



**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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

June 30, 2019

(With Independent Auditors' Report Thereon)

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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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 Defined Benefit Pension Plan (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 pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension 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 pension 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 pension 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 pension 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 pension 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 pension 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 pension 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 net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (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 Defined Benefit Pension Plan, 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 pension 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 Defined Benefit Pension Plan 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
DEFINED BENEFIT PENSION PLAN**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
Employers:			
State of Alaska	101	\$ 2,363,311,000	0.50269 %
Southwest Region School District	102	5,009,000	0.10654
Annette Island School District	103	2,088,000	0.04441
Bering Strait School District	104	12,996,000	0.27642
Chatham School District	105	1,169,000	0.02486
Alaska Municipal League	106	167,000	0.00355
City of Valdez	107	12,549,000	0.26691
Juneau Borough School District	108	20,988,000	0.44640
Matanuska-Susitna Borough	109	36,528,000	0.77693
Matanuska-Susitna Borough School District	110	49,132,000	1.04501
Anchorage School District	111	153,277,000	3.26011
Copper River School District	112	1,882,000	0.04003
University of Alaska	113	176,642,000	3.75707
City of Kenai	115	10,795,000	0.22960
Fairbanks North Star Borough	116	36,957,000	0.78605
Fairbanks North Star Borough School District	117	54,388,000	1.15680
Denali Borough School District	118	1,956,000	0.04160
City And Borough of Sitka	120	15,582,000	0.33142
Chugach School District	121	892,000	0.01897
Ketchikan Gateway Borough	122	8,544,000	0.18173
City of Soldotna	123	6,082,000	0.12936
Iditarod Area School District	124	1,737,000	0.03694
Kuspuk School District	125	2,977,000	0.06332
City And Borough of Juneau	126	57,702,000	1.22729
City of Kodiak	128	10,788,000	0.22945
City of Fairbanks	129	12,907,000	0.27452
City of Wasilla	131	11,277,000	0.23985
Sitka Borough School District	133	4,598,000	0.09780
City of Palmer	134	5,902,000	0.12553
City And Borough of Wrangell	135	5,005,000	0.10645
City of Bethel	136	8,580,000	0.18249
Valdez City School District	137	3,025,000	0.06434
Hoonah City School District	138	986,000	0.02097
City of Nome	139	4,960,000	0.10550
City of Kotzebue	140	5,859,000	0.12462
Galena City School District	141	5,716,000	0.12158
City of Petersburg	143	7,837,000	0.16669
Bristol Bay Borough	144	4,844,000	0.10303
North Slope Borough	145	120,323,000	2.55920
Wrangell Public School District	146	1,441,000	0.03065
City of Cordova	148	5,306,000	0.11286
Nome City School District	149	2,127,000	0.04524
City of King Cove	151	1,582,000	0.03365
Alaska Housing Finance Corporation	152	30,885,000	0.65690
Lower Yukon School District	153	11,532,000	0.24528

