



**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2019

(With Independent Auditors' Report Thereon)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

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Independent Auditors' Report

The Division of Retirement and Benefits and
Members of the Alaska Retirement Management Board
State of Alaska Public Employees' Retirement System:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of Alaska Public Employees' Retirement System Alaska Retiree Healthcare Trust (the Plan) as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB benefit (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2019, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB benefit for the total of all entities for the Plan as of and for the year ended June 30, 2019, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Alaska Public Employees' Retirement System, which includes the Alaska Retiree Healthcare Trust, as of and for the year ended June 30, 2019, and our report thereon, dated October 23, 2019, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer allocations of special funding amounts, supplemental schedule of special funding amounts by employer, and supplemental schedule of employer and nonemployer contributions have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of the State of Alaska Public Employees' Retirement System management, the members of the Alaska Retirement Management Board, State of Alaska Public Employees' Retirement System Alaska Retiree Healthcare Trust employers and nonemployers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Anchorage, Alaska
February 27, 2020

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Present value of projected future contributions</u>	<u>Allocation percentage</u>
Employers:			
State of Alaska	101	\$ 1,381,112,000	50.28226 %
Southwest Region School District	102	2,929,000	0.10664
Annette Island School District	103	1,223,000	0.04453
Bering Strait School District	104	7,594,000	0.27648
Chatham School District	105	681,000	0.02479
Alaska Municipal League	106	97,000	0.00353
City of Valdez	107	7,331,000	0.26690
Juneau Borough School District	108	12,258,000	0.44628
Matanuska-Susitna Borough	109	21,342,000	0.77700
Matanuska-Susitna Borough School District	110	28,703,000	1.04499
Anchorage School District	111	89,538,000	3.25982
Copper River School District	112	1,100,000	0.04005
University of Alaska	113	103,194,000	3.75700
City of Kenai	115	6,309,000	0.22969
Fairbanks North Star Borough	116	21,589,000	0.78599
Fairbanks North Star Borough School District	117	31,772,000	1.15673
Denali Borough School District	118	1,142,000	0.04158
City And Borough of Sitka	120	9,103,000	0.33141
Chugach School District	121	518,000	0.01886
Ketchikan Gateway Borough	122	4,990,000	0.18167
City of Soldotna	123	3,552,000	0.12932
Iditarod Area School District	124	1,014,000	0.03692
Kuspuk School District	125	1,738,000	0.06328
City And Borough of Juneau	126	33,708,000	1.22721
City of Kodiak	128	6,305,000	0.22955
City of Fairbanks	129	7,539,000	0.27447
City of Wasilla	131	6,586,000	0.23978
Sitka Borough School District	133	2,684,000	0.09772
City of Palmer	134	3,448,000	0.12553
City And Borough of Wrangell	135	2,929,000	0.10664
City of Bethel	136	5,011,000	0.18244
Valdez City School District	137	1,765,000	0.06426
Hoonah City School District	138	579,000	0.02108
City of Nome	139	2,894,000	0.10536
City of Kotzebue	140	3,421,000	0.12455
Galena City School District	141	3,338,000	0.12153
City of Petersburg	143	4,581,000	0.16678
Bristol Bay Borough	144	2,830,000	0.10303
North Slope Borough	145	70,289,000	2.55902
Wrangell Public School District	146	840,000	0.03058
City of Cordova	148	3,098,000	0.11279
Nome City School District	149	1,238,000	0.04507
City of King Cove	151	928,000	0.03379
Alaska Housing Finance Corporation	152	18,041,000	0.65682
Lower Yukon School District	153	6,734,000	0.24517
Northwest Arctic Borough School District	154	7,336,000	0.26708
Southeast Island School District	155	912,000	0.03320
Pribilof School District	156	293,000	0.01067
Lower Kuskokwim School District	157	17,384,000	0.63290
Kodiak Island Borough School District	158	6,149,000	0.22387
Yukon Flats School District	159	1,205,000	0.04387

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Yukon / Koyukuk School District	160	\$ 2,391,000	0.08705 %
North Slope Borough School District	161	12,824,000	0.46688
Aleutian Region School District	162	—	0.00323
Cordova Community Medical Center	163	2,992,000	0.10893
Lake And Peninsula Borough School District	164	1,754,000	0.06386
Sitka Community Hospital	165	9,535,000	0.34714
Tanana School District	166	164,000	0.00597
Southeast Regional Resource Center	167	1,486,000	0.05410
Hydaburg City School District	168	281,000	0.01023
City of Tanana	169	8,000	0.00029
North Pacific Fishery Management Council	170	1,363,000	0.04962
City of Barrow	171	1,495,000	0.05443
City of Saint Paul	172	1,225,000	0.04460
Municipality of Anchorage	173	177,556,000	6.46430
Kodiak Island Borough	174	3,080,000	0.11213
Nome Joint Utility System	175	847,000	0.03084
City of Sand Point	176	1,057,000	0.03848
Ketchikan Gateway Borough School District	177	6,286,000	0.22886
City of Dillingham	178	2,304,000	0.08388
City of Unalaska	179	9,926,000	0.36138
Kenai Peninsula Borough	180	17,846,000	0.64972
City of Ketchikan	181	8,365,000	0.30455
City of Seward	182	4,310,000	0.15691
City of Fort Yukon	183	441,000	0.01606
Bristol Bay Borough School District	184	498,000	0.01813
Cordova City School District	185	878,000	0.03197
City of Craig	186	1,504,000	0.05476
Petersburg Medical Center	187	5,656,000	0.20592
Haines Borough	189	2,365,000	0.08610
Kenai Peninsula Borough School District	190	18,304,000	0.66640
City of North Pole	191	2,666,000	0.09706
City of Galena	192	888,000	0.03233
Yupit School District	195	1,457,000	0.05305
Nenana City School District	196	1,524,000	0.05548
City of Saxman	198	37,000	0.00135
City of Hoonah	199	874,000	0.03182
City of Pelican	200	41,000	0.00149
City of Whittier	202	858,000	0.03124
Anchorage Community Development Authority	203	1,801,000	0.06557
Craig City School District	204	858,000	0.03124
Dillingham City School District	205	1,162,000	0.04231
City of Thorne Bay	206	376,000	0.01369
City of Akutan	208	870,000	0.03167
Unalaska City School District	209	1,047,000	0.03812
Kashunamiut School District	211	1,366,000	0.04973
City of Homer	215	5,853,000	0.21309
Special Education Service Agency	218	195,000	0.00710
Bartlett Regional Hospital	219	31,683,000	1.15349
Northwest Arctic Borough	220	2,096,000	0.07631
Saint Mary's School District	221	647,000	0.02356
Bristol Bay Regional Housing Authority	223	1,055,000	0.03841
Copper River Basin Regional Housing Authority	224	529,000	0.01926
Skagway City School District	225	272,000	0.00990
City of Klawock	227	632,000	0.02301

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As of and for the year ended June 30, 2019

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Petersburg City School District	228	\$ 885,000	0.03222 %
Aleutians East Borough	230	810,000	0.02949
City of Huslia	235	165,000	0.00601
City of Kaltag	237	40,000	0.00146
Haines Borough School District	240	809,000	0.02945
City of Elim	242	—	0.00032
City of Atka	243	165,000	0.00601
Aleutians East Borough School District	244	645,000	0.02348
Delta/Greely School District	246	1,647,000	0.05996
Lake And Peninsula Borough	247	402,000	0.01464
City And Borough of Yakutat	248	759,000	0.02763
City of Unalakleet	249	132,000	0.00481
Klawock City School District	251	487,000	0.01773
Alaska Gateway School District	255	1,775,000	0.06462
Pelican City School District	257	78,000	0.00284
Denali Borough	258	396,000	0.01442
City of Kachemak	260	18,000	0.00066
Cook Inlet Housing Authority	262	8,377,000	0.30498
Interior Regional Housing Authority	263	1,023,000	0.03724
Yakutat School District	264	189,000	0.00688
Kake City School District	265	527,000	0.01919
Aleutian Housing Authority	267	803,000	0.02923
Bering Straits Regional Housing Authority	270	1,338,000	0.04871
City of Egegik	271	95,000	0.00346
Ilisagvik College	275	5,960,000	0.21699
North Pacific Rim Housing Authority	276	1,041,000	0.03790
Saxman Seaport	278	78,000	0.00284
Tlingit-Haida Regional Housing Authority	279	2,565,000	0.09338
City of Toksook Bay	280	18,000	0.00066
Baranof Island Housing Authority	281	582,000	0.02119
City of Delta Junction	282	287,000	0.01045
City of Anderson	283	14,000	0.00051
Inter-Island Ferry Authority	284	1,065,000	0.03877
City of Seldovia	286	87,000	0.00317
Northwest Inupiat Housing Authority	288	885,000	0.03222
City of Upper Kalskag	290	28,000	0.00102
City of Shaktoolik	291	29,000	0.00106
Tagiugmiullu Nunamiullu Housing Authority	293	890,000	0.03240
Municipality of Skagway	296	3,506,000	0.12764
City of Nulato	297	117,000	0.00426
City of Aniak	298	162,000	0.00590
Alaska Gasline Development Corporation	299	2,827,000	0.10292
Total present value of projected future employer contributions		2,358,128,000	85.85620
Nonemployer:			
State of Alaska	999	388,490,000	14.14380
Total for all entities		\$ 2,746,618,000	100.00000 %

See accompanying notes to schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer.

