

State of Alaska

Public Employees' Retirement System

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

November 2015



©2015 Xerox Corporation and Buck Consultants, LLC. All rights reserved. Xerox® and Xerox and Design® are trademarks of Xerox Corporation in the United States and/or other countries. Buck Consultants® is a registered trademark of Buck Consultants, LLC in the United States and/or other countries.

Other company trademarks are also acknowledged.

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

David J. Kershner
Principal, Retirement
David.Kershner@xerox.com
602.864.3507

Todd D. Kanaster
Senior Consultant
Todd.Kanaster@xerox.com
720.359.7762

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:

Buck Consultants, LLC.
1200 17th Street
Suite 1200
Denver, CO 80202
Fax: 720.359.7701

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.

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

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

David J. Kershner, FSA, EA, MAAA
Principal, Consulting Actuary

A handwritten signature in black ink, appearing to read "Todd Kanaster".

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 Outflows/Inflows	

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	<u>(49,000)</u>
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.

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.

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)*	<u>Peace Officer/Firefighter:</u> 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. <u>Others:</u> 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:

Year of Employment	Percent Increase
1-4	6.36%
5	6.11
6	5.61
7+	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	0.0250
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	0.1226	0.0508
48	0.1331	0.0551
49	0.1445	0.0598
50	0.1571	0.0665
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
72	2.2981	1.7260
73	2.5175	1.9177
74	2.7475	2.0940
75	3.0609	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	15.00%
2	10.00
3	8.00
4	7.00
5	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:

Year of Employment	Age at Hire	
	20-34	35+
	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	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

Age	Peace Officer/ Firefighter Rate	Other Member Rate	
		Male	Female
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**

Age at Retirement	Retirement Rate	
	Reduced	Unreduced
	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
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**

Age at Retirement	Retirement Rate	
	Reduced	Unreduced
	Unisex Rates	Unisex 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
54	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
65	N/A	26.00
66	N/A	26.00
67	N/A	26.00
68	N/A	27.50
69	N/A	30.00
70-89	N/A	50.00
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

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

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

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

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

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

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

Reinstatement of Contributions: Refunded accounts and the corresponding PERS service may be reinstated upon reemployment in 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;
 - (iii) 80 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
 - (iv) two years of paid-up PERS service and they are vested in 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.

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

Death after Occupational Disability: 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.

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

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

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

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	Employer 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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	Employer 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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	Employer Proportion
146	WRANGELL PUBLIC SD - Nonemployer contribution	77,234	0.02240074%	78,453	0.02045439%
148	CITY OF CORDOVA	188,930	0.05479694%	257,744	0.06719925%
148	CITY OF CORDOVA - Nonemployer contribution	191,672	0.05559227%	246,333	0.06422424%
149	NOME CITY SD	144,979	0.04204945%	169,655	0.04423271%
149	NOME CITY SD - Nonemployer contribution	155,421	0.04507822%	163,545	0.04263971%
151	CITY OF KING COVE	87,124	0.02526936%	96,789	0.02523482%
151	CITY OF KING COVE - Nonemployer contribution	82,412	0.02390264%	87,036	0.02269221%
152	ALASKA HOUSING FINANCE CORPORATION	2,064,193	0.59869601%	2,332,817	0.60821387%
152	ALASKA HOUSING FINANCE CORPORATION - Nonemployer contribution	1,735,496	0.50336129%	1,862,187	0.48551084%
153	LOWER YUKON SD	520,220	0.15088401%	593,794	0.15481435%
153	LOWER YUKON SD - Nonemployer contribution	476,166	0.13810657%	519,529	0.13545203%
154	NORTHWEST ARCTIC BOROUGH SD	535,252	0.15524373%	645,491	0.16829291%
154	NORTHWEST ARCTIC BOROUGH SD - Nonemployer contribution	533,217	0.15465352%	596,080	0.15541047%
155	SOUTHEAST ISLAND SD	50,383	0.01461309%	59,008	0.01538472%
155	SOUTHEAST ISLAND SD - Nonemployer contribution	54,014	0.01566605%	60,543	0.01578473%
156	PRIBILOF SD	38,564	0.01118504%	44,572	0.01162085%
156	PRIBILOF SD - Nonemployer contribution	27,536	0.00798655%	27,191	0.00708938%
157	LOWER KUSKOKWIM SD	1,434,011	0.41591876%	1,639,060	0.42733719%
157	LOWER KUSKOKWIM SD - Nonemployer contribution	1,278,824	0.37090869%	1,392,033	0.36293192%
158	KODIAK ISLAND BOROUGH SD	477,179	0.13840037%	524,878	0.13684671%
158	KODIAK ISLAND BOROUGH SD - Nonemployer contribution	474,768	0.13770103%	499,011	0.13010257%
159	YUKON FLATS SD	84,599	0.02453699%	97,263	0.02535850%
159	YUKON FLATS SD - Nonemployer contribution	83,188	0.02412784%	91,668	0.02389965%
160	YUKON / KOYUKUK SD	160,102	0.04643567%	186,521	0.04862990%
160	YUKON / KOYUKUK SD - Nonemployer contribution	162,444	0.04711518%	175,664	0.04579921%
161	NORTH SLOPE BOROUGH SD	900,636	0.26121940%	1,020,578	0.26608585%
161	NORTH SLOPE BOROUGH SD - Nonemployer contribution	849,108	0.24627432%	877,407	0.22875817%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	Employer Proportion
206	CITY OF THORNE BAY - Nonemployer contribution	28,583	0.00829023%	33,572	0.00875299%
208	CITY OF AKUTAN	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	93,643	0.02716006%	101,850	0.02655439%
209	UNALASKA CITY SD - Nonemployer contribution	89,799	0.02604506%	91,444	0.02384140%
211	KASHUNAMIUT 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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	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%

