,138,458	334,605,282	(0)	334,605,282	3,441,888,494	6,115,581,980

Schedule C: Net Pension Liability Reconciliation as of June 30, 2014

			Defer	red Outflows of Re	esources			Deferre	ed Inflows of Reso	ources	
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Def Inflows Resour
Employer Number	Employer Name			•					•		
(10)	STATE OF ALASKA	(12)	(13)	(14)	(15)	(16) 33,974,704	(17)	(18) (152,974,247)	(19)	(20)	(21) (152,97
101 101	STATE OF ALASKA STATE OF ALASKA - Nonemployer contribution	-	-	-	33,974,704	33,974,704	-	(132,401,803)	-	(14,494,724)	
102	SOUTHWEST REGION SD	-	-	-	87,444	87,444	-	(319,764)		-	(31
102	SOUTHWEST REGION SD - Nonemployer contribution	-	-	-	-	-	-	(289,171)	-	(4,004)	
103 103	ANNETTE ISLAND SD ANNETTE ISLAND SD - Nonemployer contribution	-	-	-	11,408	11,408	-	(88,664) (98,357)	-	(12,335)	(1 (1)
104	BERING STRAIT SD		-	-	110,421	110,421	-	(1,089,374)	-	(12,333)	(1,0
104	BERING STRAIT SD - Nonemployer contribution	-	-	-	-	-	-	(979,371)	-	(182,003)	(1,1
105	CHATHAM SD. Nepompleyer contribution	-	-	-	-	-	-	(49,373)	-	(12,617)	(1
105 106	CHATHAM SD - Nonemployer contribution ALASKA MUNICIPAL LEAGUE	-	-	-	15,177	- 15,177	-	(50,033) (39,046)	-	(54,342)	(1 (
106	ALASKA MUNICIPAL LEAGUE - Nonemployer contribution	-	-	-	359		-	(32,285)	-	-	(
107	CITY OF VALDEZ	-	-	-	85,192	85,192	-	(995,273)	-	-	(9
107 108	CITY OF VALDEZ - Nonemployer contribution JUNEAU BOROUGH SD	<u>-</u>	-	-	-	-	-	(876,962) (1,465,707)	-	(191,780) (169,161)	(1,0 (1,6
108	JUNEAU BOROUGH SD JUNEAU BOROUGH SD - Nonemployer contribution	-	-	-		-	<u>-</u>	(1,465,707)	-	(644,643)	(1,0
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	217,432	217,432	-	(2,593,931)	-	-	(2,5
109	MATANUSKA-SUSITNA BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(2,153,252)	-	(609,176)	(2,
110 110	MATANUSKA-SUSITNA BOROUGH SD MATANUSKA-SUSITNA BOROUGH SD - Nonemployer contribution	-	-	-	129,253	129,253	- -	(3,654,588) (3,328,495)	-	(871,693)	(3,0 (4,2
111	ANCHORAGE SD	-	-	-	-	-	-	(11,777,704)	-	(1,425,866)	(13,
111	ANCHORAGE SD - Nonemployer contribution	-	-	-	-	-	-	(10,698,125)	-	(4,571,930)	(15,
112	COPPER RIVER SD	-	-	-	48,382	48,382	-	(156,858)	-	-	(
112 113	COPPER RIVER SD - Nonemployer contribution UNIVERSITY OF ALASKA	-	-	-	-	-	-	(119,172) (18,468,434)		(138,100) (1,006,640)	(2 19,4)
113	UNIVERSITY OF ALASKA UNIVERSITY OF ALASKA - Nonemployer contribution		-	-	-	-	-	(13,072,170)		(5,047,030)	(18,
115	CITY OF KENAI	-	-	-	176,393	176,393	-	(997,234)		-	(10)
115	CITY OF KENAI - Nonemployer contribution	-	-	-	-	-	-	(872,299)	-	(145,598)	(1,0
116 116	FAIRBANKS NORTH STAR BOROUGH FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution	-	-	-	321,767	321,767	-	(3,283,809) (2,825,693)	-	(489,932)	(3, (3,
117	FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	283,745	283,745	-	(4,501,435)	-	(409,932)	(3,
117	FAIRBANKS NORTH STAR BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(4,001,804)	-	(1,130,867)	(5,
118	DENALI BOROUGH SD	-	-	-	73,480	73,480	-	(128,450)	-	-	(1
118 120	DENALI BOROUGH SD - Nonemployer contribution CITY AND BOROUGH OF SITKA	-	-	-	522,712	- 522,712	-	(123,899) (1,452,569)	-	(43,566)	(1,·
120	CITY AND BOROUGH OF SITKA CITY AND BOROUGH OF SITKA - Nonemployer contribution	-	-	-	37,866		-	(1,242,638)	-	-	(1,
121	CHUGACH SD	-	-	-	28,633		-	(52,819)	-	-	,
121	CHUGACH SD - Nonemployer contribution	-	-	-	-	-	-	(53,575)	-	(14,957)	
122 122	KETCHIKAN GATEWAY BOROUGH KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	-	-	-	151,340	151,340	-	(758,751) (637,397)	-	(153,930)	(*)
123	CITY OF SOLDOTNA	-	-	-	220,392	220,392	-	(489,656)	-	(100,000)	(.
123	CITY OF SOLDOTNA - Nonemployer contribution	-	-	-	108,941	108,941	-	(441,183)	-	-	Ì.
124	IDITAROD AREA SD	-	-	-	-	-	-	(111,914)	-	(30,738)	(
124 125	IDITAROD AREA SD - Nonemployer contribution KUSPUK SD		-	-	32,559	32,559	-	(105,853) (211,983)	-	(38,388)	(
125	KUSPUK SD - Nonemployer contribution	-	-	-	-	-	-	(133,850)	-	(222,051)	(
126	CITY AND BOROUGH OF JUNEAU	-	-	-	553,610	553,610	-	(4,622,201)	-	-	(4,
126	CITY AND BOROUGH OF JUNEAU - Nonemployer contribution	-	-	-	- 227.054	- 227.054	-	(3,880,355)	-	(647,773)	(4,
128 128	CITY OF KODIAK CITY OF KODIAK - Nonemployer contribution		-	-	237,954	237,954	-	(911,529) (826,015)		(3,111)	(8
129	CITY OF FAIRBANKS	-	-	-	81,105		-	(1,312,960)	-	-	(1,
129	CITY OF FAIRBANKS - Nonemployer contribution		-	-	-	-	-	(1,085,124)	-	(191,052)	(1,
131	CITY OF WASILLA		-	<u>-</u>	-	-	<u>-</u>	(880,560)	-	(14,785)	(1.1
131 132	CITY OF WASILLA - Nonemployer contribution CITY OF SKAGWAY		-	-	-	-	-	(777,143)	-	(255,952)	(1,0
132	CITY OF SKAGWAY - Nonemployer contribution	<u> </u>	-	-	-	-	-	-	-	-	
133	SITKA BOROUGH SD	-	-	-	143,268	143,268	-	(358,443)		-	(;
133 134	SITKA BOROUGH SD - Nonemployer contribution CITY OF PALMER	-	-	-	47,811 30,015	47,811 30,015	- -	(340,257) (544,105)	-	-	(; (!
134	CITY OF PALMER CITY OF PALMER - Nonemployer contribution	-	-	-	30,015	30,015	-	(465,403)	•	(152,778)	(1
135	CITY AND BOROUGH OF WRANGELL	-	-	-	80,474	80,474	-	(510,889)	-	-	(:
135	CITY AND BOROUGH OF WRANGELL - Nonemployer contribution	-	-	-	-	-	-	(439,923)		(51,580)	(4
136 136	CITY OF BETHEL CITY OF BETHEL - Nonemployer contribution	-	-	-	233,949	233,949	-	(852,565) (790,183)	-	(203,718)	() ()
137	VALDEZ CITY SD		-	-	-	-	-	(261,465)		(72,517)	
137	VALDEZ CITY SD - Nonemployer contribution	-	-	-	-	-	-	(232,726)	-	(170,838)	(4
138	HOONAH CITY SD. Nonempleyer contribution	-	-	-	53,068	53,068	-	(95,432)		-	
138 139	HOONAH CITY SD - Nonemployer contribution CITY OF NOME	-	-	-	19,600 239,007	19,600 239,007	-	(87,271) (384,137)		-	(:
139	CITY OF NOME CITY OF NOME - Nonemployer contribution	-	-	-	239,007	239,007	-	(353,961)		(4,790)	
140	CITY OF KOTZEBUE	-	-	-	210,744	210,744	-	(537,118)	-	-	(:
140	CITY OF KOTZEBUE - Nonemployer contribution	-	-	-	-	-	-	(506,858)		(24,860)	(!
141 141	GALENA CITY SD GALENA CITY SD - Nonemployer contribution	-	-	-	-	-	-	(409,309) (424,870)		(295,848) (112,989)	(!
143	CITY OF PETERSBURG	-	-	-	135,867	135,867	<u>-</u>	(632,318)		(112,909)	(6
143	CITY OF PETERSBURG - Nonemployer contribution	- 	-	-	-	-	_	(570,392)		(55,351)	