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**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

Employer / nonemployer	Employer/ nonemployer number	Net OPEB liability	Change in assumptions	Deferred outflows of resources	
				Changes in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employers:					
State of Alaska	101	\$ 74,608,900	99,004,596	1,177,350	100,181,946
Southwest Region School District	102	158,227	209,964	63,684	273,648
Annette Island School District	103	66,068	87,670	19,811	107,481
Bering Strait School District	104	410,235	544,374	101,923	646,297
Chatham School District	105	36,788	48,817	6,752	55,569
Alaska Municipal League	106	5,240	6,953	2,917	9,870
City of Valdez	107	396,027	525,521	79,169	604,690
Juneau Borough School District	108	662,188	878,711	145,641	1,024,352
Matanuska-Susitna Borough	109	1,152,914	1,529,895	154,062	1,683,957
Matanuska-Susitna Borough School District	110	1,550,562	2,057,566	154,342	2,211,908
Anchorage School District	111	4,836,922	6,418,504	815,022	7,233,526
Copper River School District	112	59,423	78,853	25,854	104,707
University of Alaska	113	5,574,631	7,397,430	1,783,700	9,181,130
City of Kenai	115	340,818	452,259	28,013	480,272
Fairbanks North Star Borough	116	1,166,257	1,547,601	161,500	1,709,101
Fairbanks North Star Borough School District	117	1,716,352	2,277,566	244,309	2,521,875
Denali Borough School District	118	61,692	81,864	—	81,864
City And Borough of Sitka	120	491,752	652,546	76,993	729,539
Chugach School District	121	27,983	37,133	6,941	44,074
Ketchikan Gateway Borough	122	269,564	357,707	44,083	401,790
City of Soldotna	123	191,882	254,624	40,282	294,906
Iditarod Area School District	124	54,777	72,688	43,542	116,230
Kuspuk School District	125	93,888	124,588	18,987	143,575
City And Borough of Juneau	126	1,820,936	2,416,348	360,989	2,777,337
City of Kodiak	128	340,602	451,972	79,001	530,973
City of Fairbanks	129	407,263	540,431	69,757	610,188
City of Wasilla	131	355,782	472,115	98,291	570,406
Sitka Borough School District	133	144,992	192,402	32,534	224,936
City of Palmer	134	186,264	247,169	17,158	264,327
City And Borough of Wrangell	135	158,227	209,964	36,848	246,812
City of Bethel	136	270,699	359,212	61,415	420,627
Valdez City School District	137	95,347	126,523	8,741	135,264
Hoonah City School District	138	31,278	41,505	1,132	42,637
City of Nome	139	156,336	207,456	19,197	226,653
City of Kotzebue	140	184,805	245,233	64,379	309,612
Galena City School District	141	180,322	239,284	69,779	309,063
City of Petersburg	143	247,470	328,388	55,352	383,740
Bristol Bay Borough	144	152,879	202,868	110,336	313,204
North Slope Borough	145	3,797,074	5,038,646	690,187	5,728,833
Wrangell Public School District	146	45,378	60,215	13,024	73,239
City of Cordova	148	167,357	222,079	25,716	247,795
Nome City School District	149	66,878	88,746	6,897	95,643
City of King Cove	151	50,131	66,523	1,156	67,679
Alaska Housing Finance Corporation	152	974,591	1,293,264	104,646	1,397,910
Lower Yukon School District	153	363,777	482,725	63,018	545,743
Northwest Arctic Borough School District	154	396,297	525,879	126,631	652,510
Southeast Island School District	155	49,267	65,376	16,310	81,686
Pribilof School District	156	15,828	21,004	10,258	31,262
Lower Kuskokwim School District	157	939,099	1,246,167	85,383	1,331,550
Kodiak Island Borough School District	158	332,174	440,789	45,795	486,584
Yukon Flats School District	159	65,095	86,380	24,410	110,790
Yukon / Koyukuk School District	160	129,164	171,398	25,454	196,852
North Slope Borough School District	161	692,764	919,285	136,403	1,055,688
Aleutian Region School District	162	4,787	6,352	—	6,352
Cordova Community Medical Center	163	161,630	214,481	50,873	265,354
Lake And Peninsula Borough School District	164	94,753	125,735	28,401	154,136
Sitka Community Hospital	165	515,089	683,514	98,041	781,555
Tanana School District	166	8,859	11,756	13,824	25,580
Southeast Regional Resource Center	167	80,275	106,523	27,880	134,403
Hydaburg City School District	168	15,180	20,143	7,322	27,465

Deferred inflows of resources				OPEB expense benefit		
Net difference between projected and actual investment earnings on OPEB plan investments	Difference between expected and actual experience	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB benefit	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
					proportionate share of contributions	Total OPEB benefit
32,670,554	50,135,638	2,630,805	85,436,997	(482,197,903)	(8,812,604)	(491,010,507)
69,286	106,325	—	175,611	(1,022,624)	54,386	(968,238)
28,930	44,396	—	73,326	(426,995)	26,571	(400,424)
179,638	275,669	162,050	617,357	(2,651,350)	(182,253)	(2,833,603)
16,109	24,721	9,380	50,210	(237,763)	(3,010)	(240,773)
2,295	3,521	30,319	36,135	(33,866)	(30,284)	(64,150)
173,417	266,122	74,617	514,156	(2,559,527)	(17,394)	(2,576,921)
289,966	444,977	81,815	816,758	(4,279,727)	14,285	(4,265,442)
504,850	774,734	32,368	1,311,952	(7,451,291)	85,109	(7,366,182)
678,977	1,041,945	460,756	2,181,678	(10,021,292)	(658,632)	(10,679,924)
2,118,044	3,250,312	1,429,200	6,797,556	(31,261,068)	(1,823,595)	(33,084,663)
26,021	39,931	3,746	69,698	(384,051)	17,896	(366,155)
2,441,080	3,746,037	—	6,187,117	(36,028,889)	2,211,515	(33,817,374)
149,241	229,023	94,336	472,600	(2,202,708)	(197,963)	(2,400,671)
510,693	783,701	379,616	1,674,010	(7,537,528)	(533,795)	(8,071,323)
751,575	1,153,353	330,449	2,235,377	(11,092,795)	(774,464)	(11,867,259)
27,014	41,456	73,937	142,407	(398,715)	(67,610)	(466,325)
215,334	330,447	174,357	720,138	(3,178,198)	(296,249)	(3,474,447)
12,253	18,804	12,650	43,707	(180,853)	(19,931)	(200,784)
118,040	181,142	79,607	378,789	(1,742,196)	(111,468)	(1,853,664)
84,023	128,941	92,479	305,443	(1,240,136)	(86,059)	(1,326,195)
23,986	36,809	48,315	109,110	(354,025)	(5,596)	(359,621)
41,113	63,091	5,610	109,814	(606,801)	32,455	(574,346)
797,371	1,223,631	371,865	2,392,867	(11,768,725)	(215,631)	(11,984,356)
149,146	228,877	68,427	446,450	(2,201,312)	(57,263)	(2,258,575)
178,337	273,673	59,992	512,002	(2,632,147)	(155,855)	(2,788,002)
155,793	239,078	119,407	514,278	(2,299,419)	(30,623)	(2,330,042)
63,491	97,432	46,101	207,024	(937,085)	(80,137)	(1,017,222)
81,563	125,166	55,931	262,660	(1,203,826)	(111,565)	(1,315,391)
69,286	106,325	—	175,611	(1,022,624)	24,371	(998,253)
118,536	181,904	102,975	403,415	(1,749,528)	(120,282)	(1,869,810)
41,752	64,071	73,381	179,204	(616,228)	(121,815)	(738,043)
13,696	21,018	1,183	35,897	(202,151)	(23,014)	(225,165)
68,458	105,055	29,129	202,642	(1,010,404)	(60,376)	(1,070,780)
80,925	124,185	206,367	411,477	(1,194,399)	(218,333)	(1,412,732)
78,961	121,172	149,329	349,462	(1,165,421)	(98,619)	(1,264,040)
108,365	166,295	63,729	338,389	(1,599,399)	(43,079)	(1,642,478)
66,944	102,732	—	169,676	(988,059)	75,039	(913,020)
1,662,704	2,551,555	537,343	4,751,602	(24,540,521)	30,134	(24,510,387)
19,870	30,493	22,811	73,174	(293,275)	(11,929)	(305,204)
73,284	112,460	76,438	262,182	(1,081,628)	(68,246)	(1,149,874)
29,285	44,941	76,918	151,144	(432,232)	(100,819)	(533,051)
21,952	33,687	16,627	72,266	(324,000)	(17,850)	(341,850)
426,764	654,905	173,052	1,254,721	(6,298,788)	(401,221)	(6,700,009)
159,294	244,450	36,106	439,850	(2,351,091)	(54,549)	(2,405,640)
173,535	266,304	119,659	559,498	(2,561,272)	(75,991)	(2,637,263)
21,574	33,106	19,238	73,918	(318,413)	(3,154)	(321,567)
6,931	10,636	13,309	30,876	(102,297)	(4,598)	(106,895)
411,223	631,055	150,194	1,192,472	(6,069,405)	(269,554)	(6,338,959)
145,456	223,214	237,148	605,818	(2,146,846)	(244,307)	(2,391,153)
28,505	43,743	—	72,248	(420,711)	546	(420,165)
56,560	86,796	26,246	169,602	(834,788)	(9,421)	(844,209)
303,355	465,523	70,139	839,017	(4,477,338)	84,808	(4,392,530)
2,096	3,217	1,932	7,245	(30,937)	(3,834)	(34,771)
70,777	108,612	35,495	214,884	(1,044,619)	(67,685)	(1,112,304)
41,491	63,672	63,271	168,434	(612,387)	(48,217)	(660,604)
225,553	346,129	23,650	595,332	(3,329,025)	(183,635)	(3,512,660)
3,879	5,953	3,631	13,463	(57,259)	4,068	(53,191)
35,152	53,943	—	89,095	(518,818)	33,841	(484,977)
6,647	10,201	6,671	23,519	(98,108)	(11,676)	(109,784)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