State of Alaska - Public Employees' Retirement System

APPENDIX 1

Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	Employer 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 AUTHORITY	120,374	0.03491320%	136,498	0.03558794%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY - 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%

State of Alaska - Public Employees' Retirement System
APPENDIX 1
Allocations of Pension Amounts by Employer

Employer Number	Employer Name	FY2013	FY2013	FY2014	FY2014
		Total Contributions	Employer Proportion	Total Contributions	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%

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

Employer Number	Employer Name	FY2013	FY2014	Pension Expense Recognized			FY2014	
		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)	66,084	1,034,030	1,837,276
288	NORTHWEST INUPIAT HOUSING AUTHORITY - Nonemployer contribution	1,517,864	1,179,872	84,644	(82,363)	2,281	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)	(1,042)	15,584	27,690
291	CITY OF SHAKTOOLIK - Nonemployer contribution	44,095	32,968	2,365	(3,033)	(668)	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)	3,284	87,455	155,390
298	CITY OF ANIAK - Nonemployer contribution	62,998	44,779	3,212	(5,470)	(2,258)	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
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

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

Employer Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows 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 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)
101	STATE OF ALASKA	-	-	-	33,974,704	33,974,704	-	(152,974,247)	-	-	(152,974,247)
101	STATE OF ALASKA - Nonemployer contribution	-	-	-	-	-	-	(132,401,803)	-	(14,494,724)	(146,896,527)
102	SOUTHWEST REGION SD	-	-	-	87,444	87,444	-	(319,764)	-	-	(319,764)
102	SOUTHWEST REGION SD - Nonemployer contribution	-	-	-	-	-	-	(289,171)	-	(4,004)	(293,176)
103	ANNETTE ISLAND SD	-	-	-	11,408	11,408	-	(88,664)	-	-	(88,664)
103	ANNETTE ISLAND SD - Nonemployer contribution	-	-	-	-	-	-	(98,357)	-	(12,335)	(110,692)
104	BERING STRAIT SD	-	-	-	110,421	110,421	-	(1,089,374)	-	-	(1,089,374)
104	BERING STRAIT SD - Nonemployer contribution	-	-	-	-	-	-	(979,371)	-	(182,003)	(1,161,374)
105	CHATHAM SD	-	-	-	-	-	-	(49,373)	-	(12,617)	(61,990)
105	CHATHAM SD - Nonemployer contribution	-	-	-	-	-	-	(50,033)	-	(54,342)	(104,375)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	15,177	15,177	-	(39,046)	-	-	(39,046)
106	ALASKA MUNICIPAL LEAGUE - Nonemployer contribution	-	-	-	359	359	-	(32,285)	-	-	(32,285)
107	CITY OF VALDEZ	-	-	-	85,192	85,192	-	(995,273)	-	-	(995,273)
107	CITY OF VALDEZ - Nonemployer contribution	-	-	-	-	-	-	(876,962)	-	(191,780)	(1,068,741)
108	JUNEAU BOROUGH SD	-	-	-	-	-	-	(1,465,707)	-	(169,161)	(1,634,868)
108	JUNEAU BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(1,312,940)	-	(644,643)	(1,957,583)
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	217,432	217,432	-	(2,593,931)	-	-	(2,593,931)
109	MATANUSKA-SUSITNA BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(2,153,252)	-	(609,176)	(2,762,428)
110	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	129,253	129,253	-	(3,654,588)	-	-	(3,654,588)
110	MATANUSKA-SUSITNA BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(3,328,495)	-	(871,693)	(4,200,188)
111	ANCHORAGE SD	-	-	-	-	-	-	(11,777,704)	-	(1,425,866)	(13,203,571)
111	ANCHORAGE SD - Nonemployer contribution	-	-	-	-	-	-	(10,698,125)	-	(4,571,930)	(15,270,055)
112	COPPER RIVER SD	-	-	-	48,382	48,382	-	(156,858)	-	-	(156,858)
112	COPPER RIVER SD - Nonemployer contribution	-	-	-	-	-	-	(119,172)	-	(138,100)	(257,272)
113	UNIVERSITY OF ALASKA	-	-	-	-	-	-	(18,468,434)	-	(1,006,640)	(19,475,074)
113	UNIVERSITY OF ALASKA - Nonemployer contribution	-	-	-	-	-	-	(13,072,170)	-	(5,047,030)	(18,119,200)
115	CITY OF KENAI	-	-	-	176,393	176,393	-	(997,234)	-	-	(997,234)