			Defer	ed Outflows of Re	sources			Deferre	ed Inflows of Res	ources	
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
144	BRISTOL BAY BOROUGH	-	-	-	217,473	217,473	-	(320,421)	-	-	(320,421
144	BRISTOL BAY BOROUGH - Nonemployer contribution	-	-	-	68,244	68,244	-	(283,977)	-	-	(283,977
145	NORTH SLOPE BOROUGH	-	-	-	3,145,778	3,145,778	-	(8,470,125)	-	-	(8,470,125
145 146	NORTH SLOPE BOROUGH - Nonemployer contribution WRANGELL PUBLIC SD	-	-	-	47,052	47,052	-	(7,489,574) (117,493)	-	(13,378)	(7,489,574
146	WRANGELL PUBLIC SD - Nonemployer contribution	-	-	-	-	-	-	(110,222)	-	(57,771)	(130,871 (167,993
148	CITY OF CORDOVA	-	-	-	368,123	368,123	-	(362,114)	-	-	(362,114
148	CITY OF CORDOVA - Nonemployer contribution	-	-	-	256,213	256,213	-	(346,083)	-	-	(346,083
149 149	NOME CITY SD	-	-	-	64,803	64,803	-	(238,355)	-	(70.070)	(238,355
151	NOME CITY SD - Nonemployer contribution CITY OF KING COVE	-	-	-	-	-	-	(229,771) (135,982)	-	(72,379) (1,025)	(302,151 (137,007
151	CITY OF KING COVE - Nonemployer contribution	-	-	-	-	-	-	(122,281)	-	(35,928)	(158,209
152	ALASKA HOUSING FINANCE CORPORATION	-	-	-	282,507	282,507	-	(3,277,463)	-	-	(3,277,463
152	ALASKA HOUSING FINANCE CORPORATION - Nonemployer contribution	-	-	-	-	-	-	(2,616,257)	-	(529,834)	(3,146,091
153 153	LOWER YUKON SD - Nonemployer contribution	+	-	-	116,660	116,660	-	(834,243) (729,906)	-	(78,792)	(834,243 (808,698
154	NORTHWEST ARCTIC BOROUGH SD	-	-		387,323	387,323	-	(906,875)	-	(70,792)	(906,875
154	NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution	-	-	-	22,468	22,468	-	(837,455)	-	-	(837,455
155	SOUTHEAST ISLAND SD	-	-	-	22,903	22,903	-	(82,903)	-	-	(82,903
155	SOUTHEAST ISLAND SD - Nonemployer contribution	-	-	-	3,523	3,523	-	(85,059)	-	-	(85,059
156 156	PRIBILOF SD PRIBILOF SD - Nonemployer contribution	-	-		12,936	12,936	-	(62,621) (38,202)	-	(26,630)	(62,621 (64,832
157	LOWER KUSKOKWIM SD	-	-	-	338,920	338,920	-	(2,302,778)	-	(20,000)	(2,302,778
157	LOWER KUSKOKWIM SD - Nonemployer contribution	-	-	-	-	-	-	(1,955,720)	-	(236,765)	(2,192,485
158	KODIAK ISLAND BOROUGH SD	-	-	-	-	-	-	(737,422)	-	(46,115)	(783,537
158 159	KODIAK ISLAND BOROUGH SD - Nonemployer contribution YUKON FLATS SD	-	-	-	24,384	- 24,384	-	(701,080) (136,649)	-	(225,536)	(926,616 (136,649
159	YUKON FLATS SD - Nonemployer contribution	-	-	-	-	24,304	-	(128,787)	-	(6,773)	(135,560
160	YUKON / KOYUKUK SD	-	-	-	65,129	65,129	-	(262,050)	-	-	(262,050
160	YUKON / KOYUKUK SD - Nonemployer contribution	-	-	-	-	-	-	(246,797)	-	(39,060)	(285,857
161	NORTH SLOPE BOROUGH SD	-	-	-	144,445	144,445	-	(1,433,848)	-	- (7.12.2.17)	(1,433,848
161 162	NORTH SLOPE BOROUGH SD - Nonemployer contribution ALEUTIAN REGION SD	-	-	-	- 8,969	- 8,969	-	(1,232,702) (26,030)	-	(519,911)	(1,752,613 (26,030
162	ALEUTIAN REGION SD - Nonemployer contribution	-	-	-	8,969	8,969	-	(26,030)	-	(19,169)	(26,030
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	280,364	280,364	-	(365,685)	-	(10,100)	(365,685
163	CORDOVA COMMUNITY MEDICAL CENTER - Nonemployer contribution	-	-	-	235,280	235,280	-	(351,331)	-	-	(351,331
164	LAKE AND PENINSULA BOROUGH SD	-	-	-	21,969	21,969	-	(229,718)	-	- (2.054)	(229,718
164 165	LAKE AND PENINSULA BOROUGH SD - Nonemployer contribution SITKA COMMUNITY HOSPITAL	-	-	-	- 162,702	- 162,702	-	(228,703) (1,098,043)	-	(6,351)	(235,055 (1,098,043
165	SITKA COMMUNITY HOSPITAL SITKA COMMUNITY HOSPITAL - Nonemployer contribution	-	-	<u> </u>	102,702	162,702	-	(1,098,043)	-	(593,549)	(1,587,212
166	TANANA SD	-	-	-	-	-	-	(13,898)	-	(3,406)	(17,304
166	TANANA SD - Nonemployer contribution	-	-	-	11,568	11,568	-	(16,793)	-	-	(16,793
167	SOUTHEAST REGIONAL RESOURCE CENTER Name and the state of the second seco	-	-	-	-	-	-	(203,310)	-	(8,118)	(211,428
167 168	SOUTHEAST REGIONAL RESOURCE CENTER - Nonemployer contribution HYDABURG CITY SD	-	- -	-	-	-	-	(172,244) (15,845)	-	(31,018) (54,557)	(203,261 (70,402
168	HYDABURG CITY SD - Nonemployer contribution	-	-	-	-	-	-	(15,940)	-	(78,823)	(94,763
169	CITY OF TANANA	-	-	-	-	-	-	(17,811)	-	(11,991)	(29,801
169	CITY OF TANANA - Nonemployer contribution	-	-	-	-	-	-	(13,136)	-	(15,679)	(28,815
170 170	NORTH PACIFIC FISHERY MGMT COUNCIL NORTH PACIFIC FISHERY MGMT COUNCIL - Nonemployer contribution	-	-	-	-	-	-	(196,054) (148,979)	-	(11,707) (51,211)	(207,761 (200,191
171	CITY OF BARROW	+	-	-	85,673	85,673	-	(189,005)	-	(31,211)	(189,005
171	CITY OF BARROW - Nonemployer contribution	-	-	-	41,428	41,428	-	(176,734)	-	-	(176,734
172	CITY OF SAINT PAUL	-	-	-	32,698	32,698	-	(180,352)	-	-	(180,352
172 173	CITY OF SAINT PAUL - Nonemployer contribution MUNICIPALITY OF ANCHORAGE	-	-		12,192	12,192	-	(177,034) (25,700,893)	-	(2,005,260)	(177,034 (27,706,153
173	MUNICIPALITY OF ANCHORAGE MUNICIPALITY OF ANCHORAGE - Nonemployer contribution	+	-	<u> </u>	-	-	-	(20,641,354)	-	(8,346,830)	(28,988,184
174	KODIAK ISLAND BOROUGH	<u> </u>	-	<u> </u>	26,395	26,395	-	(437,916)	-	-	(437,916
174	KODIAK ISLAND BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(368,305)	-	(85,083)	(453,388
175	NOME JOINT UTILITY SYSTEM Nonempleyer contribution	+	-	-	40,617	40,617	-	(139,724)	-	-	(139,724
175 176	NOME JOINT UTILITY SYSTEM - Nonemployer contribution CITY OF SAND POINT	-	-	<u>-</u>	34,631 28,344	34,631 28,344	-	(112,207) (142,394)	- -	-	(112,207 (142,394
176	CITY OF SAND POINT - Nonemployer contribution	-	-	-	-	-	-	(134,845)	-	(31,694)	(166,539
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	271,530	271,530	-	(638,222)	-	-	(638,222
177	KETCHIKAN GATEWAY BOROUGH SD - Nonemployer contribution	-	-	-	137,941	137,941	-	(651,464)	-	-	(651,464
178 178	CITY OF DILLINGHAM CITY OF DILLINGHAM - Nonemployer contribution	-	-	-	159,938	159,938	-	(326,111) (319,773)	-	(25,522)	(326,111 (345,295
179	CITY OF UNALASKA	-	-	-	476,910	476,910	-	(1,355,305)	-	(20,022)	(1,355,305
179	CITY OF UNALASKA - Nonemployer contribution	<u> </u>	-	-	-	-	-	(1,218,574)	-	(98,657)	(1,317,231
180	KENAI PENINSULA BOROUGH	-	-	-	831,955	831,955	-	(2,654,415)	-	- (50.050)	(2,654,415
180 181	KENAI PENINSULA BOROUGH - Nonemployer contribution CITY OF KETCHIKAN	 	-	<u>-</u>	140 700	140 700	-	(2,304,992)	-	(56,359)	(2,361,351
181 181	CITY OF KETCHIKAN CITY OF KETCHIKAN - Nonemployer contribution	-	-	-	140,799	140,799	-	(1,349,084) (1,047,050)	-	(246,103)	(1,349,084 (1,293,154
182	CITY OF SEWARD	-	-	-	14,516	14,516	-	(628,598)	-	(240,103)	(628,598
182	CITY OF SEWARD - Nonemployer contribution	-	-	-	-	-	-	(555,524)	-	(142,887)	(698,411
										(4.555)	(4.40.000
183 183	CITY OF FORT YUKON CITY OF FORT YUKON - Nonemployer contribution	-	-	-	-	-	-	(44,408) (43,272)	-	(105,289) (80,008)	(149,69 (123,28