Employer / nonemployer	Employer/ nonemployer number	Net OPEB liability	Change in assumptions	Deferred outflows of resources	
				Changes in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
City of Tanana	169	\$ 432	573	—	573
North Pacific Fishery Management Council	170	73,630	97,706	29,807	127,513
City of Barrow	171	80,761	107,169	29,123	136,292
City of Saint Paul	172	66,176	87,814	50,585	138,399
Municipality of Anchorage	173	9,591,733	12,728,048	1,791,963	14,520,011
Kodiak Island Borough	174	166,384	220,789	27,689	248,478
Nome Joint Utility System	175	45,756	60,717	63,964	124,681
City of Sand Point	176	57,100	75,771	24,933	100,704
Ketchikan Gateway Borough School District	177	339,575	450,610	94,062	544,672
City of Dillingham	178	124,464	165,162	8,860	174,022
City of Unalaska	179	536,211	711,542	70,778	782,320
Kenai Peninsula Borough	180	964,057	1,279,285	158,848	1,438,133
City of Ketchikan	181	451,885	599,642	65,181	664,823
City of Seward	182	232,830	308,961	76,713	385,674
City of Fort Yukon	183	23,823	31,613	28,107	59,720
Bristol Bay Borough School District	184	26,902	35,699	27,090	62,789
Cordova City School District	185	47,430	62,939	23,803	86,742
City of Craig	186	81,247	107,814	3,018	110,832
Petersburg Medical Center	187	305,542	405,449	86,253	491,702
Haines Borough	189	127,759	169,534	40,079	209,613
Kenai Peninsula Borough School District	190	988,798	1,312,117	139,589	1,451,706
City of North Pole	191	144,020	191,111	32,579	223,690
City of Galena	192	47,971	63,656	13,566	77,222
City of Nenana	193	—	—	4,287	4,287
Yupit School District	195	78,708	104,445	40,450	144,895
Nenana City School District	196	82,328	109,247	10,876	120,123
City of Saxman	198	1,999	2,652	429	3,081
City of Hoonah	199	47,214	62,652	3,493	66,145
City of Pelican	200	2,215	2,939	2,650	5,589
City of Whittier	202	46,350	61,505	1,271	62,776
Anchorage Community Development Authority	203	97,292	129,104	—	129,104
Craig City School District	204	46,350	61,505	—	61,505
Dillingham City School District	205	62,772	83,298	11,953	95,251
City of Thorne Bay	206	20,312	26,953	—	26,953
City of Akutan	208	46,998	62,366	10,297	72,663
Unalaska City School District	209	56,560	75,054	18,384	93,438
Kashunamiut School District	211	73,793	97,921	—	97,921
City of Homer	215	316,184	419,571	46,549	466,120
Special Education Service Agency	218	10,534	13,979	—	13,979
Bartlett Regional Hospital	219	1,711,544	2,271,186	433,196	2,704,382
Northwest Arctic Borough	220	113,228	150,251	65,678	215,929
Saint Mary's School District	221	34,952	46,380	3,228	49,608
Bristol Bay Regional Housing Authority	223	56,992	75,627	—	75,627
Copper River Basin Regional Housing Authority	224	28,577	37,921	—	37,921
Skagway City School District	225	14,694	19,498	10,314	29,812
City of Klawock	227	34,141	45,305	200	45,505
Petersburg City School District	228	47,808	63,441	2,161	65,602
Aleutians East Borough	230	43,757	58,065	16,148	74,213
City of Huslia	235	8,913	11,828	5,683	17,511
City of Kaltag	237	2,161	2,867	3,442	6,309
Haines Borough School District	240	43,703	57,993	5,964	63,957
City of Elim	242	471	625	—	625
City of Atka	243	8,913	11,828	5,737	17,565
Aleutians East Borough School District	244	34,843	46,237	1,653	47,890
Delta/Greely School District	246	88,972	118,065	—	118,065
Lake And Peninsula Borough	247	21,716	28,817	43,657	72,744
City And Borough of Yakutat	248	41,002	54,409	3,896	58,305
City of Unalakleet	249	7,131	9,462	10,577	20,039
Klawock City School District	251	26,308	34,910	1,816	36,726
City of Mekoryuk	254	—	—	—	—