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
Northwest Arctic Borough School District	154	\$ 12,556,000	0.26706 %
Southeast Island School District	155	1,564,000	0.03327
Pribilof School District	156	502,000	0.01068
Lower Kuskokwim School District	157	29,755,000	0.63287
Kodiak Island Borough School District	158	10,526,000	0.22388
Yukon Flats School District	159	2,058,000	0.04377
Yukon / Koyukuk School District	160	4,091,000	0.08701
North Slope Borough School District	161	21,951,000	0.46688
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	5,122,000	0.10894
Lake And Peninsula Borough School District	164	3,006,000	0.06394
Sitka Community Hospital	165	16,316,000	0.34703
Tanana School District	166	277,000	0.00589
Southeast Regional Resource Center	167	2,546,000	0.05415
Hydaburg City School District	168	475,000	0.01010
City of Tanana	169	8,000	0.00017
North Pacific Fishery Management Council	170	2,333,000	0.04962
City of Barrow	171	2,557,000	0.05439
City of Saint Paul	172	2,091,000	0.04447
Municipality of Anchorage	173	303,943,000	6.46468
Kodiak Island Borough	174	5,277,000	0.11224
Nome Joint Utility System	175	1,452,000	0.03088
City of Sand Point	176	1,812,000	0.03854
Ketchikan Gateway Borough School District	177	10,763,000	0.22892
City of Dillingham	178	3,950,000	0.08401
City of Unalaska	179	16,990,000	0.36137
Kenai Peninsula Borough	180	30,551,000	0.64980
City of Ketchikan	181	14,317,000	0.30451
City of Seward	182	7,375,000	0.15686
City of Fort Yukon	183	753,000	0.01602
Bristol Bay Borough School District	184	853,000	0.01814
Cordova City School District	185	1,503,000	0.03197
City of Craig	186	2,571,000	0.05468
Petersburg Medical Center	187	9,680,000	0.20589
Haines Borough	189	4,048,000	0.08610
Kenai Peninsula Borough School District	190	31,330,000	0.66637
City of North Pole	191	4,569,000	0.09718
City of Galena	192	1,522,000	0.03237
City of Nenana	193	—	0.01407
Yupit School District	195	2,490,000	0.05296
Nenana City School District	196	2,608,000	0.05547
City of Saxman	198	64,000	0.00136
City of Hoonah	199	1,495,000	0.03180
City of Pelican	200	73,000	0.00155
City of Whittier	202	1,467,000	0.03120
Anchorage Community Development Authority	203	3,085,000	0.06562
Craig City School District	204	1,467,000	0.03120
Dillingham City School District	205	1,991,000	0.04235

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
City of Thorne Bay	206	\$ 651,000	0.01385 %
City of Akutan	208	1,488,000	0.03165
Unalaska City School District	209	1,788,000	0.03803
Kashunamiut School District	211	2,339,000	0.04975
City of Homer	215	10,022,000	0.21316
Special Education Service Agency	218	334,000	0.00710
Bartlett Regional Hospital	219	54,237,000	1.15359
Northwest Arctic Borough	220	3,585,000	0.07625
Saint Mary's School District	221	1,111,000	0.02363
City of Selawik	222	—	0.00028
Bristol Bay Regional Housing Authority	223	1,805,000	0.03839
Copper River Basin Regional Housing Authority	224	897,000	0.02908
Skagway City School District	225	467,000	0.00993
City of Klawock	227	1,084,000	0.02306
Petersburg City School District	228	1,509,000	0.03210
Aleutians East Borough	230	1,384,000	0.02944
City of Kivalina	231	—	0.00097
City of Huslia	235	285,000	0.00606
City of Kaltag	237	70,000	0.00149
Haines Borough School District	240	1,384,000	0.02944
City of Noorvik	241	—	0.00702
City of Elim	242	—	0.00047
City of Atka	243	281,000	0.00598
Aleutians East Borough School District	244	1,104,000	0.02348
Delta/Greely School District	246	2,821,000	0.06000
Lake And Peninsula Borough	247	688,000	0.01463
City And Borough of Yakutat	248	1,292,000	0.02748
City of Unalakleet	249	229,000	0.00487
Klawock City School District	251	832,000	0.01770
City of Mekoryuk	254	—	0.00106
Alaska Gateway School District	255	3,038,000	0.06462
City of Saint George	256	—	0.00733
Pelican City School District	257	131,000	0.00279
Denali Borough	258	680,000	0.01446
City of Allakaket	259	—	0.00069
City of Kachemak	260	27,000	0.00057
Cook Inlet Housing Authority	262	14,336,000	0.30492
Interior Regional Housing Authority	263	1,750,000	0.03722
Yakutat School District	264	320,000	0.00681
Kake City School District	265	897,000	0.01908
City of Quinhagak	266	—	—
Aleutian Housing Authority	267	1,377,000	0.02929
Bering Straits Regional Housing Authority	270	2,290,000	0.04871
City of Egegik	271	163,000	0.00347
Ilisagvik College	275	10,200,000	0.21665
North Pacific Rim Housing Authority	276	1,782,000	0.03790
Saxman Seaport	278	132,000	0.00281
Tlingit-Haida Regional Housing Authority	279	4,393,000	0.09344