			Defer	red Outflows of Ro	esources			Deferre	ed Inflows of Reso	urces	
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Defe Inflows Resource
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
184	BRISTOL BAY BOROUGH SD	-	-	-	21,693	21,693	-	(65,068)	-	-	(65
184	BRISTOL BAY BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(61,102)	-	(16,453)	
185	CORDOVA CITY SD	-	-	-	-	-	-	(92,269)	-	(5,814)	
185	CORDOVA CITY SD - Nonemployer contribution CITY OF CRAIG	-	-	-	4.500	- 4.500	-	(86,090)	-	(36,093)	(12
186 186	CITY OF CRAIG CITY OF CRAIG - Nonemployer contribution	-	-	-	4,590 29,479	4,590 29,479	-	(191,033) (180,516)	-	-	(19 (18
187	PETERSBURG MEDICAL CENTER	-	-	-	338,547	338,547	-	(656,765)	-	-	(65
187	PETERSBURG MEDICAL CENTER - Nonemployer contribution	-	-	-	128,428	128,428	-	(610,165)	-	-	(6
189	HAINES BOROUGH	-	-	-	53,878	53,878	-	(268,812)	-	- (400.00.4)	(26
189 190	HAINES BOROUGH - Nonemployer contribution KENAI PENINSULA BOROUGH SD	-	-	-	720,957	720,957	-	(264,544) (2,352,180)	-	(102,094)	(3)
190	KENAI PENINSULA BOROUGH SD KENAI PENINSULA BOROUGH SD - Nonemployer contribution	-	-	-	720,957	720,957	-	(2,173,076)	<u>-</u>	(118,514)	
191	CITY OF NORTH POLE	-	-	-	124,875	124,875	-	(330,691)	-	-	(3
191	CITY OF NORTH POLE - Nonemployer contribution	-	-	-	42,479	42,479	-	(305,321)	-	-	(3
192	CITY OF GALENA	-	-	-	-	-	-	(210,587)	-	(3,378)	
192	CITY OF GALENA - Nonemployer contribution	-	-	-	- 02.064	- 02.064	-	(99,798)	-	(51,686)	
193 193	CITY OF NENANA CITY OF NENANA - Nonemployer contribution	-	-	-	92,064	92,064	-	(75,802) (16,488)	<u>-</u>	(75,287)	(
195	YUPIT SD	-	-	-	6,712	6,712	-	(248,448)	-	(15,201)	(2
195	YUPIIT SD - Nonemployer contribution	-	-	-	-	-	-	(197,633)	-	(188,266)	
196	NENANA CITY SD	-	-	-	67,197	67,197	-	(154,582)	-	-	(1
196	NENANA CITY SD - Nonemployer contribution	-	-	-	-	-	-	(146,375)	-	(72,403)	
198	CITY OF SAYMAN - Nonempleyer contribution	-	-	-	14,198		-	(16,370)	-	(9,250)	(
198 199	CITY OF SAXMAN - Nonemployer contribution CITY OF HOONAH	-	-	-	39,809	39,809	-	(15,544) (133,958)	-	(9,250)	(1
199	CITY OF HOONAH - Nonemployer contribution	-	-	-	-	-	-	(134,572)	-	(4,952)	
200	CITY OF PELICAN	-	-	-	-	-	-	(20,762)	-	(857)	
200	CITY OF PELICAN - Nonemployer contribution	-	-	-	-	-	-	(12,165)	-	(7,468)	
202	CITY OF WHITTIER	-	-	-	40.000	-	-	(140,658)	-	(45,714)	
202 203	CITY OF WHITTIER - Nonemployer contribution ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	-	18,882 97,460	18,882 97,460	-	(126,374) (237,404)	-	-	(1
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY - Nonemployer contribution	-	-	-	7,255	7,255	-	(244,790)	-	-	(2
204	CRAIG CITY SD	-	-	-	-	-	-	(109,193)	-	(2,493)	
204	CRAIG CITY SD - Nonemployer contribution	-	-	-	-	-	-	(108,306)	-	(57,829)	
205	DILLINGHAM CITY SD	-	-	-	-	-	-	(187,438)	-	(37,931)	(2
205 206	DILLINGHAM CITY SD - Nonemployer contribution CITY OF THORNE BAY	-	-	-	-	-	-	(177,987) (47,830)	<u>-</u>	(71,656) (6,407)	
206	CITY OF THORNE BAY - Nonemployer contribution	-	-	-	13,736	13,736	-	(47,167)	-	(0,407)	(
208	CITY OF AKUTAN	-	-	-	153,002	153,002	-	(101,933)	-	-	(1
208	CITY OF AKUTAN - Nonemployer contribution	-	-	-	35,883	35,883	-	(76,808)	-	-	(
209	UNALASKA CITY SD	-	-	-	-	-	-	(143,093)	-	(17,977)	(1
209 211	UNALASKA CITY SD - Nonemployer contribution KASHUNAMIUT SD	-	-	-	57,408	- 57,408	-	(128,473) (197,354)	-	(65,409)	(1 (1
211	KASHUNAMIUT SD - Nonemployer contribution	-	-	-	31,862	31,862	-	(185,603)	-	-	(1
215	CITY OF HOMER	<u> </u>	-	-	-	-	-	(836,037)	-	(166)	3)
215	CITY OF HOMER - Nonemployer contribution	-	-	-	-	-	-	(741,060)	-	(219,995)	(9
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	13,449	13,449	-	(28,388)	-	- (27.005)	
218 219	SPECIAL EDUCATION SERVICE AGENCY - Nonemployer contribution BARTLETT REGIONAL HOSPITAL	-	-	-	101,798	- 101,798	-	(26,649) (3,792,691)	-	(27,895)	(3,7
219	BARTLETT REGIONAL HOSPITAL BARTLETT REGIONAL HOSPITAL - Nonemployer contribution	-	-	-	101,798	101,798	-	(3,300,434)	-	(1,285,276)	(3,7
220	NORTHWEST ARCTIC BOROUGH	-	-	-	267,145	267,145	-	(304,243)	-	-	(3
220	NORTHWEST ARCTIC BOROUGH - Nonemployer contribution	-	-	-	76,831	76,831	-	(278,788)	-	-	(2
221	SAINT MARY'S SD	-	-	-	59,963	59,963	-	(76,224)	-	-	
221 222	SAINT MARY'S SD - Nonemployer contribution CITY OF SELAWIK	-	-	-	32,719	32,719	-	(73,699) (1,523)	<u>-</u>	(93)	
222	CITY OF SELAWIK CITY OF SELAWIK - Nonemployer contribution	+	-	-	-	-	-	(1,523)	<u>-</u>	(93)	
223	BRISTOL BAY RHA	-	-	-	117,715		-	(230,100)	-	-	(2
223	BRISTOL BAY RHA - Nonemployer contribution	-	-	-	3,293	3,293	-	(199,514)	-	-	(1
224	COPPER RIVER BASIN RHA	-	-	-	-	-	-	(62,752)	-	(34,933)	
224 225	COPPER RIVER BASIN RHA - Nonemployer contribution SKAGWAY CITY SD	-	-	-	-	-	-	(62,109) (46,855)	<u>-</u>	(75,559) (3,015)	
225	SKAGWAY CITY SD - Nonemployer contribution	-	-	-	-	-	-	(28,553)	-	(18,629)	
227	CITY OF KLAWOCK	-	-	-	79,518	79,518	-	(79,232)	-	-	
227	CITY OF KLAWOCK - Nonemployer contribution	-	-	-	-	-	-	(81,847)	-	(19,711)	(1
228	PETERSBURG CITY SD	-	-	-	-	-	-	(127,047)	-	(14,134)	
228	PETERSBURG CITY SD - Nonemployer contribution	-	-	<u>-</u>	760	- 760	-	(120,536)	-	(24,174)	
230 230	ALEUTIANS EAST BOROUGH ALEUTIANS EAST BOROUGH - Nonemployer contribution	-	-	-	769	769 -	-	(153,999) (90,429)	-	(4,534)	(1
231	CITY OF KIVALINA	-	-	-	-	-	-	(5,245)	-	(319)	
231	CITY OF KIVALINA - Nonemployer contribution	-	-	-	-	-	-	-	-	-	
232	BERING STRAITS CRSA	-	-	-	-	-	-	-	-	-	
232	BERING STRAITS CRSA - Nonemployer contribution	-	-	-	-	-	-	(19.000)	-	- (1.420)	
235 235	CITY OF HUSLIA CITY OF HUSLIA - Nonemployer contribution	-	-	-	-	-	-	(18,999) (15,439)	<u>-</u>	(1,439) (8,382)	
237	CITY OF HUSLIA - Nonemployer contribution CITY OF KALTAG	-	-	<u> </u>	5,878	5,878	-	(15,439)	-	(8,382)	
	CITY OF KALTAG - Nonemployer contribution	++			4,111			(3,271)		+	