Deferred inflows of resources				OPEB expense benefit		
Net difference between projected and actual investment earnings on OPEB plan investments	Difference between expected and actual experience	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB benefit	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
					proportionate share of contributions	Total OPEB benefit
189	290	14,067	14,546	(2,793)	(14,496)	(17,289)
32,242	49,478	—	81,720	(475,874)	17,211	(458,663)
35,365	54,270	—	89,635	(521,960)	33,192	(488,768)
28,978	44,469	17,204	90,651	(427,693)	(309)	(428,002)
4,200,131	6,445,446	2,412,661	13,058,238	(61,991,447)	(1,375,836)	(63,367,283)
72,858	111,807	20,791	205,456	(1,075,343)	(27,816)	(1,103,159)
20,036	30,747	6,433	57,216	(295,719)	49,968	(245,751)
25,004	38,370	39,386	102,760	(369,038)	(22,019)	(391,057)
148,697	228,188	35,760	412,645	(2,194,678)	22,678	(2,172,000)
54,502	83,637	60,182	198,321	(804,413)	(75,131)	(879,544)
234,802	360,323	42,066	637,191	(3,465,538)	(140,284)	(3,605,822)
422,152	647,826	285,666	1,355,644	(6,230,707)	(470,835)	(6,701,542)
197,876	303,657	24,041	525,574	(2,920,535)	(39,287)	(2,959,822)
101,954	156,457	139,266	397,677	(1,504,782)	(142,371)	(1,647,153)
10,432	16,009	5,483	31,924	(153,970)	35,117	(118,853)
11,780	18,078	—	29,858	(173,870)	19,025	(154,845)
20,769	31,872	9,215	61,856	(306,543)	36	(306,507)
35,577	54,597	14,411	104,585	(525,103)	(27,689)	(552,792)
133,794	205,318	115,504	454,616	(1,974,721)	(46,247)	(2,020,968)
55,945	85,852	36,659	178,456	(825,710)	1,445	(824,265)
432,986	664,452	80,011	1,177,449	(6,390,612)	(250,525)	(6,641,137)
63,065	96,778	—	159,843	(930,800)	22,757	(908,043)
21,006	32,235	21,700	74,941	(310,034)	(11,549)	(321,583)
—	—	—	—	—	10,032	10,032
34,466	52,890	88,517	175,873	(508,693)	(49,377)	(558,070)
36,051	55,323	18,986	110,360	(532,085)	(9,405)	(541,490)
875	1,343	3,966	6,184	(12,918)	(26,095)	(39,013)
20,675	31,727	51,788	104,190	(305,146)	(80,855)	(386,001)
970	1,488	20,718	23,176	(14,315)	(19,856)	(34,171)
20,296	31,146	20,624	72,066	(299,560)	(34,676)	(334,236)
42,603	65,378	55,770	163,751	(628,797)	(87,453)	(716,250)
20,296	31,146	3,800	55,242	(299,560)	(22,436)	(321,996)
27,487	42,182	—	69,669	(405,698)	(7,529)	(413,227)
8,894	13,649	12,180	34,723	(131,276)	(19,660)	(150,936)
20,580	31,582	24,102	76,264	(303,750)	20,968	(282,782)
24,767	38,007	—	62,774	(365,547)	10,769	(354,778)
32,313	49,587	14,293	96,193	(476,922)	(62,622)	(539,544)
138,454	212,469	45,717	396,640	(2,043,501)	(66,762)	(2,110,263)
4,613	7,079	10,833	22,525	(68,082)	(21,800)	(89,882)
749,469	1,150,122	119,218	2,018,809	(11,061,721)	265,733	(10,795,988)
49,581	76,087	—	125,668	(731,792)	(13,072)	(744,864)
15,305	23,487	5,346	44,138	(225,892)	(17,639)	(243,531)
24,956	38,297	61,706	124,959	(368,340)	(116,689)	(485,029)
12,514	19,203	5,134	36,851	(184,694)	(23,253)	(207,947)
6,434	9,874	2,460	18,768	(94,965)	1,150	(93,815)
14,950	22,942	11,834	49,726	(220,655)	(43,379)	(264,034)
20,935	32,126	32,041	85,102	(308,987)	(60,588)	(369,575)
19,161	29,404	—	48,565	(282,801)	8,373	(274,428)
3,903	5,990	—	9,893	(57,608)	5,431	(52,177)
946	1,452	—	2,398	(13,965)	1,960	(12,005)
19,137	29,367	1,205	49,709	(282,452)	(11,261)	(293,713)
206	317	243	766	(3,045)	(67)	(3,112)
3,903	5,990	6,210	16,103	(57,608)	(9,065)	(66,673)
15,258	23,414	27,461	66,133	(225,194)	(30,967)	(256,161)
38,960	59,788	34,822	133,570	(575,029)	(50,214)	(625,243)
9,509	14,593	—	24,102	(140,353)	45,196	(95,157)
17,954	27,552	—	45,506	(264,995)	175	(264,820)
3,122	4,792	46,167	54,081	(46,086)	(57,911)	(103,997)
11,520	17,679	6,623	35,822	(170,030)	(23,098)	(193,128)
—	—	—	—	—	307	307

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

Deferred outflows of resources					
Employer/nonemployer	Employer/ nonemployer number	Net OPEB liability	Change in assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Alaska Gateway School District	255	\$ 95,887	127,240	27,038	154,278
Pelican City School District	257	4,214	5,591	1,396	6,987
Denali Borough	258	21,392	28,387	—	28,387
City of Kachemak	260	972	1,290	2,815	4,105
Cook Inlet Housing Authority	262	452,533	600,503	155,634	756,137
Interior Regional Housing Authority	263	55,263	73,333	10,093	83,426
Yakutat School District	264	10,210	13,548	750	14,298
Kake City School District	265	28,469	37,778	13,053	50,831
Aleutian Housing Authority	267	43,379	57,563	—	57,563
Bering Straits Regional Housing Authority	270	72,280	95,914	22,362	118,276
City of Egegik	271	5,132	6,810	8,700	15,510
Illisagvik College	275	321,964	427,241	194,142	621,383
North Pacific Rim Housing Authority	276	56,236	74,624	5,812	80,436
Saxman Seaport	278	4,214	5,591	8,268	13,859
Tlingit-Haida Regional Housing Authority	279	138,564	183,871	—	183,871
City of Toksook Bay	280	972	1,290	634	1,924
Baranof Island Housing Authority	281	31,440	41,720	—	41,720
City of Delta Junction	282	15,504	20,574	—	20,574
City of Anderson	283	756	1,004	—	1,004
Inter-Island Ferry Authority	284	57,532	76,344	6,506	82,850
City of Seldovia	286	4,700	6,237	8,996	15,233
Northwest Inupiat Housing Authority	288	47,808	63,441	4,994	68,435
City of Upper Kalskag	290	1,513	2,007	84	2,091
City of Shaktoolik	291	1,567	2,079	1,310	3,389
Tagiugmiullu Nunamiullu Housing Authority	293	48,079	63,799	9,833	73,632
Municipality of Skagway	296	189,397	251,327	17,080	268,407
City of Nulato	297	6,320	8,387	261	8,648
City of Aniak	298	8,751	11,613	2,623	14,236
Alaska Gasline Development Corporation	299	152,717	202,653	134,436	337,089
Total for employers		127,393,425	169,048,666	12,168,814	181,217,480
Nonemployer:					
State of Alaska	999	20,986,575	27,848,787	8,288,596	36,137,383
Total for all entities		\$ 148,380,000	196,897,453	20,457,410	217,354,863

See accompanying notes to schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer

Deferred inflows of resources				OPEB expense (benefit)		
Net difference between projected and actual investment earnings on OPEB plan investments	Difference between expected and actual experience	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions		
				Proportionate share of allocable plan OPEB expense (benefit)	Proportionate share of contributions	Total OPEB expense (benefit)
41,988	64,434	—	106,422	(619,719)	33,038	(586,681)
1,845	2,831	505	5,181	(27,233)	1,284	(25,949)
9,367	14,375	2,804	26,546	(138,258)	(12,702)	(150,960)
426	653	7,508	8,587	(6,284)	(3,761)	(10,045)
198,160	304,093	—	502,253	(2,924,724)	167,837	(2,756,887)
24,199	37,136	683	62,018	(357,168)	(30,388)	(387,556)
4,471	6,861	2,153	13,485	(65,987)	(5,987)	(71,974)
12,466	19,131	1,200	32,797	(183,995)	8,276	(175,719)
18,995	29,150	31,130	79,275	(280,357)	(68,294)	(348,651)
31,651	48,571	—	80,222	(467,146)	(22,391)	(489,537)
2,247	3,449	24,674	30,370	(33,168)	(10,387)	(43,555)
140,985	216,353	—	357,338	(2,080,859)	155,439	(1,925,420)
24,625	37,789	59,866	122,280	(363,452)	(76,028)	(439,480)
1,845	2,831	330	5,006	(27,233)	8,017	(19,216)
60,676	93,112	46,597	200,385	(895,538)	(98,510)	(994,048)
426	653	756	1,835	(6,284)	(514)	(6,798)
13,767	21,127	21,127	56,021	(203,198)	(14,358)	(217,556)
6,789	10,418	16,015	33,222	(100,202)	(19,945)	(120,147)
331	508	2,488	3,327	(4,888)	(3,959)	(8,847)
25,193	38,660	—	63,853	(371,831)	(23,316)	(395,147)
2,058	3,158	24,166	29,382	(30,375)	(11,220)	(41,595)
20,935	32,126	4,705	57,766	(308,987)	(10,233)	(319,220)
662	1,016	541	2,219	(9,776)	(897)	(10,673)
686	1,053	3,725	5,464	(10,125)	(2,651)	(12,776)
21,053	32,308	29,182	82,543	(310,732)	(61,447)	(372,179)
82,935	127,271	30,178	240,384	(1,224,076)	(69,602)	(1,293,678)
2,768	4,247	10,517	17,532	(40,849)	(13,557)	(54,406)
3,832	5,881	4,501	14,214	(56,560)	5,197	(51,363)
66,873	102,623	4,063	173,559	(987,012)	12,736	(974,276)
55,784,407	85,605,750	13,705,790	155,095,947	(823,344,747)	(17,046,084)	(840,390,831)
9,189,828	14,102,545	6,751,620	30,043,993	(135,636,403)	17,046,084	(118,590,319)
64,974,235	99,708,295	20,457,410	185,139,940	(958,981,150)	—	(958,981,150)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2019

(1) Plan Description

The State of Alaska Public Employees' Retirement System (the System) Alaska Retiree Healthcare Trust (the Plan) is a cost-sharing, multiple-employer defined benefit other postemployment benefit (OPEB) plan that provides health benefits to State and local government employees.