115	CITY OF KENAI - Nonemployer contribution	-	-	-	-	-	-	(872,299)	-	(145,598)	(1,017,897)
116	FAIRBANKS NORTH STAR BOROUGH	-	-	-	321,767	321,767	-	(3,283,809)	-	-	(3,283,809)
116	FAIRBANKS NORTH STAR BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(2,825,693)	-	(489,932)	(3,315,625)
117	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	283,745	283,745	-	(4,501,435)	-	-	(4,501,435)
117	FAIRBANKS NORTH STAR BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(4,001,804)	-	(1,130,867)	(5,132,671)
118	DENALI BOROUGH SD	-	-	-	73,480	73,480	-	(128,450)	-	-	(128,450)
118	DENALI BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(123,899)	-	(43,566)	(167,465)
120	CITY AND BOROUGH OF SITKA	-	-	-	522,712	522,712	-	(1,452,569)	-	-	(1,452,569)
120	CITY AND BOROUGH OF SITKA - Nonemployer contribution	-	-	-	37,866	37,866	-	(1,242,638)	-	-	(1,242,638)
121	CHUGACH SD	-	-	-	28,633	28,633	-	(52,819)	-	-	(52,819)
121	CHUGACH SD - Nonemployer contribution	-	-	-	-	-	-	(53,575)	-	(14,957)	(68,532)
122	KETCHIKAN GATEWAY BOROUGH	-	-	-	151,340	151,340	-	(758,751)	-	-	(758,751)
122	KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(637,397)	-	(153,930)	(791,328)
123	CITY OF SOLDOTNA	-	-	-	220,392	220,392	-	(489,656)	-	-	(489,656)
123	CITY OF SOLDOTNA - Nonemployer contribution	-	-	-	108,941	108,941	-	(441,183)	-	-	(441,183)
124	IDITAROD AREA SD	-	-	-	-	-	-	(111,914)	-	(30,738)	(142,653)
124	IDITAROD AREA SD - Nonemployer contribution	-	-	-	-	-	-	(105,853)	-	(38,388)	(144,241)
125	KUSPUK SD	-	-	-	32,559	32,559	-	(211,983)	-	-	(211,983)
125	KUSPUK SD - Nonemployer contribution	-	-	-	-	-	-	(133,850)	-	(222,051)	(355,901)
126	CITY AND BOROUGH OF JUNEAU	-	-	-	553,610	553,610	-	(4,622,201)	-	-	(4,622,201)
126	CITY AND BOROUGH OF JUNEAU - Nonemployer contribution	-	-	-	-	-	-	(3,880,355)	-	(647,773)	(4,528,128)
128	CITY OF KODIAK	-	-	-	237,954	237,954	-	(911,529)	-	-	(911,529)
128	CITY OF KODIAK - Nonemployer contribution	-	-	-	-	-	-	(826,015)	-	(3,111)	(829,126)
129	CITY OF FAIRBANKS	-	-	-	81,105	81,105	-	(1,312,960)	-	-	(1,312,960)
129	CITY OF FAIRBANKS - Nonemployer contribution	-	-	-	-	-	-	(1,085,124)	-	(191,052)	(1,276,176)
131	CITY OF WASILLA	-	-	-	-	-	-	(880,560)	-	(14,785)	(895,344)
131	CITY OF WASILLA - Nonemployer contribution	-	-	-	-	-	-	(777,143)	-	(255,952)	(1,033,095)
132	CITY OF SKAGWAY	-	-	-	-	-	-	-	-	-	-
132	CITY OF SKAGWAY - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	-	-	-	143,268	143,268	-	(358,443)	-	-	(358,443)
133	SITKA BOROUGH SD - Nonemployer contribution	-	-	-	47,811	47,811	-	(340,257)	-	-	(340,257)
134	CITY OF PALMER	-	-	-	30,015	30,015	-	(544,105)	-	-	(544,105)
134	CITY OF PALMER - Nonemployer contribution	-	-	-	-	-	-	(465,403)	-	(152,778)	(618,181)
135	CITY AND BOROUGH OF WRANGELL	-	-	-	80,474	80,474	-	(510,889)	-	-	(510,889)
135	CITY AND BOROUGH OF WRANGELL - Nonemployer contribution	-	-	-	-	-	-	(439,923)	-	(51,580)	(491,503)
136	CITY OF BETHEL	-	-	-	233,949	233,949	-	(852,565)	-	-	(852,565)
136	CITY OF BETHEL - Nonemployer contribution	-	-	-	-	-	-	(790,183)	-	(203,718)	(993,901)
137	VALDEZ CITY SD	-	-	-	-	-	-	(261,465)	-	(72,517)	(333,982)
137	VALDEZ CITY SD - Nonemployer contribution	-	-	-	-	-	-	(232,726)	-	(170,838)	(403,564)
138	HOONAH CITY SD	-	-	-	53,068	53,068	-	(95,432)	-	-	(95,432)
138	HOONAH CITY SD - Nonemployer contribution	-	-	-	19,600	19,600	-	(87,271)	-	-	(87,271)
139	CITY OF NOME	-	-	-	239,007	239,007	-	(384,137)	-	-	(384,137)
139	CITY OF NOME - Nonemployer contribution	-	-	-	-	-	-	(353,961)	-	(4,790)	(358,751)
140	CITY OF KOTZEBUE	-	-	-	210,744	210,744	-	(537,118)	-	-	(537,118)
140	CITY OF KOTZEBUE - Nonemployer contribution	-	-	-	-	-	-	(506,858)	-	(24,860)	(531,717)
141	GALENA CITY SD	-	-	-	-	-	-	(409,309)	-	(295,848)	(705,157)
141	GALENA CITY SD - Nonemployer contribution	-	-	-	-	-	-	(424,870)	-	(112,989)	(537,859)
143	CITY OF PETERSBURG	-	-	-	135,867	135,867	-	(632,318)	-	-	(632,318)
143	CITY OF PETERSBURG - Nonemployer contribution	-	-	-	-	-	-	(570,392)	-	(55,351)	(625,742)