			Defer	red Outflows of Re	sources		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferre Inflows of Resources	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
240	HAINES BOROUGH SD	-	-	-	-	-	-	(94,136)	-	(48,864)	(143,00	
240	HAINES BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(96,106)	-	(85,192)	(181,29	
241 241	CITY OF NOORVIK CITY OF NOORVIK - Nonemployer contribution	-	-	-	-	-	-	(37,816)	-	(16,363)	(54,17	
242	CITY OF ELIM	-	-	-	-	-	-	(3,091)	-	(3,252)	(6,34	
242	CITY OF ELIM - Nonemployer contribution	-	-	-	-	-	-	(2,344)	-	(2,410)	(4,75	
243 243	CITY OF ATKA CITY OF ATKA - Nonemployer contribution	-	-	-	40,365 9,254	40,365 9,254	-	(13,785) (12,389)	-	-	(13,78 (12,38	
244	ALEUTIANS EAST BOROUGH SD	-	-	-	81,003	81,003	-	(125,213)	-	-	(125,2	
244	ALEUTIANS EAST BOROUGH SD - Nonemployer contribution	-	-	-	52,084	52,084	-	(120,824)	-	-	(120,8)	
245 245	ALEUTIANS WEST CRSA ALEUTIANS WEST CRSA - Nonemployer contribution	-	-	-	-	-	-	(8,020)	<u>-</u>	(7,152)	(15,1	
246	DELTA/GREELY SD	-	-	-	58,225	58,225	-	(246,621)	<u> </u>	-	(246,6	
246	DELTA/GREELY SD - Nonemployer contribution	-	-	-	, -	-	-	(224,349)	-	(38,225)	(262,57	
247	LAKE AND PENINSULA BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(52,117)	-	(153,838)	(205,95	
247 248	LAKE AND PENINSULA BOROUGH - Nonemployer contribution CITY AND BOROUGH OF YAKUTAT	-	-	-	34,171	- 34,171	-	(30,479) (106,799)		(1,248)	(31,7 (106,7	
248	CITY AND BOROUGH OF YAKUTAT - Nonemployer contribution	-	-	-	4,397	4,397	-	(95,138)	-	-	(95,1	
249	CITY OF UNALAKLEET	-	-	-	78,413	78,413	-	(65,716)	-	-	(65,7	
249 251	CITY OF UNALAKLEET - Nonemployer contribution KLAWOCK CITY SD	-	-	-	31,561	31,561	-	(65,822) (63,887)	<u>-</u>	(68,016)	(65,83 (131,9	
251	KLAWOCK CITY SD - Nonemployer contribution	-	-	-	-	-	-	(53,612)	-	(98,337)	(151,9	
254	CITY OF MEKORYUK	-	-	-	-	-	-	(5,718)	-	(761)	(6,4	
254 255	CITY OF MEKORYUK - Nonemployer contribution ALASKA GATEWAY SD	-	-	-	-	-	-	- (139,201)	-	(5,208)	- (144,4	
255	ALASKA GATEWAY SD - Nonemployer contribution	-	-	-	-	-	-	(154,648)	-	(10,964)	(144,4	
256	CITY OF SAINT GEORGE	-	-	-	-	-	-	(39,510)	-	(3,531)	(43,0	
256	CITY OF SAINT GEORGE - Nonemployer contribution	-	-	-	-	-	-	- (10.004)	-	-	(10.6	
257 257	PELICAN CITY SD PELICAN CITY SD - Nonemployer contribution	-	-	-	4,839	4,839	-	(16,231) (8,150)	-	(7,223)	(16,2 (15,3	
258	DENALI BOROUGH	-	-	-	-	-	-	(51,658)	-	(9,601)	(61,2	
258	DENALI BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(53,898)	-	(20,511)	(74,4	
259 259	CITY OF ALL AKAKET Nonempleyer contribution	-	-	-	-	-	-	(3,727)	-	(226)	(3,9	
260	CITY OF ALLAKAKET - Nonemployer contribution CITY OF KACHEMAK	-	-	-	2,019	- 2,019	-	(3,723)	<u>-</u>	-	(3,7	
260	CITY OF KACHEMAK - Nonemployer contribution	-	-	-	974	974	-	(2,884)	-	-	(2,	
262	COOK INLET HOUSING AUTHORITY	-	-	-	520,772	520,772	-	(860,400)	-	- (40.445)	(860,	
262 263	COOK INLET HOUSING AUTHORITY - Nonemployer contribution INTERIOR RHA	-	-	-	-	-	-	(769,789) (186,241)	-	(49,115) (111,885)	(818, (298,	
263	INTERIOR RHA - Nonemployer contribution	-	-	-	-	-	-	(168,564)	-	(149,511)	(318,	
264	YAKUTAT SD	-	-	-	-	-	-	(41,743)	-	(18,888)	(60,	
264 265	YAKUTAT SD - Nonemployer contribution KAKE CITY SD	-	-	-	43,216	- 43,216	-	(33,919) (67,763)	<u>-</u>	(37,411)	(71,3 (67,	
265	KAKE CITY SD - Nonemployer contribution	-	-	-	34,278	34,278	-	(63,729)	-	-	(63,	
266	CITY OF QUINHAGAK	-	-	-	-	-	-	(3,338)	-	(203)	(3,	
266 267	CITY OF QUINHAGAK - Nonemployer contribution ALEUTIAN HOUSING AUTHORITY	-	-	-	63,676	- 63,676	-	- (180,969)	<u>-</u>	-	(180,	
267	ALEUTIAN HOUSING AUTHORITY - Nonemployer contribution	-	-	-	-	- 03,070	-	(155,244)		(3,309)	(150,	
270	BERING STRAITS RHA	-	-	-	74,252	74,252	-	(201,664)	-	-	(201,	
270 271	BERING STRAITS RHA - Nonemployer contribution CITY OF EGEGIK	-	-	-	- 0.700	- 0.722	-	(175,316)	-	(5,547)	(180,	
271	CITY OF EGEGIK CITY OF EGEGIK - Nonemployer contribution	-	-	-	6,732 2,824	6,732 2,824	-	(14,826) (11,484)	-	-	(14, (11,	
275	ILISAGVIK COLLEGE	-	-	-	-	-	-	(637,001)	-	(47,330)	(684,	
275	ILISAGVIK COLLEGE - Nonemployer contribution	-	-	-	-	- 1 705	-	(607,518)	-	(339,743)	(947,	
276 276	NORTH PACIFIC RIM HA NORTH PACIFIC RIM HA - Nonemployer contribution	-	-	-	4,795	4,795	-	(181,518) (157,856)	<u>-</u>	(3,526)	(181, (161,	
278	SAXMAN SEAPORT	-	-	-	-	-	-	(10,558)	-	(4,312)	(14,	
278	SAXMAN SEAPORT - Nonemployer contribution	-	-	-	-	-	-	-	-	(8,752)	(8,	
279 279	TLINGIT-HAIDA RHA TLINGIT-HAIDA RHA - Nonemployer contribution	- -	-	-	-	-	-	(411,388) (374,875)	-	(19,892) (181,014)	(431, (555,	
280	CITY OF TOKSOOK BAY	-	-	<u> </u>	- -	-	-	(3,721)	<u> </u>	(15,875)		
280	CITY OF TOKSOOK BAY - Nonemployer contribution	-	-	-	-	-	-	(1,786)	-	(6,999)	(8	
281 281	BARANOF ISLAND HA BARANOF ISLAND HA - Nonemployer contribution	-	-	<u>-</u>	11,464	11,464	-	(94,856) (85,138)	-	- (13 510)	(94	
281 282	CITY OF DELTA JUNCTION	-	-	-	9,153	- 9,153	-	(85,138) (38,043)	-	(13,519)	(98, (38,	
282	CITY OF DELTA JUNCTION - Nonemployer contribution	-	-	-	-	-	-	(34,951)	-	(7,086)	(42,	
283	CITY OF ANDERSON	-	-	-	-	-	-	(10,086)	-	(2,327)	(12,	
283 284	CITY OF ANDERSON - Nonemployer contribution INTER-ISLAND FERRY AUTHORITY	-	-	-	-	-	-	- (143,452)	<u>-</u>	(13,518)	(156	
284	INTER-ISLAND FERRY AUTHORITY - Nonemployer contribution	-	-	-	-	-	-	(129,324)	-	(30,045)		
285	CITY OF HOOPER BAY	-	-	-	-	-	-	(9,472)	-	(576)		
285 286	CITY OF HOOPER BAY - Nonemployer contribution CITY OF SELDOVIA	-	-	-	- 6,620	- 6,620	-	- (11,209)	-	-	(11	
286	CITY OF SELDOVIA CITY OF SELDOVIA - Nonemployer contribution	-	-	-	- 0,020	- 0,020	-	(9,685)		(2,706)		
287	CITY OF KOYUK	-	-	-	-	-	-	(3,316)	-	(202)		
287	CITY OF KOYUK - Nonemployer contribution	-	-	-	-	-	-	-	-	-		

Schedule C: Net Pension Liability Reconciliation as of June 30, 2014

			Defer	red Outflows of Re	esources			Deferre	d Inflows of Res	ources	
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	-	-	-	(161,889)	-	(44,772)	(206,661)
288	NORTHWEST INUPIAT HOUSING AUTHORITY - Nonemployer contribution	-	-	-	-	-	-	(136,315)	-	(107,072)	(243,387)
290	CITY OF UPPER KALSKAG	-	-	-	18,440	18,440	-	(7,810)	-	- 1	(7,810)
290	CITY OF UPPER KALSKAG - Nonemployer contribution	-	-	-	2,494	2,494	-	(2,803)	-	-	(2,803)
291	CITY OF SHAKTOOLIK	-	-	-	-	-	-	(2,440)	-	(3,324)	(5,764)
291	CITY OF SHAKTOOLIK - Nonemployer contribution	-	-	-	-	-	-	(3,809)	-	(3,943)	(7,752)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	-	-	-	20,028	20,028	-	(191,772)	-	- 1	(191,772)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT - Nonemployer contribution	-	-	-	-	-	-	(152,678)	-	(33,244)	(185,921)
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-	-	- 1	-
294	CITY OF MOUNTAIN VILLAGE - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	-	-	-	266,432	266,432	-	(463,494)	-	-	(463,494)
296	MUNICIPALITY OF SKAGWAY - Nonemployer contribution	-	-	-	54,505	54,505	-	(397,156)	-	-	(397,156)
297	CITY OF NULATO	-	-	-	16,054	16,054	-	(9,786)	-	-	(9,786)
297	CITY OF NULATO - Nonemployer contribution	-	-	-	11,100	11,100	-	(15,069)	-	-	(15,069)
298	CITY OF ANIAK	-	-	-	-	-	-	(13,692)	-	(6,783)	(20,475)
298	CITY OF ANIAK - Nonemployer contribution	-	-	-	-	-	-	(5,173)	-	(7,111)	(12,285)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	-	463,037	463,037	-	(84,063)	-	-	(84,063)
299	ALASKA GASLINE DEVELOPMENT CORPORATION - Nonemployer contribution	-	-	-	319,695	319,695	-	(58,040)	-	-	(58,040)
	SUM Contribution - Employer	-	-	-	50,526,588	50,526,588	-	(290,482,353)	-	(6.070,387)	(296,552,740)
	SUM Contribution - Nonemployer	_	_	_	2,033,243	2,033,243	_	(248,384,477)	_	(46,489,443)	(294,873,921)
	SUM Contribution - Total	_	_	_	52,559,831	52,559,831	_	(538,866,830)	_	(52,559,831)	(591,426,661)