The Plan is established under Alaska Statute 39.35, which defines the benefit and contribution provisions, and may be amended only by the State of Alaska (State) legislature. The Plan, a healthcare trust fund of the State, provides major medical coverage to retirees of the System's Defined Benefit Pension Plan (DB Plan). The Plan is self-funded and self-insured. The 24th Alaska State Legislature enacted into law Senate Bill 141, which closed the Plan to new members effective July 1, 2006.

There are three tiers within the Plan:

- Tier 1 employee: Entered System between January 1, 1961 and June 30, 1986 – 5 years of credited service.
- Tier 2 employee: Entered System between July 1, 1986 and June 30, 1996 – 5 years of credited service.
- Tier 3 employee: Entered System between July 1, 1996 and June 30, 2006 – 10 years of credited service.

Major medical benefits are provided to retirees and their surviving spouses at no premium cost for all members hired before July 1, 1986 (Tier 1), and disabled retirees. Members hired after June 30, 1986 (Tier 2), and their surviving spouses with five years of credited service (or ten years of credited service for those first hired after June 30, 1996 [Tier 3]) must pay the full monthly premium if they are under age 60 and will receive benefits at no premium cost if they are over age 60. Tier 3 members with between five and ten years of credited service must pay the full monthly premium regardless of their age. Tier 2 and Tier 3 members with less than five years of credited service are not eligible for postemployment healthcare benefits. Tier 2 members who are receiving a conditional benefit and are age eligible are eligible for postemployment healthcare benefits. In addition, peace officers and their surviving spouses with 25 years of peace officer membership service and all other members and their surviving spouses with 30 years of membership service receive benefits at no premium cost, regardless of their age or date of hire. Peace officers/firefighters who are disabled between 20 and 25 years must pay the full monthly premium.

(2) Basis of Presentation

The schedule of employer and nonemployer allocations and the schedule of OPEB amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of the Plan, its participating employers, or the State as a nonemployer entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan, its participating employers, or the State. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the Plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2019

(3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of OPEB amounts by employer and nonemployer are based on the ratio of the present value of projected future contributions for each employer to the total present value of projected future contributions to the Plan for the fiscal years 2020 to 2039. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

(4) Contributions

Employer contributions are actuarially determined and adopted by the Alaska Retirement Management Board (Board). Employer contributions were 5.83% of annual payroll for the year ended June 30, 2019.

Alaska Statute 39.35.280 requires the State, as a nonemployer contributing entity, to contribute each July 1, or as soon after July 1 for the ensuing fiscal year, an amount that when combined with the total employer contributions is sufficient to pay the Plan's past service liability at the actuarially determined contribution rate adopted by the Board for that fiscal year.

(5) Collective Net OPEB Liability

(a) Components of the Collective Net OPEB Liability

The components of the collective net OPEB liability of the Plan were as follows:

Total OPEB liability	\$ 7,916,072,000
Plan fiduciary net position	<u>(7,767,692,000)</u>
Net OPEB liability	<u>\$ 148,380,000</u>

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Notes to Schedule of Employer and Nonemployer Allocations and
Schedule of OPEB Amounts by Employer and Nonemployer

June 30, 2019

The total OPEB liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. The actuarial valuation used the following actuarial assumptions as of the June 30, 2019 measurement date:

Inflation rate	2.50% per year
Salary increases	Graded by service, from 7.75% to 2.75% for peace officer/firefighter Graded by service, from 6.75% to 2.75% for all others
Investment rate of return	7.38%, net of postretirement healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real return of 4.88%.
Healthcare cost trend rates	Pre-65 medical: 7.5% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drug: 8.5% grading down to 4.5% Employee Group Waiver Plan (EGWP): 8.5% grading down to 4.5%
Mortality	Pre-termination and post-termination mortality rates were based upon the 2013–2017 actual mortality experience. Post-termination mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 healthy annuitant table projected with MP-2017 generational improvement. The rates for pre-termination mortality were 100% of the RP-2014 employee table with MP-2017 generational improvement.
Participation	100% of system paid of members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible 20% of non-system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017. As a result of this experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

In addition to the changes in assumptions resulting from the experience study, the following assumption changes have been made since the prior valuation:

1. Based on recent experience, the healthcare cost trend assumptions were updated.
2. Per capita claims costs were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect a Cadillac Tax load.

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The change of benefit terms is significantly impacted by the adoption of the EGWP program effective January 1, 2019. Under the EGWP program, certain prescription drug benefits previously provided by the Plan are now provided by Medicare.

(b) Long-Term Expected Rate of Return

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return, excluding the inflation component of 2.50%, for each major asset class included in the Plan's target asset allocation are summarized in the following table:

Asset class	Long-term expected real rate of return
Domestic equity	8.16 %
Global ex-U.S. equity	7.51
Intermediate treasuries	1.58
Opportunistic	3.96
Real assets	4.76
Private equity	11.39
Cash equivalents	0.83

(c) Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.38%. The projection of cash flows used to determine the discount rate assumed that employer and nonemployer contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability in accordance with the method prescribed by GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*.

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(d) Sensitivity of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the Plan as of June 30, 2019 calculated using the discount rate of 7.38%, as well as what the Plan's collective net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% decrease (6.38%)	Current discount rate (7.38%)	1% increase (8.38%)
\$ 1,193,531,000	148,380,000	(711,371,000)

(e) Sensitivity of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the collective net OPEB liability of the Plan as of June 30, 2019 calculated using the healthcare cost trend rates as well as what the Plan's net OPEB liability (asset) would be if it were calculated using trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

1% decrease	Current healthcare cost trend rate	1% increase
\$ (811,925,000)	148,380,000	1,320,314,000

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June 30, 2019

(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ending June 30, 2019:

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources:						
Change in assumptions	2018	2.5 years	\$ 155,698,200	—	103,798,800	51,899,400
	2019	1.9 years	—	306,107,000	161,108,947	144,998,053
Total deferred outflows of resources			<u>\$ 155,698,200</u>	<u>306,107,000</u>	<u>264,907,747</u>	<u>196,897,453</u>
Deferred inflows of resources:						
Difference between projected and actual earnings on OPEB plan investments	2017	5 years	\$ 198,406,200	—	66,135,400	132,270,800
	2018	5 years	19,073,170	—	4,768,292	14,304,878
	2019	5 years	—	(102,001,804)	(20,400,361)	(81,601,443)
			<u>217,479,370</u>	<u>(102,001,804)</u>	<u>50,503,331</u>	<u>64,974,235</u>
Difference between expected and actual experience	2017	2.8 years	20,246,858	—	20,246,858	—
	2018	2.5 years	89,572,200	—	59,714,800	29,857,400
	2019	1.9 years	—	147,463,000	77,612,105	69,850,895
			<u>109,819,058</u>	<u>147,463,000</u>	<u>157,573,763</u>	<u>99,708,295</u>
Total deferred inflows of resources			<u>\$ 327,298,428</u>	<u>45,461,196</u>	<u>208,077,094</u>	<u>164,682,530</u>

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Amounts reported as deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2020	\$ 46,685,827
2021	(50,503,332)
2022	15,632,067
2023	<u>20,400,361</u>
Total	<u>\$ 32,214,923</u>

(7) Collective OPEB Benefit

The components of the collective OPEB expense (benefit) for the year ending June 30, 2019 are as follows:

Service cost	\$ 119,782,000
Interest on total OPEB liability	684,429,000
Administrative expense	3,665,000
Change of benefit terms	(1,271,709,000)
Expected investment return net of investment expenses	(551,099,803)
Other	(879,000)
Recognition (amortization) of deferred outflows/inflows of resources:	
Difference between projected and actual investment earnings on OPEB plan investments	(50,503,331)
Difference between expected and actual experience	(157,573,763)
Change in assumptions	<u>264,907,747</u>
Total OPEB expense benefit	<u>\$ (958,981,150)</u>