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

Employer Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows 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 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)
184	BRISTOL BAY BOROUGH SD	-	-	-	21,693	21,693	-	(65,068)	-	-	(65,068)
184	BRISTOL BAY BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(61,102)	-	(16,453)	(77,554)
185	CORDOVA CITY SD	-	-	-	-	-	-	(92,269)	-	(5,814)	(98,084)
185	CORDOVA CITY SD - Nonemployer contribution	-	-	-	-	-	-	(86,090)	-	(36,093)	(122,183)
186	CITY OF CRAIG	-	-	-	4,590	4,590	-	(191,033)	-	-	(191,033)
186	CITY OF CRAIG - Nonemployer contribution	-	-	-	29,479	29,479	-	(180,516)	-	-	(180,516)
187	PETERSBURG MEDICAL CENTER	-	-	-	338,547	338,547	-	(656,765)	-	-	(656,765)
187	PETERSBURG MEDICAL CENTER - Nonemployer contribution	-	-	-	128,428	128,428	-	(610,165)	-	-	(610,165)
189	HAINES BOROUGH	-	-	-	53,878	53,878	-	(268,812)	-	-	(268,812)
189	HAINES BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(264,544)	-	(102,094)	(366,639)
190	KENAI PENINSULA BOROUGH SD	-	-	-	720,957	720,957	-	(2,352,180)	-	-	(2,352,180)
190	KENAI PENINSULA BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(2,173,076)	-	(118,514)	(2,291,590)
191	CITY OF NORTH POLE	-	-	-	124,875	124,875	-	(330,691)	-	-	(330,691)
191	CITY OF NORTH POLE - Nonemployer contribution	-	-	-	42,479	42,479	-	(305,321)	-	-	(305,321)
192	CITY OF GALENA	-	-	-	-	-	-	(210,587)	-	(3,378)	(213,965)
192	CITY OF GALENA - Nonemployer contribution	-	-	-	-	-	-	(99,798)	-	(51,686)	(151,484)
193	CITY OF NENANA	-	-	-	92,064	92,064	-	(75,802)	-	-	(75,802)
193	CITY OF NENANA - Nonemployer contribution	-	-	-	-	-	-	(16,488)	-	(75,287)	(91,775)
195	YUPIIT SD	-	-	-	6,712	6,712	-	(248,448)	-	-	(248,448)
195	YUPIIT SD - Nonemployer contribution	-	-	-	-	-	-	(197,633)	-	(188,266)	(385,899)
196	NENANA CITY SD	-	-	-	67,197	67,197	-	(154,582)	-	-	(154,582)
196	NENANA CITY SD - Nonemployer contribution	-	-	-	-	-	-	(146,375)	-	(72,403)	(218,777)
198	CITY OF SAXMAN	-	-	-	14,198	14,198	-	(16,370)	-	-	(16,370)
198	CITY OF SAXMAN - Nonemployer contribution	-	-	-	-	-	-	(15,544)	-	(9,250)	(24,794)
199	CITY OF HOONAH	-	-	-	39,809	39,809	-	(133,958)	-	-	(133,958)
199	CITY OF HOONAH - Nonemployer contribution	-	-	-	-	-	-	(134,572)	-	(4,952)	(139,524)
200	CITY OF PELICAN	-	-	-	-	-	-	(20,762)	-	(857)	(21,618)
200	CITY OF PELICAN - Nonemployer contribution	-	-	-	-	-	-	(12,165)	-	(7,468)	(19,632)
202	CITY OF WHITTIER	-	-	-	-	-	-	(140,658)	-	(45,714)	(186,372)
202	CITY OF WHITTIER - Nonemployer contribution	-	-	-	18,882	18,882	-	(126,374)	-	-	(126,374)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	-	97,460	97,460	-	(237,404)	-	-	(237,404)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY - Nonemployer contribution	-	-	-	7,255	7,255	-	(244,790)	-	-	(244,790)
204	CRAIG CITY SD	-	-	-	-	-	-	(109,193)	-	(2,493)	(111,686)
204	CRAIG CITY SD - Nonemployer contribution	-	-	-	-	-	-	(108,306)	-	(57,829)	(166,136)
205	DILLINGHAM CITY SD	-	-	-	-	-	-	(187,438)	-	(37,931)	(225,369)
205	DILLINGHAM CITY SD - Nonemployer contribution	-	-	-	-	-	-	(177,987)	-	(71,656)	(249,643)