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer number	Present value of projected future contributions	Allocation percentage
City of Toksook Bay	280	\$ 27,000	0.00057 %
Baranof Island Housing Authority	281	1,002,000	0.02131
City of Delta Junction	282	492,000	0.01046
City of Anderson	283	27,000	0.00057
Inter-Island Ferry Authority	284	1,824,000	0.03880
City of Hooper Bay	285	—	0.00176
City of Seldovia	286	150,000	0.00319
City of Koyuk	287	—	0.00062
Northwest Inupiat Housing Authority	288	1,509,000	0.03210
City of Upper Kalskag	290	51,000	0.00108
City of Shaktoolik	291	53,000	0.00113
Tagiugmiullu Nunamiullu Housing Authority	293	1,525,000	0.03244
Municipality of Skagway	296	6,001,000	0.12766
City of Nulato	297	198,000	0.00421
City of Aniak	298	275,000	0.00585
Alaska Gasline Development Corporation	299	<u>4,839,000</u>	<u>0.10292</u>
Total present value of projected future employer contributions		<u>4,035,739,000</u>	<u>85.87511 %</u>
Nonemployer:			
State of Alaska	999	<u>664,095,000</u>	<u>14.12489 %</u>
Total for all entities		<u>\$ 4,699,834,000</u>	<u>100.00000 %</u>