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 1,163,000	0.29936 %
Annette Island School District	103	484,000	0.12458
Bering Strait School District	104	3,019,000	0.77711
Chatham School District	105	274,000	0.07053
Alaska Municipal League	106	39,000	0.01004
City of Valdez	107	2,914,000	0.75008
Juneau Borough School District	108	4,874,000	1.25460
Matanuska-Susitna Borough	109	8,486,000	2.18435
Matanuska-Susitna Borough School District	110	11,412,000	2.93753
Anchorage School District	111	35,599,000	9.16343
Copper River School District	112	439,000	0.11300
University of Alaska	113	41,031,000	10.56166
City of Kenai	115	2,508,000	0.64558
Fairbanks North Star Borough	116	8,587,000	2.21035
Fairbanks North Star Borough School District	117	12,631,000	3.25131
Denali Borough School District	118	454,000	0.11686
City And Borough of Sitka	120	3,616,000	0.93078
Chugach School District	121	207,000	0.05328
Ketchikan Gateway Borough	122	1,982,000	0.51018
City of Soldotna	123	1,412,000	0.36346
Iditarod Area School District	124	407,000	0.10476
Kuspuk School District	125	691,000	0.17787
City And Borough of Juneau	126	13,403,000	3.45002
City of Kodiak	128	2,507,000	0.64532
City of Fairbanks	129	3,000,000	0.77222
City of Wasilla	131	2,621,000	0.67466
Sitka Borough School District	133	1,067,000	0.27465
City of Palmer	134	1,372,000	0.35316
City And Borough of Wrangell	135	1,163,000	0.29936
City of Bethel	136	1,996,000	0.51378
Valdez City School District	137	704,000	0.18121
Hoonah City School District	138	230,000	0.05920
City of Nome	139	1,151,000	0.29628
City of Kotzebue	140	1,361,000	0.35033
Galena City School District	141	1,329,000	0.34209
City of Petersburg	143	1,820,000	0.46848
Bristol Bay Borough	144	1,124,000	0.28933
North Slope Borough	145	27,948,000	7.19401
Wrangell Public School District	146	334,000	0.08597
City of Cordova	148	1,232,000	0.31713
Nome City School District	149	496,000	0.12767
City of King Cove	151	371,000	0.09550

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Alaska Housing Finance Corporation	152	\$ 7,174,000	1.84664 %
Lower Yukon School District	153	2,680,000	0.68985
Northwest Arctic Borough School District	154	2,916,000	0.75060
Southeast Island School District	155	362,000	0.09318
Pribilof School District	156	118,000	0.03037
Lower Kuskokwim School District	157	6,910,000	1.77868
Kodiak Island Borough School District	158	2,445,000	0.62936
Yukon Flats School District	159	479,000	0.12330
Yukon / Koyukuk School District	160	952,000	0.24505
North Slope Borough School District	161	5,099,000	1.31252
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	1,189,000	0.30606
Lake And Peninsula Borough School District	164	696,000	0.17916
Sitka Community Hospital	165	3,787,000	0.97480
Tanana School District	166	65,000	0.01673
Southeast Regional Resource Center	167	594,000	0.15290
Hydaburg City School District	168	110,000	0.02831
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	543,000	0.13977
City of Barrow	171	596,000	0.15341
City of Saint Paul	172	484,000	0.12458
Municipality of Anchorage	173	70,600,000	18.17293
Kodiak Island Borough	174	1,224,000	0.31507
Nome Joint Utility System	175	338,000	0.08700
City of Sand Point	176	420,000	0.10811
Ketchikan Gateway Borough School District	177	2,501,000	0.64377
City of Dillingham	178	915,000	0.23553
City of Unalaska	179	3,948,000	1.01624
Kenai Peninsula Borough	180	7,095,000	1.82630
City of Ketchikan	181	3,325,000	0.85588
City of Seward	182	1,713,000	0.44094
City of Fort Yukon	183	174,000	0.04479
Bristol Bay Borough School District	184	199,000	0.05122
Cordova City School District	185	350,000	0.09009
City of Craig	186	596,000	0.15341
Petersburg Medical Center	187	2,249,000	0.57891
Haines Borough	189	940,000	0.24196
Kenai Peninsula Borough School District	190	7,277,000	1.87315
City of North Pole	191	1,062,000	0.27337
City of Galena	192	353,000	0.09086
Yup'it School District	195	578,000	0.14878
Nenana City School District	196	607,000	0.15625

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Saxman	198	\$ 18,000	0.00463 %
City of Hoonah	199	348,000	0.08958
City of Pelican	200	20,000	0.00515
City of Whittier	202	340,000	0.08752
Anchorage Community Development Authority	203	715,000	0.18405
Craig City School District	204	340,000	0.08752
Dillingham City School District	205	461,000	0.11866
City of Thorne Bay	206	150,000	0.03861
City of Akutan	208	345,000	0.08881
Unalaska City School District	209	419,000	0.10785
Kashunamiut School District	211	543,000	0.13977
City of Homer	215	2,327,000	0.59899
Special Education Service Agency	218	78,000	0.02008
Bartlett Regional Hospital	219	12,597,000	3.24255
Northwest Arctic Borough	220	833,000	0.21442
Saint Mary's School District	221	256,000	0.06590
Bristol Bay Regional Housing Authority	223	420,000	0.10811
Copper River Basin Regional Housing Authority	224	209,000	0.05380
Skagway City School District	225	108,000	0.02780
City of Klawock	227	253,000	0.06512
Petersburg City School District	228	351,000	0.09035
Aleutians East Borough	230	320,000	0.08237
City of Huslia	235	66,000	0.01699
City of Kaltag	237	18,000	0.00463
Haines Borough School District	240	319,000	0.08211
City of Atka	243	65,000	0.01673
Aleutians East Borough School District	244	255,000	0.06564
Delta/Greely School District	246	656,000	0.16886
Lake And Peninsula Borough	247	160,000	0.04119
City And Borough of Yakutat	248	301,000	0.07748
City of Unalakleet	249	53,000	0.01364
Klawock City School District	251	195,000	0.05019
Alaska Gateway School District	255	707,000	0.18199
Pelican City School District	257	29,000	0.00746
Denali Borough	258	158,000	0.04067
City of Kachemak	260	8,000	0.00206
Cook Inlet Housing Authority	262	3,331,000	0.85742
Interior Regional Housing Authority	263	407,000	0.10476
Yakutat School District	264	75,000	0.01931
Take City School District	265	209,000	0.05380
Aleutian Housing Authority	267	319,000	0.08211
Bering Straits Regional Housing Authority	270	533,000	0.13720

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Employer	Employer number	Present value of projected future state contributions	Employer proportionate share
City of Egegik	271	\$ 38,000	0.00978 %
Ilisagvik College	275	2,370,000	0.61005
North Pacific Rim Housing Authority	276	415,000	0.10682
Saxman Seaport	278	30,000	0.00772
Tlingit-Haida Regional Housing Authority	279	1,022,000	0.26307
City of Toksook Bay	280	8,000	0.00206
Baranof Island Housing Authority	281	232,000	0.05972
City of Delta Junction	282	113,000	0.02909
City of Anderson	283	8,000	0.00206
Inter-Island Ferry Authority	284	424,000	0.10914
City of Seldovia	286	33,000	0.00849
Northwest Inupiat Housing Authority	288	351,000	0.09035
City of Upper Kalskag	290	13,000	0.00335
City of Shaktoolik	291	13,000	0.00335
Tagiugmiullu Nunamiullu Housing Authority	293	354,000	0.09112
Municipality of Skagway	296	1,396,000	0.35934
City of Nulato	297	45,000	0.01158
City of Aniak	298	65,000	0.01673
Alaska Gasline Development Corporation	299	1,124,000	0.28933
		<u>\$ 388,490,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report