206	CITY OF THORNE BAY	-	-	-	-	-	-	(47,830)	-	(6,407)	(54,236)
206	CITY OF THORNE BAY - Nonemployer contribution	-	-	-	13,736	13,736	-	(47,167)	-	-	(47,167)
208	CITY OF AKUTAN	-	-	-	153,002	153,002	-	(101,933)	-	-	(101,933)
208	CITY OF AKUTAN - Nonemployer contribution	-	-	-	35,883	35,883	-	(76,808)	-	-	(76,808)
209	UNALASKA CITY SD	-	-	-	-	-	-	(143,093)	-	(17,977)	(161,070)
209	UNALASKA CITY SD - Nonemployer contribution	-	-	-	-	-	-	(128,473)	-	(65,409)	(193,882)
211	KASHUNAMIUT SD	-	-	-	57,408	57,408	-	(197,354)	-	-	(197,354)
211	KASHUNAMIUT SD - Nonemployer contribution	-	-	-	31,862	31,862	-	(185,603)	-	-	(185,603)
215	CITY OF HOMER	-	-	-	-	-	-	(836,037)	-	(166)	(836,203)
215	CITY OF HOMER - Nonemployer contribution	-	-	-	-	-	-	(741,060)	-	(219,995)	(961,055)
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	13,449	13,449	-	(28,388)	-	-	(28,388)
218	SPECIAL EDUCATION SERVICE AGENCY - Nonemployer contribution	-	-	-	-	-	-	(26,649)	-	(27,895)	(54,544)
219	BARTLETT REGIONAL HOSPITAL	-	-	-	101,798	101,798	-	(3,792,691)	-	-	(3,792,691)
219	BARTLETT REGIONAL HOSPITAL - Nonemployer contribution	-	-	-	-	-	-	(3,300,434)	-	(1,285,276)	(4,585,710)
220	NORTHWEST ARCTIC BOROUGH	-	-	-	267,145	267,145	-	(304,243)	-	-	(304,243)
220	NORTHWEST ARCTIC BOROUGH - Nonemployer contribution	-	-	-	76,831	76,831	-	(278,788)	-	-	(278,788)
221	SAINT MARY'S SD	-	-	-	59,963	59,963	-	(76,224)	-	-	(76,224)
221	SAINT MARY'S SD - Nonemployer contribution	-	-	-	32,719	32,719	-	(73,699)	-	-	(73,699)
222	CITY OF SELAWIK	-	-	-	-	-	-	(1,523)	-	(93)	(1,616)
222	CITY OF SELAWIK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
223	BRISTOL BAY RHA	-	-	-	117,715	117,715	-	(230,100)	-	-	(230,100)
223	BRISTOL BAY RHA - Nonemployer contribution	-	-	-	3,293	3,293	-	(199,514)	-	-	(199,514)
224	COPPER RIVER BASIN RHA	-	-	-	-	-	-	(62,752)	-	(34,933)	(97,685)
224	COPPER RIVER BASIN RHA - Nonemployer contribution	-	-	-	-	-	-	(62,109)	-	(75,559)	(137,668)
225	SKAGWAY CITY SD	-	-	-	-	-	-	(46,855)	-	(3,015)	(49,871)
225	SKAGWAY CITY SD - Nonemployer contribution	-	-	-	-	-	-	(28,553)	-	(18,629)	(47,182)
227	CITY OF KLAWOCK	-	-	-	79,518	79,518	-	(79,232)	-	-	(79,232)
227	CITY OF KLAWOCK - Nonemployer contribution	-	-	-	-	-	-	(81,847)	-	(19,711)	(101,558)
228	PETERSBURG CITY SD	-	-	-	-	-	-	(127,047)	-	(14,134)	(141,181)
228	PETERSBURG CITY SD - Nonemployer contribution	-	-	-	-	-	-	(120,536)	-	(24,174)	(144,710)
230	ALEUTIANS EAST BOROUGH	-	-	-	769	769	-	(153,999)	-	-	(153,999)
230	ALEUTIANS EAST BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(90,429)	-	(4,534)	(94,963)
231	CITY OF KIVALINA	-	-	-	-	-	-	(5,245)	-	(319)	(5,564)
231	CITY OF KIVALINA - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
232	BERING STRAITS CRSA	-	-	-	-	-	-	-	-	-	-
232	BERING STRAITS CRSA - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	-	-	-	-	-	-	(18,999)	-	(1,439)	(20,439)
235	CITY OF HUSLIA - Nonemployer contribution	-	-	-	-	-	-	(15,439)	-	(8,382)	(23,821)
237	CITY OF KALTAG	-	-	-	5,878	5,878	-	(4,530)	-	-	(4,530)
237	CITY OF KALTAG - Nonemployer contribution	-	-	-	4,111	4,111	-	(3,271)	-	-	(3,271)