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

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**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Change in assumptions	Deferred outflows of resources		
				Net difference between projected and actual investment earnings on pension plan investments	Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employers:						
State of Alaska	101	\$ 2,751,685,620	84,244,426	39,453,316	3,146,188	126,843,930
Southwest Region School District	102	5,832,154	178,555	83,621	52,606	314,782
Annette Island School District	103	2,431,131	74,430	34,857	31,803	141,090
Bering Strait School District	104	15,131,697	463,266	216,956	—	680,222
Chatham School District	105	1,361,108	41,671	19,515	—	61,186
Alaska Municipal League	106	194,444	5,953	2,788	—	8,741
City of Valdez	107	14,611,239	447,331	209,494	—	656,825
Juneau Borough School District	108	24,437,062	748,155	350,375	—	1,098,530
Matanuska-Susitna Borough	109	42,530,827	1,302,105	609,801	—	1,911,906
Matanuska-Susitna Borough School District	110	57,206,105	1,751,397	820,214	—	2,571,611
Anchorage School District	111	178,465,769	5,463,831	2,558,819	—	8,022,650
Copper River School District	112	2,191,278	67,087	31,418	—	98,505
University of Alaska	113	205,670,456	6,296,718	2,948,876	—	9,245,594
City of Kenai	115	12,568,996	384,807	180,213	—	565,020
Fairbanks North Star Borough	116	43,030,327	1,317,398	616,963	—	1,934,361
Fairbanks North Star Borough School District	117	63,325,850	1,938,757	907,958	—	2,846,715
Denali Borough School District	118	2,277,439	69,725	32,654	—	102,379
City And Borough of Sitka	120	18,142,667	555,448	260,127	—	815,575
Chugach School District	121	1,038,587	31,797	14,891	—	46,688
Ketchikan Gateway Borough	122	9,948,078	304,566	142,634	—	447,200
City of Soldotna	123	7,081,485	216,804	101,533	—	318,337
Iditarod Area School District	124	2,022,450	61,918	28,998	—	90,916
Kuspuk School District	125	3,466,225	106,120	49,698	—	155,818
City And Borough of Juneau	126	67,184,456	2,056,890	963,282	—	3,020,172
City of Kodiak	128	12,560,846	384,557	180,096	—	564,653
City of Fairbanks	129	15,028,071	460,093	215,471	—	675,564
City of Wasilla	131	13,130,205	401,989	188,259	—	590,248
Sitka Borough School District	133	5,353,612	163,904	76,759	—	240,663
City of Palmer	134	6,871,905	210,387	98,528	—	308,915
City And Borough of Wrangell	135	5,827,496	178,412	83,554	—	261,966
City of Bethel	136	9,989,994	305,849	143,235	—	449,084
Valdez City School District	137	3,522,113	107,832	50,500	—	158,332
Hoonah City School District	138	1,148,034	35,148	16,460	—	51,608
City of Nome	139	5,775,101	176,808	82,803	—	259,611
City of Kotzebue	140	6,821,839	208,854	97,811	—	306,665
Galena City School District	141	6,655,339	203,757	95,423	—	299,180
City of Petersburg	143	9,124,893	279,364	130,832	—	410,196
Bristol Bay Borough	144	5,640,039	172,673	80,866	187,791	441,330
North Slope Borough	145	140,096,275	4,289,127	2,008,682	—	6,297,809
Wrangell Public School District	146	1,677,807	51,367	24,056	—	75,423
City of Cordova	148	6,177,961	189,142	88,579	—	277,721
Nome City School District	149	2,476,540	75,821	35,508	—	111,329
City of King Cove	151	1,841,978	56,393	26,410	—	82,803
Alaska Housing Finance Corporation	152	35,960,485	1,100,951	515,597	—	1,616,548
Lower Yukon School District	153	13,427,111	411,079	192,516	—	603,595
Northwest Arctic Borough School District	154	14,619,390	447,581	209,611	—	657,192
Southeast Island School District	155	1,821,020	55,752	26,110	34,471	116,333
Pribilof School District	156	584,496	17,895	8,380	—	26,275
Lower Kuskokwim School District	157	34,644,787	1,060,670	496,732	—	1,557,402
Kodiak Island Borough School District	158	12,255,790	375,218	175,722	—	550,940
Yukon Flats School District	159	2,396,201	73,361	34,356	36,121	143,838
Yukon / Koyukuk School District	160	4,763,294	145,831	68,295	—	214,126
North Slope Borough School District	161	25,558,317	782,482	366,452	—	1,148,934
Aleutian Region School District	162	173,197	5,303	2,483	—	7,786