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Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
Southwest Region School District	102	\$ 62,826	(406,047)
Annette Island School District	103	26,146	(168,983)
Bering Strait School District	104	163,089	(1,054,046)
Chatham School District	105	14,802	(95,664)
Alaska Municipal League	106	2,107	(13,616)
City of Valdez	107	157,417	(1,017,386)
Juneau Borough School District	108	263,298	(1,701,696)
Matanuska-Susitna Borough	109	458,421	(2,962,780)
Matanuska-Susitna Borough School District	110	616,486	(3,984,356)
Anchorage School District	111	1,923,090	(12,428,944)
Copper River School District	112	23,715	(153,271)
University of Alaska	113	2,216,538	(14,325,458)
City of Kenai	115	135,484	(875,637)
Fairbanks North Star Borough	116	463,877	(2,998,043)
Fairbanks North Star Borough School District	117	682,338	(4,409,955)
Denali Borough School District	118	24,525	(158,508)
City And Borough of Sitka	120	195,340	(1,262,481)
Chugach School District	121	11,182	(72,271)
Ketchikan Gateway Borough	122	107,069	(691,990)
City of Soldotna	123	76,277	(492,982)
Iditarod Area School District	124	21,987	(142,099)
Kuspuk School District	125	37,328	(241,254)
City And Borough of Juneau	126	724,042	(4,679,489)
City of Kodiak	128	135,430	(875,288)
City of Fairbanks	129	162,063	(1,047,412)
City of Wasilla	131	141,589	(915,089)
Sitka Borough School District	133	57,640	(372,530)
City of Palmer	134	74,117	(479,017)
City And Borough of Wrangell	135	62,826	(406,047)
City of Bethel	136	107,826	(696,878)
Valdez City School District	137	38,031	(245,793)
Hoonah City School District	138	12,425	(80,302)
City of Nome	139	62,178	(401,857)
City of Kotzebue	140	73,522	(475,176)
Galena City School District	141	71,794	(464,004)
City of Petersburg	143	98,318	(635,430)
Bristol Bay Borough	144	60,719	(392,430)
North Slope Borough	145	1,509,776	(9,757,693)
Wrangell Public School District	146	18,043	(116,612)
City of Cordova	148	66,554	(430,137)
Nome City School District	149	26,794	(173,172)
City of King Cove	151	20,042	(129,530)

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Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
Alaska Housing Finance Corporation	152	\$ 387,546	(2,504,712)
Lower Yukon School District	153	144,776	(935,688)
Northwest Arctic Borough School District	154	157,525	(1,018,085)
Southeast Island School District	155	19,556	(126,388)
Pribilof School District	156	6,374	(41,198)
Lower Kuskokwim School District	157	373,284	(2,412,540)
Kodiak Island Borough School District	158	132,081	(853,641)
Yukon Flats School District	159	25,876	(167,237)
Yukon / Koyukuk School District	160	51,428	(332,379)
North Slope Borough School District	161	275,453	(1,780,252)
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	64,231	(415,124)
Lake And Peninsula Borough School District	164	37,599	(243,000)
Sitka Community Hospital	165	204,577	(1,322,183)
Tanana School District	166	3,511	(22,694)
Southeast Regional Resource Center	167	32,088	(207,388)
Hydaburg City School District	168	5,942	(38,405)
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	29,333	(189,582)
City of Barrow	171	32,196	(208,086)
City of Saint Paul	172	26,146	(168,983)
Municipality of Anchorage	173	3,813,875	(24,649,103)
Kodiak Island Borough	174	66,122	(427,344)
Nome Joint Utility System	175	18,259	(118,008)
City of Sand Point	176	22,689	(146,638)
Ketchikan Gateway Borough School District	177	135,106	(873,193)
City of Dillingham	178	49,429	(319,461)
City of Unalaska	179	213,274	(1,378,395)
Kenai Peninsula Borough	180	383,278	(2,477,130)
City of Ketchikan	181	179,619	(1,160,882)
City of Seward	182	92,538	(598,072)
City of Fort Yukon	183	9,400	(60,750)
Bristol Bay Borough School District	184	10,750	(69,478)
Cordova City School District	185	18,907	(122,198)
City of Craig	186	32,196	(208,086)
Petersburg Medical Center	187	121,493	(785,210)
Haines Borough	189	50,780	(328,189)
Kenai Peninsula Borough School District	190	393,110	(2,540,673)
City of North Pole	191	57,370	(370,784)
City of Galena	192	19,069	(123,246)
Yupit School District	195	31,224	(201,801)
Nenana City School District	196	32,791	(211,926)

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Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
City of Saxman	198	\$ 972	(6,284)
City of Hoonah	199	18,799	(121,500)
City of Pelican	200	1,080	(6,983)
City of Whittier	202	18,367	(118,707)
Anchorage Community Development Authority	203	38,625	(249,633)
Craig City School District	204	18,367	(118,707)
Dillingham City School District	205	24,904	(160,952)
City of Thorne Bay	206	8,103	(52,371)
City of Akutan	208	18,637	(120,452)
Unalaska City School District	209	22,635	(146,289)
Kashunamiut School District	211	29,333	(189,582)
City of Homer	215	125,707	(812,443)
Special Education Service Agency	218	4,214	(27,233)
Bartlett Regional Hospital	219	680,501	(4,398,084)
Northwest Arctic Borough	220	44,999	(290,831)
Saint Mary's School District	221	13,829	(89,379)
Bristol Bay Regional Housing Authority	223	22,689	(146,638)
Copper River Basin Regional Housing Authority	224	11,290	(72,970)
Skagway City School District	225	5,834	(37,707)
City of Klawock	227	13,667	(88,332)
Petersburg City School District	228	18,961	(122,547)
Aleutians East Borough	230	17,287	(111,724)
City of Huslia	235	3,565	(23,043)
City of Kaltag	237	972	(6,284)
Haines Borough School District	240	17,233	(111,375)
City of Atka	243	3,511	(22,694)
Aleutians East Borough School District	244	13,775	(89,030)
Delta/Greely School District	246	35,438	(229,034)
Lake And Peninsula Borough	247	8,643	(55,862)
City And Borough of Yakutat	248	16,260	(105,090)
City of Unalakleet	249	2,863	(18,504)
Klawock City School District	251	10,534	(68,082)
Alaska Gateway School District	255	38,193	(246,840)
Pelican City School District	257	1,567	(10,125)
Denali Borough	258	8,535	(55,164)
City of Kachemak	260	432	(2,793)
Cook Inlet Housing Authority	262	179,944	(1,162,977)
Interior Regional Housing Authority	263	21,987	(142,099)
Yakutat School District	264	4,052	(26,185)
ake City School District	265	11,290	(72,970)
Aleutian Housing Authority	267	17,233	(111,375)
Bering Straits Regional Housing Authority	270	28,793	(186,090)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2019

Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
City of Egegik	271	\$ 2,053	(13,267)
Illisagvik College	275	128,030	(827,456)
North Pacific Rim Housing Authority	276	22,419	(144,892)
Saxman Seaport	278	1,621	(10,474)
Tlingit-Haida Regional Housing Authority	279	55,209	(356,818)
City of Toksook Bay	280	432	(2,793)
Baranof Island Housing Authority	281	12,533	(81,000)
City of Delta Junction	282	6,104	(39,453)
City of Anderson	283	432	(2,793)
Inter-Island Ferry Authority	284	22,905	(148,034)
City of Seldovia	286	1,783	(11,522)
Northwest Inupiat Housing Authority	288	18,961	(122,547)
City of Upper Kalskag	290	702	(4,539)
City of Shaktoolik	291	702	(4,539)
Tagiugmiullu Nunamiullu Housing Authority	293	19,123	(123,595)
Municipality of Skagway	296	75,413	(487,397)
City of Nulato	297	2,431	(15,711)
City of Aniak	298	3,511	(22,694)
Alaska Gasline Development Corporation	299	60,719	(392,430)
Total for all employers		<u>\$ 20,986,575</u>	<u>(135,636,403)</u>