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

Employer Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows 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 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)
240	HAINES BOROUGH SD	-	-	-	-	-	-	(94,136)	-	(48,864)	(143,000)
240	HAINES BOROUGH SD - Nonemployer contribution	-	-	-	-	-	-	(96,106)	-	(85,192)	(181,299)
241	CITY OF NOORVIK	-	-	-	-	-	-	(37,816)	-	(16,363)	(54,179)
241	CITY OF NOORVIK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
242	CITY OF ELIM	-	-	-	-	-	-	(3,091)	-	(3,252)	(6,342)
242	CITY OF ELIM - Nonemployer contribution	-	-	-	-	-	-	(2,344)	-	(2,410)	(4,753)
243	CITY OF ATKA	-	-	-	40,365	40,365	-	(13,785)	-	-	(13,785)
243	CITY OF ATKA - Nonemployer contribution	-	-	-	9,254	9,254	-	(12,389)	-	-	(12,389)
244	ALEUTIANS EAST BOROUGH SD	-	-	-	81,003	81,003	-	(125,213)	-	-	(125,213)
244	ALEUTIANS EAST BOROUGH SD - Nonemployer contribution	-	-	-	52,084	52,084	-	(120,824)	-	-	(120,824)
245	ALEUTIANS WEST CRSA	-	-	-	-	-	-	(8,020)	-	(7,152)	(15,171)
245	ALEUTIANS WEST CRSA - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
246	DELTA/GREELY SD	-	-	-	58,225	58,225	-	(246,621)	-	-	(246,621)
246	DELTA/GREELY SD - Nonemployer contribution	-	-	-	-	-	-	(224,349)	-	(38,225)	(262,575)
247	LAKE AND PENINSULA BOROUGH	-	-	-	-	-	-	(52,117)	-	(153,838)	(205,955)
247	LAKE AND PENINSULA BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(30,479)	-	(1,248)	(31,727)
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	34,171	34,171	-	(106,799)	-	-	(106,799)
248	CITY AND BOROUGH OF YAKUTAT - Nonemployer contribution	-	-	-	4,397	4,397	-	(95,138)	-	-	(95,138)
249	CITY OF UNALAKLEET	-	-	-	78,413	78,413	-	(65,716)	-	-	(65,716)
249	CITY OF UNALAKLEET - Nonemployer contribution	-	-	-	31,561	31,561	-	(65,822)	-	-	(65,822)
251	KLAWOCK CITY SD	-	-	-	-	-	-	(63,887)	-	(68,016)	(131,903)
251	KLAWOCK CITY SD - Nonemployer contribution	-	-	-	-	-	-	(53,612)	-	(98,337)	(151,949)
254	CITY OF MEKORYUK	-	-	-	-	-	-	(5,718)	-	(761)	(6,479)
254	CITY OF MEKORYUK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	-	-	-	-	-	-	(139,201)	-	(5,208)	(144,409)
255	ALASKA GATEWAY SD - Nonemployer contribution	-	-	-	-	-	-	(154,648)	-	(10,964)	(165,612)
256	CITY OF SAINT GEORGE	-	-	-	-	-	-	(39,510)	-	(3,531)	(43,041)
256	CITY OF SAINT GEORGE - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
257	PELICAN CITY SD	-	-	-	4,839	4,839	-	(16,231)	-	-	(16,231)
257	PELICAN CITY SD - Nonemployer contribution	-	-	-	-	-	-	(8,150)	-	(7,223)	(15,373)
258	DENALI BOROUGH	-	-	-	-	-	-	(51,658)	-	(9,601)	(61,259)
258	DENALI BOROUGH - Nonemployer contribution	-	-	-	-	-	-	(53,898)	-	(20,511)	(74,408)
259	CITY OF ALLAKAKET	-	-	-	-	-	-	(3,727)	-	(226)	(3,954)
259	CITY OF ALLAKAKET - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	2,019	2,019	-	(3,723)	-	-	(3,723)
260	CITY OF KACHEMAK - Nonemployer contribution	-	-	-	974	974	-	(2,884)	-	-	(2,884)
262	COOK INLET HOUSING AUTHORITY	-	-	-	520,772	520,772	-	(860,400)	-	-	(860,400)