Employer Number	Employer Name	FY2015	FY2016	FY2017	FY2018	FY2019	Thereafter
101	STATE OF ALASKA	(12,109,174)	(30,403,245)	(38,243,562)	(38,243,562)	-	-
101	STATE OF ALASKA - Nonemployer contribution	(44,250,239)	(36,445,387)	(33,100,451)	(33,100,451)	-	-
102	SOUTHWEST REGION SD	(12,677)	(59,762)	(79,941)	(79,941)	-	-
102	SOUTHWEST REGION SD - Nonemployer contribution	(75,373)	(73,217)	(72,293)	(72,293)	-	-
103	ANNETTE ISLAND SD	(13,391)	(19,533)	(22,166)	(22,166)	-	-
103	ANNETTE ISLAND SD - Nonemployer contribution	(34,078)	(27,436)	(24,589)	(24,589)	-	-
104	BERING STRAIT SD	(187,405)	(246,862)	(272,344)	(272,344)	-	-
104	BERING STRAIT SD - Nonemployer contribution	(384,845)	(286,843)	(244,843)	(244,843)	-	-
105	CHATHAM SD	(22,048)	(15,255)	(12,343)	(12,343)	-	-
105	CHATHAM SD - Nonemployer contribution	(54,310)	(25,049)	(12,508)	(12,508)	-	-
106	ALASKA MUNICIPAL LEAGUE	1,913	(6,259)	(9,762)	(9,762)	-	-
106	ALASKA MUNICIPAL LEAGUE - Nonemployer contribution	(7,795)	(7,988)	(8,071)	(8,071)	-	-
107	CITY OF VALDEZ	(183,286)	(229,158)	(248,818)	(248,818)	-	-
107	CITY OF VALDEZ - Nonemployer contribution	(366,763)	(263,497)	(219,240)	(219,240)	-	-
108	JUNEAU BOROUGH SD	(496,551)	(405,464)	(366,427)	(366,427)	_	_
108	JUNEAU BOROUGH SD - Nonemployer contribution	(824,114)	(476,999)	(328,235)	(328,235)	_	
109	MATANUSKA-SUSITNA BOROUGH	(481,227)	(598,306)	(648,483)	(648,483)	_	_
109	MATANUSKA-SUSITNA BOROUGH - Nonemployer contribution	(1,006,910)	(678,892)	(538,313)	(538,313)	_	_
110	MATANUSKA-SUSITNA BOROUGH SD	(814,222)	(883,820)	(913,647)	(913,647)	_	_
110	MATANUSKA-SUSITNA BOROUGH SD - Nonemployer contribution	(1,502,657)	(1,033,284)	(832,124)	(832,124)	-	
111	ANCHORAGE SD	(4,041,246)	(3,273,472)	(2,944,426)	(2,944,426)	-	
111	ANCHORAGE SD - Nonemployer contribution	(6,191,400)	(3,729,592)	(2,674,531)	(2,674,531)	-	
112	COPPER RIVER SD	(1,997)	(28,049)	(39,215)	(39,215)	-	_
112	COPPER RIVER SD - Nonemployer contribution	(136,024)	(61,662)	(29,793)	(29,793)	-	-
113	UNIVERSITY OF ALASKA	(5,391,447)	(4,849,410)	(4,617,108)	(4,617,108)	-	-
113	UNIVERSITY OF ALASKA UNIVERSITY OF ALASKA - Nonemployer contribution	(7,150,373)	(4,432,742)	(3,268,043)	(3,268,043)	-	-
115	CITY OF KENAI	(113,622)	(208,603)	(249,309)	(249,309)	-	-
115	CITY OF KENAI - Nonemployer contribution	(330,073)	(251,674)	(218,075)	(218,075)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(573,439)	(746,698)	(820,952)	(820,952)	-	-
116	FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution	(1,083,294)	(819,485)	(706,423)	(706,423)	-	
117	FAIRBANKS NORTH STAR BOROUGH SD	(907,093)	(1,059,879)	(1,125,359)	(1,125,359)	-	
117	FAIRBANKS NORTH STAR BOROUGH SD - Nonemployer contribution	(1,870,349)	(1,261,420)	(1,000,451)	(1,000,451)		
118	DENALI BOROUGH SD	24,410	(1,261,420)	(32,113)	(32,113)		
118	DENALI BOROUGH SD - Nonemployer contribution	(64,487)	(41,028)	(30,975)	(32,113)		
120	CITY AND BOROUGH OF SITKA	38,944	(242,516)	(363,142)	(363,142)	-	
120	CITY AND BOROUGH OF SITKA CITY AND BOROUGH OF SITKA - Nonemployer contribution	(281,532)	(301,921)	(310,659)	(310,659)		
120	CHUGACH SD	8,821	(6,597)	(310,659)	(310,659)	-	-
121	CHUGACH SD - Nonemployer contribution	(24,899)	1		(13,394)		-
121	KETCHIKAN GATEWAY BOROUGH	(73,273)	(16,845) (154,763)	(13,394) (189,688)	(189,688)	-	-
122	KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	(277,757)	(194,872)		· · ·		-
123	CITY OF SOLDOTNA	47,118		(159,349) (122,414)	(159,349)	-	-
123			(71,554)	(122,414)	(122,414) (110,296)	-	-
123	CITY OF SOLDOTNA - Nonemployer contribution IDITAROD AREA SD	(26,495)	(85,155)		, ,	-	-
		(51,623)	(35,072)	(27,979)	(27,979)	-	-
124	IDITAROD AREA SD - Nonemployer contribution KUSPUK SD	(55,993)	(35,322)	(26,463)	(26,463)	-	-
125		(27,950)	(45,482)	(52,996)	(52,996)	-	-
125	KUSPUK SD - Nonemployer contribution	(204,271)	(84,705)	(33,462)	(33,462)	-	-
126	CITY AND BOROUGH OF JUNEAU Noncomplexes contribution	(729,696)	(1,027,794)	(1,155,550)	(1,155,550)	-	-
126	CITY AND BOROUGH OF JUNEAU - Nonemployer contribution	(1,468,375)	(1,119,575)	(970,089)	(970,089)	-	-
128	CITY OF KODIAK	(44,841)	(172,970)	(227,882)	(227,882)	-	-