See accompanying independent auditors' report

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2019

Employer/Nonemployer	Employer number	Actual employer contributions	Retiree drug subsidy allocation*	Total actual contributions
Employer:				
State of Alaska	101	\$ 51,390,421	10,292,567	61,682,988
Southwest Region SD	102	136,565	27,351	163,916
Annette Island SD	103	37,679	7,546	45,225
Bering Strait SD	104	357,060	71,513	428,573
Chatham SD	105	17,963	3,598	21,561
Alaska Municipal League	106	6,492	1,300	7,792
City of Valdez	107	426,381	85,396	511,777
Juneau Borough SD	108	601,729	120,515	722,244
Matanuska-Susitna Borough	109	1,083,601	217,026	1,300,627
Matanuska-Susitna Borough SD	110	1,350,296	270,440	1,620,736
Anchorage SD	111	3,987,589	798,642	4,786,231
Copper River SD	112	54,266	10,868	65,134
University of Alaska	113	6,389,295	1,279,660	7,668,955
City of Kenai	115	369,797	74,064	443,861
Fairbanks North Star Borough	116	1,223,237	244,992	1,468,229
Fairbanks North Star Borough SD	117	1,486,989	297,817	1,784,806
Denali Borough SD	118	28,799	5,768	34,567
City and Borough of Sitka	120	516,348	103,415	619,763
Chugach SD	121	21,182	4,242	25,424
Ketchikan Gateway Borough	122	256,933	51,459	308,392
City of Soldotna	123	208,998	41,858	250,856
Iditarod Area SD	124	45,022	9,017	54,039
Kuspuk SD	125	71,383	14,297	85,680
City and Borough of Juneau	126	1,776,765	355,854	2,132,619
City of Kodiak	128	351,253	70,350	421,603
City of Fairbanks	129	438,044	87,732	525,776
City of Wasilla	131	369,635	74,031	443,666
Sitka Borough SD	133	111,241	22,280	133,521
City of Palmer	134	193,824	38,819	232,643
City and Borough of Wrangell	135	165,983	33,243	199,226
City of Bethel	136	297,351	59,554	356,905
Valdez City SD	137	85,179	17,060	102,239
Hoonah City SD	138	31,391	6,287	37,678
City of Nome	139	129,124	25,861	154,985
City of Kotzebue	140	181,906	36,432	218,338
Galena City SD	141	173,658	34,781	208,439
City of Petersburg	143	217,526	43,567	261,093
Bristol Bay Borough	144	120,742	24,182	144,924
North Slope Borough	145	3,513,927	703,776	4,217,703
Wrangell Public SD	146	31,198	6,248	37,446
City of Cordova	148	145,507	29,142	174,649
Nome City SD	149	76,824	15,386	92,210
City of King Cove	151	44,545	8,922	53,467
Alaska Housing Finance Corporation	152	943,690	189,004	1,132,694
Lower Yukon SD	153	349,373	69,973	419,346
Northwest Arctic Borough SD	154	363,681	72,839	436,520
Southeast Island SD	155	35,081	7,026	42,107
Pribilof SD	156	24,210	4,849	29,059
Lower Kuskokwim SD	157	862,487	172,740	1,035,227
Kodiak Island Borough SD	158	276,971	55,472	332,443
Yukon Flats SD	159	38,113	7,633	45,746
Yukon / Koyukuk SD	160	93,064	18,639	111,703
North Slope Borough SD	161	587,363	117,638	705,001
Aleutian Region SD	162	103	21	124
Cordova Community Medical Center	163	682	137	819
Lake and Peninsula Borough SD	164	80,861	16,195	97,056
Sitka Community Hospital	165	408,961	81,907	490,868
Tanana SD	166	3,372	675	4,047
Southeast Regional Resource Center	167	69,141	13,848	82,989
Hydaburg City SD	168	3,787	758	4,545

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2019

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>Actual employer contributions</u>	<u>Retiree drug subsidy allocation*</u>	<u>Total actual contributions</u>
City of Tanana	169	\$ 373	75	448
North Pacific Fishery Mgmt Council	170	77,141	15,450	92,591
City of Barrow	171	65,018	13,022	78,040
City of Saint Paul	172	58,712	11,759	70,471
Municipality of Anchorage	173	10,400,568	2,083,045	12,483,613
Kodiak Island Borough	174	143,757	28,792	172,549
Nome Joint Utility System	175	54,123	10,840	64,963
City of Sand Point	176	49,104	9,835	58,939
Ketchikan Gateway Borough SD	177	261,459	52,365	313,824
City of Dillingham	178	122,031	24,441	146,472
City of Unalaska	179	503,583	100,859	604,442
Kenai Peninsula Borough	180	922,927	184,846	1,107,773
City of Ketchikan	181	439,471	88,018	527,489
City of Seward	182	211,750	42,410	254,160
City of Fort Yukon	183	11,974	2,398	14,372
Bristol Bay Borough SD	184	27,320	5,472	32,792
Cordova City SD	185	44,088	8,830	52,918
City of Craig	186	69,877	13,995	83,872
Petersburg Medical Center	187	280,071	56,093	336,164
Haines Borough	189	100,355	20,099	120,454
Kenai Peninsula Borough SD	190	856,817	171,605	1,028,422
City of North Pole	191	120,244	24,083	144,327
City of Galena	192	41,130	8,238	49,368
City of Nenana	193	847	170	1,017
Yupiiit SD	195	70,634	14,147	84,781
Nenana City SD	196	63,871	12,792	76,663
City of Saxman	198	7,674	1,537	9,211
City of Hoonah	199	38,673	7,746	46,419
City of Pelican	200	2,936	588	3,524
City of Whittier	202	49,040	9,822	58,862
Anchorage Community Develop Authority	203	81,181	16,259	97,440
Craig City SD	204	40,631	8,138	48,769
Dillingham City SD	205	54,080	10,831	64,911
City of Thorne Bay	206	18,114	3,628	21,742
City of Akutan	208	39,695	7,950	47,645
Unalaska City SD	209	58,064	11,629	69,693
Kashunamiut SD	211	58,167	11,650	69,817
City of Homer	215	291,305	58,343	349,648
Special Education Service Agency	218	12,775	2,559	15,334
Bartlett Regional Hospital	219	1,569,888	313,419	1,883,307
Northwest Arctic Borough	220	118,543	23,742	142,285
Saint Mary's SD	221	37,173	7,445	44,618
Bristol Bay Rha	223	63,670	12,752	76,422
Copper River Basin Rha	224	24,854	4,978	29,832
Skagway City SD	225	14,038	2,812	16,850
City of Klawock	227	27,912	5,590	33,502
Petersburg City SD	228	42,418	8,495	50,913
Aleutians East Borough	230	53,413	10,698	64,111
City of Huslia	235	7,306	1,463	8,769
City of Kaltag	237	2,883	577	3,460
Haines Borough SD	240	34,718	6,953	41,671
City of Elim	242	—	—	—
City of Atka	243	1,493	299	1,792
Aleutians East Borough SD	244	39,345	7,880	47,225
Delta/greely SD	246	84,602	16,944	101,546
Lake and Peninsula Borough	247	20,963	4,199	25,162
City and Borough of Yakutat	248	44,370	8,887	53,257
City of Unalakleet	249	8,306	1,664	9,970
Klawock City SD	251	26,136	5,235	31,371
City of Mekoryuk	254	—	—	—
Alaska Gateway SD	255	68,620	13,743	82,363
Pelican City SD	257	5,872	1,176	7,048
Denali Borough	258	18,809	3,767	22,576

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
ALASKA RETIREE HEALTHCARE TRUST**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2019

Employer/Nonemployer	Employer number	Actual employer contributions	Retiree drug subsidy allocation*	Total actual contributions
City of Allakaket	259	\$ —	—	—
City of Kachemak	260	1,133	227	1,360
Cook Inlet Housing Authority	262	401,693	80,452	482,145
Interior Rha	263	51,196	10,254	61,450
Yakutat SD	264	10,958	2,195	13,153
Take City SD	265	26,807	5,369	32,176
Aleutian Housing Authority	267	44,371	8,887	53,258
Bering Straits Rha	270	71,416	14,303	85,719
City of Egegik	271	4,057	812	4,869
Ilisagvik College	275	259,063	51,886	310,949
North Pacific Rim Ha	276	62,485	12,515	75,000
Saxman Seaport	278	3,149	631	3,780
Tlingit-haida Rha	279	124,470	24,929	149,399
City of Toksook Bay	280	336	67	403
Baranof Island Ha	281	26,061	5,219	31,280
City of Delta Junction	282	13,973	2,799	16,772
City of Anderson	283	518	104	622
Inter-island Ferry Authority	284	52,387	10,492	62,879
City of Seldovia	286	3,107	622	3,729
Northwest Inupiat Housing Authority	288	46,997	9,413	56,410
City of Upper Kalskag	290	879	176	1,055
City of Shaktoolik	291	774	155	929
Tagiugmiullu Nunamiullu Housing Authorit	293	59,858	11,988	71,846
Municipality of Skagway	296	132,178	26,473	158,651
City of Nulato	297	2,601	521	3,122
City of Aniak	298	6,243	1,250	7,493
Alaska Gasline Development Corporation	299	129,711	25,979	155,690
Total employer contributions		102,265,921	20,481,007	122,746,928
Nonemployer:				
State of Alaska	999	—	—	—
Total for all entities		\$ 102,265,921	20,481,007	122,746,928

* The RDS subsidy is allocated in proportion to actual contributions

See accompanying independent auditors' report