262	COOK INLET HOUSING AUTHORITY - Nonemployer contribution	-	-	-	-	-	-	(769,789)	-	(49,115)	(818,904)
263	INTERIOR RHA	-	-	-	-	-	-	(186,241)	-	(111,885)	(298,127)
263	INTERIOR RHA - Nonemployer contribution	-	-	-	-	-	-	(168,564)	-	(149,511)	(318,075)
264	YAKUTAT SD	-	-	-	-	-	-	(41,743)	-	(18,888)	(60,632)
264	YAKUTAT SD - Nonemployer contribution	-	-	-	-	-	-	(33,919)	-	(37,411)	(71,329)
265	KAKE CITY SD	-	-	-	43,216	43,216	-	(67,763)	-	-	(67,763)
265	KAKE CITY SD - Nonemployer contribution	-	-	-	34,278	34,278	-	(63,729)	-	-	(63,729)
266	CITY OF QUINHAGAK	-	-	-	-	-	-	(3,338)	-	(203)	(3,541)
266	CITY OF QUINHAGAK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	-	-	-	63,676	63,676	-	(180,969)	-	-	(180,969)
267	ALEUTIAN HOUSING AUTHORITY - Nonemployer contribution	-	-	-	-	-	-	(155,244)	-	(3,309)	(158,553)
270	BERING STRAITS RHA	-	-	-	74,252	74,252	-	(201,664)	-	-	(201,664)
270	BERING STRAITS RHA - Nonemployer contribution	-	-	-	-	-	-	(175,316)	-	(5,547)	(180,863)
271	CITY OF EGEGIK	-	-	-	6,732	6,732	-	(14,826)	-	-	(14,826)
271	CITY OF EGEGIK - Nonemployer contribution	-	-	-	2,824	2,824	-	(11,484)	-	-	(11,484)
275	ILISAGVIK COLLEGE	-	-	-	-	-	-	(637,001)	-	(47,330)	(684,331)
275	ILISAGVIK COLLEGE - Nonemployer contribution	-	-	-	-	-	-	(607,518)	-	(339,743)	(947,261)
276	NORTH PACIFIC RIM HA	-	-	-	4,795	4,795	-	(181,518)	-	-	(181,518)
276	NORTH PACIFIC RIM HA - Nonemployer contribution	-	-	-	-	-	-	(157,856)	-	(3,526)	(161,382)
278	SAXMAN SEAPORT	-	-	-	-	-	-	(10,558)	-	(4,312)	(14,870)
278	SAXMAN SEAPORT - Nonemployer contribution	-	-	-	-	-	-	-	-	(8,752)	(8,752)
279	TLINGIT-HAIDA RHA	-	-	-	-	-	-	(411,388)	-	(19,892)	(431,280)
279	TLINGIT-HAIDA RHA - Nonemployer contribution	-	-	-	-	-	-	(374,875)	-	(181,014)	(555,889)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	(3,721)	-	(15,875)	(19,596)
280	CITY OF TOKSOOK BAY - Nonemployer contribution	-	-	-	-	-	-	(1,786)	-	(6,999)	(8,785)
281	BARANOF ISLAND HA	-	-	-	11,464	11,464	-	(94,856)	-	-	(94,856)
281	BARANOF ISLAND HA - Nonemployer contribution	-	-	-	-	-	-	(85,138)	-	(13,519)	(98,656)
282	CITY OF DELTA JUNCTION	-	-	-	9,153	9,153	-	(38,043)	-	-	(38,043)
282	CITY OF DELTA JUNCTION - Nonemployer contribution	-	-	-	-	-	-	(34,951)	-	(7,086)	(42,037)
283	CITY OF ANDERSON	-	-	-	-	-	-	(10,086)	-	(2,327)	(12,413)
283	CITY OF ANDERSON - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	-	-	-	-	-	-	(143,452)	-	(13,518)	(156,970)
284	INTER-ISLAND FERRY AUTHORITY - Nonemployer contribution	-	-	-	-	-	-	(129,324)	-	(30,045)	(159,369)
285	CITY OF HOOPER BAY	-	-	-	-	-	-	(9,472)	-	(576)	(10,047)
285	CITY OF HOOPER BAY - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-
286	CITY OF SELDOVIA	-	-	-	6,620	6,620	-	(11,209)	-	-	(11,209)
286	CITY OF SELDOVIA - Nonemployer contribution	-	-	-	-	-	-	(9,685)	-	(2,706)	(12,391)
287	CITY OF KOYUK	-	-	-	-	-	-	(3,316)	-	(202)	(3,518)
287	CITY OF KOYUK - Nonemployer contribution	-	-	-	-	-	-	-	-	-	-