Employer Number	Employer Name	FY2015	FY2016	FY2017	FY2018	FY2019	Thereafter
128	CITY OF KODIAK - Nonemployer contribution	(208,897)	(207,222)	(206,504)	(206,504)	-	-
129	CITY OF FAIRBANKS	(265,852)	(309,523)	(328,240)	(328,240)	-	-
129	CITY OF FAIRBANKS - Nonemployer contribution	(418,244)	(315,370)	(271,281)	(271,281)	-	-
131	CITY OF WASILLA	(231,513)	(223,552)	(220,140)	(220,140)	-	-
131	CITY OF WASILLA - Nonemployer contribution	(391,172)	(253,352)	(194,286)	(194,286)	-	-
132	CITY OF SKAGWAY	-	-	-	-	-	-
132	CITY OF SKAGWAY - Nonemployer contribution	-	-	-	-	-	-
133	SITKA BOROUGH SD	20,595	(56,549)	(89,611)	(89,611)	-	-
133	SITKA BOROUGH SD - Nonemployer contribution	(48,286)	(74,031)	(85,064)	(85,064)	-	-
134	CITY OF PALMER	(112,937)	(129,100)	(136,026)	(136,026)	-	-
134	CITY OF PALMER - Nonemployer contribution	(233,872)	(151,607)	(116,351)	(116,351)	-	-
135	CITY AND BOROUGH OF WRANGELL	(65,819)	(109,151)	(127,722)	(127,722)	-	-
135	CITY AND BOROUGH OF WRANGELL - Nonemployer contribution	(149,658)	(121,884)	(109,981)	(109,981)	-	-
136	CITY OF BETHEL	(33,181)	(159,153)	(213,141)	(213,141)	-	-
136	CITY OF BETHEL - Nonemployer contribution	(354,252)	(244,557)	(197,546)	(197,546)	-	-
137	VALDEZ CITY SD	(121,149)	(82,101)	(65,366)	(65,366)	-	-
137	VALDEZ CITY SD - Nonemployer contribution	(189,595)	(97,606)	(58,182)	(58,182)	-	-
138	HOONAH CITY SD	16,964	(11,611)	(23,858)	(23,858)	-	-
138	HOONAH CITY SD - Nonemployer contribution	(6,741)	(17,295)	(21,818)	(21,818)	-	-
139	CITY OF NOME	87,817	(40,879)	(96,034)	(96,034)	-	-
139	CITY OF NOME - Nonemployer contribution	(92,175)	(89,596)	(88,490)	(88,490)	-	-
140	CITY OF KOTZEBUE	27,831	(85,646)	(134,279)	(134,279)	-	-
140	CITY OF KOTZEBUE - Nonemployer contribution	(145,837)	(132,451)	(126,714)	(126,714)	-	-
141	GALENA CITY SD	(329,902)	(170,600)	(102,327)	(102,327)	-	-
141	GALENA CITY SD - Nonemployer contribution	(193,132)	(132,292)	(106,217)	(106,217)	-	-
143	CITY OF PETERSBURG	(53,567)	(126,726)	(158,080)	(158,080)	-	-
143	CITY OF PETERSBURG - Nonemployer contribution	(185,175)	(155,371)	(142,598)	(142,598)	-	-
144	BRISTOL BAY BOROUGH	87,182	(29,919)	(80,105)	(80,105)	-	-
144	BRISTOL BAY BOROUGH - Nonemployer contribution	(18,499)	(55,246)	(70,994)	(70,994)	-	-
145	NORTH SLOPE BOROUGH	302,298	(1,391,582)	(2,117,531)	(2,117,531)	-	-
145	NORTH SLOPE BOROUGH - Nonemployer contribution	(1,836,200)	(1,861,535)	(1,872,394)	(1,872,394)	-	-
146	WRANGELL PUBLIC SD	(39,664)	(32,460)	(29,373)	(29,373)	-	-
146	WRANGELL PUBLIC SD - Nonemployer contribution	(71,995)	(40,887)	(27,555)	(27,555)	-	-
148	CITY OF CORDOVA	192,643	(5,577)	(90,529)	(90,529)	-	-
148	CITY OF CORDOVA - Nonemployer contribution	110,566	(27,395)	(86,521)	(86,521)	-	-
149	NOME CITY SD	(9,740)	(44,634)	(59,589)	(59,589)	-	-
149	NOME CITY SD - Nonemployer contribution	(113,119)	(74,146)	(57,443)	(57,443)	-	-
151	CITY OF KING COVE	(34,784)	(34,232)	(33,996)	(33,996)	-	-
151	CITY OF KING COVE - Nonemployer contribution	(58,207)	(38,861)	(30,570)	(30,570)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(602,052)	(754,172)	(819,366)	(819,366)	-	-
152	ALASKA HOUSING FINANCE CORPORATION - Nonemployer contribution	(1,061,629)	(776,334)	(654,064)	(654,064)	-	-
153	LOWER YUKON SD	(118,823)	(181,639)	(208,561)	(208,561)	-	-
153	LOWER YUKON SD - Nonemployer contribution	(243,085)	(200,659)	(182,477)	(182,477)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	71,222	(137,336)	(226,719)	(226,719)	-	-
154	NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution	(192,081)	(204,179)	(209,364)	(209,364)	-	-
155	SOUTHEAST ISLAND SD	(3,108)	(15,440)	(20,726)	(20,726)	-	-
155	SOUTHEAST ISLAND SD - Nonemployer contribution	(18,555)	(20,452)	(21,265)	(21,265)	-	-
156	PRIBILOF SD	(5,705)	(12,670)	(15,655)	(15,655)	-	-
156	PRIBILOF SD - Nonemployer contribution	(30,035)	(15,696)	(9,551)	(9,551)	-	-

Employer Number	Employer Name	FY2015	FY2016	FY2017	FY2018	FY2019	Thereafter
157	LOWER KUSKOKWIM SD	(314,987)	(497,482)	(575,695)	(575,695)	-	-
157	LOWER KUSKOKWIM SD - Nonemployer contribution	(671,057)	(543,568)	(488,930)	(488,930)	-	-
158	KODIAK ISLAND BOROUGH SD	(219,829)	(194,997)	(184,355)	(184,355)	-	-
158	KODIAK ISLAND BOROUGH SD - Nonemployer contribution	(348,759)	(227,317)	(175,270)	(175,270)	-	-
159	YUKON FLATS SD	(15,405)	(28,535)	(34,162)	(34,162)	-	-
159	YUKON FLATS SD - Nonemployer contribution	(37,407)	(33,760)	(32,197)	(32,197)	-	-
160	YUKON / KOYUKUK SD	(15,414)	(50,483)	(65,513)	(65,513)	-	-
160	YUKON / KOYUKUK SD - Nonemployer contribution	(91,746)	(70,713)	(61,699)	(61,699)	-	-
161	NORTH SLOPE BOROUGH SD	(247,351)	(325,129)	(358,462)	(358,462)	-	-
161	NORTH SLOPE BOROUGH SD - Nonemployer contribution	(708,107)	(428,155)	(308,175)	(308,175)	-	-
162	ALEUTIAN REGION SD	392	(4,438)	(6,508)	(6,508)	-	-
162	ALEUTIAN REGION SD - Nonemployer contribution	(18,694)	(8,372)	(3,949)	(3,949)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	124,243	(26,722)	(91,421)	(91,421)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER - Nonemployer contribution	93,152	(33,537)	(87,833)	(87,833)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(40,530)	(52,360)	(57,429)	(57,429)	-	-
164	LAKE AND PENINSULA BOROUGH SD - Nonemployer contribution	(62,061)	(58,642)	(57,176)	(57,176)	-	-
165	SITKA COMMUNITY HOSPITAL	(149,355)	(236,964)	(274,511)	(274,511)	-	-
165	SITKA COMMUNITY HOSPITAL - Nonemployer contribution	(704,992)	(385,388)	(248,416)	(248,416)	-	-
166	TANANA SD	(6,094)	(4,260)	(3,475)	(3,475)	-	
166	TANANA SD - Nonemployer contribution	4,701	(1,529)	(4,198)	(4,198)	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	(57,072)	(52,701)	(50,828)	(50,828)	_	
167	SOUTHEAST REGIONAL RESOURCE CENTER - Nonemployer contribution	(66,921)	(50,219)	(43,061)	(43,061)	-	_
168	HYDABURG CITY SD	(45,928)	(16,551)	(3,961)	(3,961)	-	
168	HYDABURG CITY SD - Nonemployer contribution	(64,618)	(22,175)	(3,985)	(3,985)	-	-
169	CITY OF TANANA	(13,676)	(7,220)	(4,453)	(4,453)	-	-
169	CITY OF TANANA - Nonemployer contribution	(15,345)	(6,902)	(3,284)	(3,284)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(58,019)	(51,715)	(49,014)	(49,014)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL - Nonemployer contribution	(76,638)	(49,063)	(37,245)	(37,245)	-	-
171	CITY OF BARROW	18,651	(27,481)	(47,251)	(47,251)	-	-
171	CITY OF BARROW - Nonemployer contribution	(12,315)	(34,623)	(44,183)	(44,183)	-	-
172	CITY OF SAINT PAUL	(19,936)	(37,542)	(45,088)	(45,088)	-	-
172	CITY OF SAINT PAUL - Nonemployer contribution	(34,880)	(41,445)	(44,258)	(44,258)	-	-
173	MUNICIPALITY OF ANCHORAGE	(7,967,731)	(6,887,976)	(6,425,223)	(6,425,223)	-	-
173	MUNICIPALITY OF ANCHORAGE - Nonemployer contribution	(11,580,977)	(7,086,530)	(5,160,338)	(5,160,338)	-	-
174	KODIAK ISLAND BOROUGH	(89,175)	(103,388)	(109,479)	(109,479)	-	-
174	KODIAK ISLAND BOROUGH - Nonemployer contribution	(157,525)	(111,711)	(92,076)	(92,076)	-	-
175	NOME JOINT UTILITY SYSTEM	(3,687)	(25,558)	(34,931)	(34,931)	-	-
175	NOME JOINT UTILITY SYSTEM - Nonemployer contribution	(1,413)	(20,060)	(28,052)	(28,052)	-	-
176	CITY OF SAND POINT	(13,795)	(29,058)	(35,599)	(35,599)	-	-
176	CITY OF SAND POINT - Nonemployer contribution	(58,091)	(41,025)	(33,711)	(33,711)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	49,313	(96,895)	(159,555)	(159,555)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD - Nonemployer contribution	(56,757)	(131,033)	(162,866)	(162,866)	-	-
178	CITY OF DILLINGHAM	41,502	(44,619)	(81,528)	(81,528)	-	-
178	CITY OF DILLINGHAM - Nonemployer contribution	(99,576)	(85,833)	(79,943)	(79,943)	-	-
179	CITY OF UNALASKA	28,028	(228,770)	(338,826)	(338,826)	-	-
179	CITY OF UNALASKA - Nonemployer contribution	(380,534)	(327,410)	(304,643)	(304,643)	-	-
180	KENAI PENINSULA BOROUGH	(23,638)	(471,614)	(663,604)	(663,604)	-	-
180	KENAI PENINSULA BOROUGH - Nonemployer contribution	(619,601)	(589,254)	(576,248)	(576,248)	-	-
181	CITY OF KETCHIKAN	(228,964)	(304,779)	(337,271)	(337,271)	-	-

Employer Number	Employer Name	FY2015	FY2016	FY2017	FY2018	FY2019	Thereafter
181	CITY OF KETCHIKAN - Nonemployer contribution	(451,073)	(318,556)	(261,763)	(261,763)	-	-
182	CITY OF SEWARD	(145,983)	(153,800)	(157,149)	(157,149)	-	-
182	CITY OF SEWARD - Nonemployer contribution	(248,794)	(171,855)	(138,881)	(138,881)	-	-
183	CITY OF FORT YUKON	(92,093)	(35,399)	(11,102)	(11,102)	-	-
183	CITY OF FORT YUKON - Nonemployer contribution	(72,363)	(29,281)	(10,818)	(10,818)	-	-
184	BRISTOL BAY BOROUGH SD	420	(11,261)	(16,267)	(16,267)	-	-
184	BRISTOL BAY BOROUGH SD - Nonemployer contribution	(27,931)	(19,072)	(15,275)	(15,275)	-	-
185	CORDOVA CITY SD	(27,540)	(24,409)	(23,067)	(23,067)	-	-
185	CORDOVA CITY SD - Nonemployer contribution	(49,286)	(29,852)	(21,523)	(21,523)	-	-
186	CITY OF CRAIG	(44,227)	(46,699)	(47,758)	(47,758)	-	-
186	CITY OF CRAIG - Nonemployer contribution	(22,453)	(38,326)	(45,129)	(45,129)	-	-
187	PETERSBURG MEDICAL CENTER	96,230	(86,065)	(164,191)	(164,191)	-	-
187	PETERSBURG MEDICAL CENTER - Nonemployer contribution	(53,751)	(122,904)	(152,541)	(152,541)	-	-
189	HAINES BOROUGH	(25,758)	(54,770)	(67,203)	(67,203)	-	-
189	HAINES BOROUGH - Nonemployer contribution	(144,670)	(89,696)	(66,136)	(66,136)	-	_
190	KENAI PENINSULA BOROUGH SD	(33,462)	(421,670)	(588,045)	(588,045)	-	_
190	KENAI PENINSULA BOROUGH SD - Nonemployer contribution	(634,434)	(570,618)	(543,269)	(543,269)	-	_
191	CITY OF NORTH POLE	13,385	(53,855)	(82,673)	(82,673)	-	_
191	CITY OF NORTH POLE - Nonemployer contribution	(43,654)	(66,527)	(76,330)	(76,330)	-	_
192	CITY OF GALENA	(55,246)	(53,426)	(52,647)	(52,647)	_	_
192	CITY OF GALENA - Nonemployer contribution	(64,708)	(36,877)	(24,949)	(24,949)	_	
193	CITY OF NENANA	51,868	2,295	(18,951)	(18,951)	_	_
193	CITY OF NENANA - Nonemployer contribution	(62,035)	(21,496)	(4,122)	(4,122)	_	
195	YUPIIT SD	(56,949)	(60,563)	(62,112)	(62,112)	_	
195	YUPIIT SD - Nonemployer contribution	(194,228)	(92,854)	(49,408)	(49,408)	_	
196	NENANA CITY SD	13,045	(23,138)	(38,645)	(38,645)	_	_
196	NENANA CITY SD - Nonemployer contribution	(92,288)	(53,302)	(36,594)	(36,594)	_	_
198	CITY OF SAXMAN	6,829	(816)	(4,093)	(4,093)	_	_
198	CITY OF SAXMAN - Nonemployer contribution	(11,001)	(6,021)	(3,886)	(3,886)	-	-
199	CITY OF HOONAH	(2,867)	(24,303)	(33,489)	(33,489)	_	_
199	CITY OF HOONAH - Nonemployer contribution	(37,452)	(34,786)	(33,643)	(33,643)	_	_
200	CITY OF PELICAN	(5,849)	(5,388)	(5,190)	(5,190)	_	
200	CITY OF PELICAN - Nonemployer contribution	(8,786)	(4,765)	(3,041)	(3,041)	_	_
202	CITY OF WHITTIER	(70,329)	(45,714)	(35,164)	(35,164)	_	_
202	CITY OF WHITTIER - Nonemployer contribution	(17,069)	(27,236)	(31,594)	(31,594)	_	_
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,618	(36,860)	(59,351)	(59,351)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY - Nonemployer contribution	(55,617)	(59,523)	(61,198)	(61,198)	_	
204	CRAIG CITY SD	(29,216)	(27,874)	(27,298)	(27,298)	-	_
204	CRAIG CITY SD - Nonemployer contribution	(71,561)	(40,422)	(27,077)	(27,077)	-	-
205	DILLINGHAM CITY SD	(76,037)	(55,613)	(46,859)	(46,859)	-	_
205	DILLINGHAM CITY SD - Nonemployer contribution	(99,617)	(61,033)	(44,497)	(44,497)	-	_
206	CITY OF THORNE BAY	(16,885)	(13,436)	(11,957)	(11,957)	-	-
206	CITY OF THORNE BAY - Nonemployer contribution	(1,226)	(8,622)	(11,792)	(11,792)	-	-
208	CITY OF AKUTAN	92,211	9,825	(25,483)	(25,483)	-	-
208	CITY OF AKUTAN - Nonemployer contribution	8,401	(10,921)	(19,202)	(19,202)	-	-
209	UNALASKA CITY SD	(49,602)	(39,922)	(35,773)	(35,773)	-	-
209	UNALASKA CITY SD - Nonemployer contribution	(82,433)	(47,213)	(32,118)	(32,118)	-	-
211	KASHUNAMIUT SD	(5,179)	(36,091)	(49,339)	(49,339)	-	-
211	KASHUNAMIUT SD - Nonemployer contribution		, ,		· · · · /		
Z 11	NASHONAMIO 1 SD - Noticinployer contribution	(21,891)	(39,048)	(46,401)	(46,401)	-	-

Employer Number	Employer Name	FY2015	FY2016	FY2017	FY2018	FY2019	Thereafter
215	CITY OF HOMER	(209,137)	(209,048)	(209,009)	(209,009)	-	-
215	CITY OF HOMER - Nonemployer contribution	(354,492)	(236,033)	(185,265)	(185,265)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	3,248	(3,994)	(7,097)	(7,097)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY - Nonemployer contribution	(28,120)	(13,100)	(6,662)	(6,662)	-	-
219	BARTLETT REGIONAL HOSPITAL	(869,867)	(924,681)	(948,173)	(948,173)	-	-
219	BARTLETT REGIONAL HOSPITAL - Nonemployer contribution	(1,813,782)	(1,121,711)	(825,109)	(825,109)	-	-
220	NORTHWEST ARCTIC BOROUGH	129,435	(14,412)	(76,061)	(76,061)	-	-
220	NORTHWEST ARCTIC BOROUGH - Nonemployer contribution	(10,596)	(51,967)	(69,697)	(69,697)	-	-
221	SAINT MARY'S SD	27,070	(5,218)	(19,056)	(19,056)	-	-
221	SAINT MARY'S SD - Nonemployer contribution	6,744	(10,874)	(18,425)	(18,425)	-	-
222	CITY OF SELAWIK	(452)	(402)	(381)	(381)	-	-
222	CITY OF SELAWIK - Nonemployer contribution	-	-	-	-	-	-
223	BRISTOL BAY RHA	33,025	(30,360)	(57,525)	(57,525)	-	-
223	BRISTOL BAY RHA - Nonemployer contribution	(47,346)	(49,119)	(49,878)	(49,878)	-	-
224	COPPER RIVER BASIN RHA	(42,559)	(23,749)	(15,688)	(15,688)	-	-
224	COPPER RIVER BASIN RHA - Nonemployer contribution	(73,649)	(32,964)	(15,527)	(15,527)	-	_
225	SKAGWAY CITY SD	(14,033)	(12,410)	(11,714)	(11,714)	-	
225	SKAGWAY CITY SD - Nonemployer contribution	(21,468)	(11,437)	(7,138)	(7,138)	-	_
227	CITY OF KLAWOCK	41,360	(1,458)	(19,808)	(19,808)	-	_
227	CITY OF KLAWOCK - Nonemployer contribution	(35,624)	(25,010)	(20,462)	(20,462)	-	-
228	PETERSBURG CITY SD	(42,634)	(35,024)	(31,762)	(31,762)	_	
228	PETERSBURG CITY SD - Nonemployer contribution	(48,729)	(35,713)	(30,134)	(30,134)	-	_
230	ALEUTIANS EAST BOROUGH	(37,908)	(38,322)	(38,500)	(38,500)	_	_
230	ALEUTIANS EAST BOROUGH - Nonemployer contribution	(26,095)	(23,654)	(22,607)	(22,607)	_	_
231	CITY OF KIVALINA	(1,556)	(1,385)	(1,311)	(1,311)	_	_
231	CITY OF KIVALINA - Nonemployer contribution	-	(1,000)	(1,011)	(1,011)	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-
232	BERING STRAITS CRSA - Nonemployer contribution	_	-	-	-	-	-
235	CITY OF HUSLIA	(5,857)	(5,082)	(4,750)	(4,750)	-	-
235	CITY OF HUSLIA - Nonemployer contribution	(10,308)	(5,794)	(3,860)	(3,860)	-	
237	CITY OF KALTAG	3,389	224	(1,132)	(1,132)	-	_
237	CITY OF KALTAG - Nonemployer contribution	2,344	131	(818)	(818)	-	_
240	HAINES BOROUGH SD	(61,122)	(34,810)	(23,534)	(23,534)	-	-
240	HAINES BOROUGH SD - Nonemployer contribution	(89,559)	(43,686)	(24,027)	(24,027)	-	_
241	CITY OF NOORVIK	(22,041)	(13,230)	(9,454)	(9,454)	-	-
241	CITY OF NOORVIK - Nonemployer contribution	-	-	-	-	-	-
242	CITY OF ELIM	(3,274)	(1,523)	(773)	(773)	-	-
242	CITY OF ELIM - Nonemployer contribution	(2,440)	(1,142)	(586)	(586)	-	-
243	CITY OF ATKA	27,604	5,869	(3,446)	(3,446)	-	-
243	CITY OF ATKA - Nonemployer contribution	4,021	(962)	(3,097)	(3,097)	-	-
244	ALEUTIANS EAST BOROUGH SD	31,007	(12,610)	(31,303)	(31,303)	-	-
244	ALEUTIANS EAST BOROUGH SD - Nonemployer contribution	9,859	(18,187)	(30,206)	(30,206)	-	-
245	ALEUTIANS WEST CRSA	(7,506)	(3,655)	(2,005)	(2,005)	-	-
245	ALEUTIANS WEST CRSA - Nonemployer contribution	-	(0,000)	(2,000)	(2,000)	-	
246	DELTA/GREELY SD	(16,867)	(48,219)	(61,655)	(61,655)	-	-
246	DELTA/GREELY SD - Nonemployer contribution	(85,491)	(64,909)	(56,087)	(56,087)	-	
247	LAKE AND PENINSULA BOROUGH	(131,366)	(48,530)	(13,029)	(13,029)	-	-
247	LAKE AND PENINSULA BOROUGH - Nonemployer contribution	(8,580)	(7,908)	(7,620)	(7,620)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(414)	(18,814)	(26,700)	(26,700)	-	-
240	OIL ARD BOLOGILOL TAROLAL	(414)	(10,014)	(20,700)	(20,700)	-	-