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

(10) Employer Number	(11) Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources				
		(12) Difference Between Expected and Actual Experience	(13) Difference Between Projected and Actual Investment Earnings	(14) Changes in Assumptions	(15) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16) Total Deferred Outflows of Resources	(17) Difference Between Expected and Actual Experience	(18) Difference Between Projected and Actual Investment Earnings	(19) Changes in Assumptions	(20) Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21) Total Deferred Inflows of Resources
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)	-	-	(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)	-	-	(191,772)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT - Nonemployer contribution	-	-	-	-	-	-	(152,678)	-	(33,244)	(185,921)
294	CITY OF MOUNTAIN VILLAGE	-	-	-	-	-	-	-	-	-	-
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)

State of Alaska - Public Employees' Retirement System

APPENDIX 3

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

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 - 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	(15,156)	(32,113)	(32,113)	-	-
118	DENALI BOROUGH SD - Nonemployer contribution	(64,487)	(41,028)	(30,975)	(30,975)	-	-
120	CITY AND BOROUGH OF SITKA	38,944	(242,516)	(363,142)	(363,142)	-	-
120	CITY AND BOROUGH OF SITKA - Nonemployer contribution	(281,532)	(301,921)	(310,659)	(310,659)	-	-
121	CHUGACH SD	8,821	(6,597)	(13,205)	(13,205)	-	-
121	CHUGACH SD - Nonemployer contribution	(24,899)	(16,845)	(13,394)	(13,394)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(73,273)	(154,763)	(189,688)	(189,688)	-	-
122	KETCHIKAN GATEWAY BOROUGH - Nonemployer contribution	(277,757)	(194,872)	(159,349)	(159,349)	-	-
123	CITY OF SOLDOTNA	47,118	(71,554)	(122,414)	(122,414)	-	-
123	CITY OF SOLDOTNA - Nonemployer contribution	(26,495)	(85,155)	(110,296)	(110,296)	-	-
124	IDITAROD AREA SD	(51,623)	(35,072)	(27,979)	(27,979)	-	-
124	IDITAROD AREA SD - Nonemployer contribution	(55,993)	(35,322)	(26,463)	(26,463)	-	-
125	KUSPUK SD	(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	(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)	-	-

State of Alaska - Public Employees' Retirement System

APPENDIX 3

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

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)	-	-

State of Alaska - Public Employees' Retirement System

APPENDIX 3

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

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)	-	-

State of Alaska - Public Employees' Retirement System

APPENDIX 3

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

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	(21,891)	(39,048)	(46,401)	(46,401)	-	-

State of Alaska - Public Employees' Retirement System

APPENDIX 3

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

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	-	-	-	-	-	-
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	-	-	-	-	-	-
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)	-	-

State of Alaska - Public Employees' Retirement System

APPENDIX 3

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

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)	-	-
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)	-	-
275	ILISAGVIK COLLEGE	(195,658)	(170,173)	(159,250)	(159,250)	-	-
275	ILISAGVIK COLLEGE - Nonemployer contribution	(413,220)	(230,282)	(151,879)	(151,879)	-	-
276	NORTH PACIFIC RIM HA	(41,691)	(44,273)	(45,379)	(45,379)	-	-
276	NORTH PACIFIC RIM HA - Nonemployer contribution	(42,176)	(40,278)	(39,464)	(39,464)	-	-
278	SAXMAN SEAPORT	(5,957)	(3,635)	(2,639)	(2,639)	-	-
278	SAXMAN SEAPORT - Nonemployer contribution	(6,732)	(2,020)	-	-	-	-
279	TLINGIT-HAIDA RHA	(118,149)	(107,438)	(102,847)	(102,847)	-	-
279	TLINGIT-HAIDA RHA - Nonemployer contribution	(232,960)	(135,491)	(93,719)	(93,719)	-	-
280	CITY OF TOKSOOK BAY	(13,142)	(4,594)	(930)	(930)	-	-
280	CITY OF TOKSOOK BAY - Nonemployer contribution	(5,830)	(2,062)	(447)	(447)	-	-
281	BARANOF ISLAND HA	(14,896)	(21,068)	(23,714)	(23,714)	-	-
281	BARANOF ISLAND HA - Nonemployer contribution	(31,684)	(24,404)	(21,284)	(21,284)	-	-
282	CITY OF DELTA JUNCTION	(2,470)	(7,399)	(9,511)	(9,511)	-	-
282	CITY OF DELTA JUNCTION - Nonemployer contribution	(14,189)	(10,373)	(8,738)	(8,738)	-	-

State of Alaska - Public Employees' Retirement System

APPENDIX 3

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 AUTHORITY	(32,537)	(43,321)	(47,943)	(47,943)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY - 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.