Employer Number	Employer Name	FY2015	FY2016	FY2017	FY2018	FY2019	Thereafter
248	CITY AND BOROUGH OF YAKUTAT - Nonemployer contribution	(20,402)	(22,770)	(23,784)	(23,784)	-	-
249	CITY OF UNALAKLEET	43,888	1,666	(16,429)	(16,429)	-	-
249	CITY OF UNALAKLEET - Nonemployer contribution	7,822	(9,172)	(16,456)	(16,456)	-	-
251	KLAWOCK CITY SD	(68,292)	(31,668)	(15,972)	(15,972)	-	-
251	KLAWOCK CITY SD - Nonemployer contribution	(89,047)	(36,096)	(13,403)	(13,403)	-	-
254	CITY OF MEKORYUK	(2,015)	(1,605)	(1,430)	(1,430)	-	-
254	CITY OF MEKORYUK - Nonemployer contribution	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(38,807)	(36,002)	(34,800)	(34,800)	-	-
255	ALASKA GATEWAY SD - Nonemployer contribution	(47,096)	(41,192)	(38,662)	(38,662)	-	-
256	CITY OF SAINT GEORGE	(12,594)	(10,692)	(9,878)	(9,878)	-	-
256	CITY OF SAINT GEORGE - Nonemployer contribution	-	-	-	-	-	-
257	PELICAN CITY SD	(335)	(2,941)	(4,058)	(4,058)	-	-
257	PELICAN CITY SD - Nonemployer contribution	(7,594)	(3,704)	(2,037)	(2,037)	-	-
258	DENALI BOROUGH	(20,300)	(15,130)	(12,914)	(12,914)	-	-
258	DENALI BOROUGH - Nonemployer contribution	(29,252)	(18,208)	(13,474)	(13,474)	-	-
259	CITY OF ALLAKAKET	(1,106)	(984)	(932)	(932)	-	_
259	CITY OF ALLAKAKET - Nonemployer contribution	-	-	-	-	_	
260	CITY OF KACHEMAK	622	(465)	(931)	(931)	_	
260	CITY OF KACHEMAK - Nonemployer contribution	28	(496)	(721)	(721)	_	_
262	COOK INLET HOUSING AUTHORITY	185,494	(94,922)	(215,100)	(215,100)	_	_
262	COOK INLET HOUSING AUTHORITY - Nonemployer contribution	(230,228)	(203,782)	(192,447)	(192,447)	_	
263	INTERIOR RHA	(132,626)	(72,380)	(46,560)	(46,560)	_	
263	INTERIOR RHA - Nonemployer contribution	(157,149)	(76,643)	(42,141)	(42,141)	_	
264	YAKUTAT SD	(24,965)	(14,795)	(10,436)	(10,436)	_	
264	YAKUTAT SD - Nonemployer contribution	(37,257)	(17,113)	(8,480)	(8,480)	_	
265	KAKE CITY SD	16,303	(6,968)	(16,941)	(16,941)	_	_
265	KAKE CITY SD - Nonemployer contribution	10,436	(8,022)	(15,932)	(15,932)	_	
266	CITY OF QUINHAGAK	(991)	(881)	(835)	(835)	_	_
266	CITY OF QUINHAGAK - Nonemployer contribution	-	-	-	-	_	
267	ALEUTIAN HOUSING AUTHORITY	3,740	(30,548)	(45,242)	(45,242)	_	
267	ALEUTIAN HOUSING AUTHORITY - Nonemployer contribution	(41,356)	(39,575)	(38,811)	(38,811)		
270	BERING STRAITS RHA	6,701	(33,281)	(50,416)	(50,416)	_	
270	BERING STRAITS RHA - Nonemployer contribution	(48,096)	(45,109)	(43,829)	(43,829)	<u>-</u>	
271	CITY OF EGEGIK	1,472	(2,153)	(3,706)	(3,706)		
271	CITY OF EGEGIK - Nonemployer contribution	(698)	(2,219)	(2,871)	(2,871)		_
	ILISAGVIK COLLEGE	(195,658)	(170,173)	(159,250)	(159,250)	-	-
275 275	ILISAGVIK COLLEGE ILISAGVIK COLLEGE - Nonemployer contribution	(413,220)	(230,282)	(151,879)	(151,879)	<u>-</u>	
276	NORTH PACIFIC RIM HA	(41,691)	(44,273)	(45,379)	(45,379)	-	
276	NORTH PACIFIC RIM HA - Nonemployer contribution	(42,176)	(44,273)	(39,464)	(39,464)	-	
278	SAXMAN SEAPORT	(5,957)	(3,635)	(2,639)	(2,639)	-	
278	SAXMAN SEAPORT - Nonemployer contribution	(6,732)	(2,020)	(2,039)	(2,039)	<u>-</u>	-
279	TLINGIT-HAIDA RHA	(118,149)	(107,438)	(102,847)	(102,847)	<u>-</u>	
279	TLINGIT-HAIDA RHA - Nonemployer contribution	(232,960)	(135,491)	(93,719)	(93,719)	-	-
280	CITY OF TOKSOOK BAY	(13,142)	(4,594)	(93,719)	(930)		
280	CITY OF TOKSOOK BAY - Nonemployer contribution		(2,062)	(447)	` ` `	-	-
	BARANOF ISLAND HA	(5,830)	<u> </u>	` '	(447)		
281 281	BARANOF ISLAND HA - Nonemployer contribution	(14,896)	(21,068)	(23,714)	(23,714)	-	-
	· · · · · · · · · · · · · · · · · · ·	(31,684)	(24,404)	(21,284)	(21,284)	-	-
282	CITY OF DELTA JUNCTION Nonemplayer contribution	(2,470)	(7,399)	(9,511)	(9,511)	-	-
282	CITY OF DELTA JUNCTION - Nonemployer contribution	(14,189)	(10,373)	(8,738)	(8,738)	-	-

Schedule D: Employers' Allocation of Recognition of June 30, 2014 Deferred Outflows/Inflows

Employer Number	Employer Name	FY2015	FY2016	FY2017	FY2018	FY2019	Thereafter
283	CITY OF ANDERSON	(4,311)	(3,059)	(2,522)	(2,522)	-	-
283	CITY OF ANDERSON - Nonemployer contribution	-	-	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	(46,262)	(38,982)	(35,863)	(35,863)	-	-
284	INTER-ISLAND FERRY AUTHORITY - Nonemployer contribution	(55,443)	(39,265)	(32,331)	(32,331)	-	-
285	CITY OF HOOPER BAY	(2,811)	(2,501)	(2,368)	(2,368)	-	-
285	CITY OF HOOPER BAY - Nonemployer contribution	-	-	-	-	-	-
286	CITY OF SELDOVIA	2,290	(1,274)	(2,802)	(2,802)	-	-
286	CITY OF SELDOVIA - Nonemployer contribution	(4,503)	(3,046)	(2,421)	(2,421)	-	-
287	CITY OF KOYUK	(984)	(876)	(829)	(829)	-	-
287	CITY OF KOYUK - Nonemployer contribution	-	-	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(74,912)	(50,804)	(40,472)	(40,472)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY - Nonemployer contribution	(116,442)	(58,788)	(34,079)	(34,079)	-	-
290	CITY OF UPPER KALSKAG	12,232	2,303	(1,952)	(1,952)	-	-
290	CITY OF UPPER KALSKAG - Nonemployer contribution	1,217	(125)	(701)	(701)	-	-
291	CITY OF SHAKTOOLIK	(3,167)	(1,377)	(610)	(610)	-	-
291	CITY OF SHAKTOOLIK - Nonemployer contribution	(3,985)	(1,862)	(952)	(952)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(32,537)	(43,321)	(47,943)	(47,943)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT - Nonemployer contribution	(63,741)	(45,841)	(38,169)	(38,169)	-	-
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-
294	CITY OF MOUNTAIN VILLAGE - Nonemployer contribution	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	89,074	(54,389)	(115,874)	(115,874)	-	-
296	MUNICIPALITY OF SKAGWAY - Nonemployer contribution	(57,362)	(86,711)	(99,289)	(99,289)	-	-
297	CITY OF NULATO	9,903	1,258	(2,446)	(2,446)	-	-
297	CITY OF NULATO - Nonemployer contribution	4,771	(1,206)	(3,767)	(3,767)	-	-
298	CITY OF ANIAK	(8,641)	(4,988)	(3,423)	(3,423)	-	-
298	CITY OF ANIAK - Nonemployer contribution	(6,764)	(2,934)	(1,293)	(1,293)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	335,166	85,839	(21,016)	(21,016)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION - Nonemployer contribution	231,409	59,266	(14,510)	(14,510)	-	-
Total		(134,716,708)	(134,716,708)	(134,716,708)	(134,716,708)	-	-

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