Deferred inflows of resources			Pension expense (benefit)		
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 pension expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
				Proportionate share of allocable plan pension expense	Total pension expense (benefit)
40,735,706	—	40,735,706	373,802,197	(17,236,349)	356,565,848
86,339	—	86,339	792,268	260,673	1,052,941
35,990	—	35,990	330,257	99,369	429,626
224,008	656,424	880,432	2,055,562	(486,120)	1,569,442
20,150	31,364	51,514	184,899	(6,043)	178,856
2,879	90,969	93,848	26,414	(161,101)	(134,687)
216,303	453,055	669,358	1,984,861	(301,109)	1,683,752
361,764	550,738	912,502	3,319,648	57,197	3,376,845
629,622	666,998	1,296,620	5,777,592	(236,600)	5,540,992
846,874	2,042,824	2,889,698	7,771,152	(3,057,171)	4,713,981
2,641,991	6,145,048	8,787,039	24,243,648	(6,066,496)	18,177,152
32,439	37,299	69,738	297,674	136,382	434,056
3,044,727	2,297,430	5,342,157	27,939,263	5,014,247	32,953,510
186,070	483,017	669,087	1,707,433	(823,137)	884,296
637,017	1,778,811	2,415,828	5,845,446	(2,453,318)	3,392,128
937,470	1,697,752	2,635,222	8,602,488	(1,600,579)	7,001,909
33,715	196,020	229,735	309,378	(485,794)	(176,416)
268,582	791,269	1,059,851	2,464,587	(1,037,065)	1,427,522
15,375	44,992	60,367	141,087	(29,389)	111,698
147,270	364,733	512,003	1,351,395	(400,970)	950,425
104,834	386,214	491,048	961,983	(495,742)	466,241
29,940	162,475	192,415	274,739	60,978	335,717
51,314	45,732	97,046	470,869	59,320	530,189
994,593	2,043,690	3,038,283	9,126,659	(1,322,260)	7,804,399
185,950	390,619	576,569	1,706,326	(174,829)	1,531,497
222,474	417,207	639,681	2,041,485	(338,608)	1,702,877
194,378	549,214	743,592	1,783,670	(312,115)	1,471,555
79,254	184,672	263,926	727,260	(105,756)	621,504
101,731	267,211	368,942	933,513	(434,848)	498,665
86,270	58,649	144,919	791,635	128,013	919,648
147,891	463,407	611,298	1,357,089	(439,794)	917,295
52,141	257,306	309,447	478,461	(463,452)	15,009
16,995	20,634	37,629	155,954	(40,665)	115,289
85,494	149,056	234,550	784,518	(157,080)	627,438
100,990	699,730	800,720	926,711	(860,359)	66,352
98,525	530,631	629,156	904,093	(474,773)	429,320
135,084	298,104	433,188	1,239,569	(156,272)	1,083,297
83,495	—	83,495	766,170	570,944	1,337,114
2,073,972	3,418,468	5,492,440	19,031,351	(1,690,278)	17,341,073
24,838	80,526	105,364	227,921	(53,650)	174,271
91,458	298,316	389,774	839,244	(403,944)	435,300
36,662	264,214	300,876	336,425	(495,230)	(158,805)
27,268	69,628	96,896	250,223	(147,167)	103,056
532,356	1,005,043	1,537,399	4,885,045	(1,373,302)	3,511,743
198,774	290,927	489,701	1,824,003	(100,160)	1,723,843
216,424	541,402	757,826	1,985,968	(25,623)	1,960,345
26,958	—	26,958	247,376	(115,018)	132,358
8,653	52,306	60,959	79,401	(21,589)	57,812
512,878	892,592	1,405,470	4,706,314	(1,290,996)	3,415,318
181,434	831,652	1,013,086	1,664,885	(1,326,560)	338,325
35,473	—	35,473	325,512	129,882	455,394
70,515	119,201	189,716	647,069	(34,573)	612,496
378,363	496,518	874,881	3,471,965	67,754	3,539,719
2,564	4,363	6,927	23,528	(10,424)	13,104

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Change in assumptions	Deferred outflows of resources		
				Net difference between projected and actual investment earnings on pension plan investments	Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Cordova Community Medical Center	163	\$ 5,963,724	182,583	85,507	—	268,090
Lake And Peninsula Borough School District	164	3,499,991	107,154	50,182	—	157,336
Sitka Community Hospital	165	18,997,289	581,613	272,381	80,774	934,768
Tanana School District	166	322,521	9,874	4,624	38,799	53,297
Southeast Regional Resource Center	167	2,964,397	90,757	42,503	12,781	146,041
Hydaburg City School District	168	553,059	16,932	7,930	21,085	45,947
City of Tanana	169	9,315	285	134	—	419
North Pacific Fishery Management Council	170	2,716,393	83,164	38,947	22,330	144,441
City of Barrow	171	2,977,204	91,149	42,687	—	133,836
City of Saint Paul	172	2,434,624	74,537	34,907	116,156	225,600
Municipality of Anchorage	173	353,891,460	10,834,588	5,074,050	—	15,908,638
Kodiak Island Borough	174	6,144,196	188,108	88,095	—	276,203
Nome Joint Utility System	175	1,690,614	51,759	24,240	155,863	231,862
City of Sand Point	176	2,109,775	64,592	30,250	—	94,842
Ketchikan Gateway Borough School District	177	12,531,737	383,666	179,678	—	563,344
City of Dillingham	178	4,599,123	140,805	65,942	—	206,747
City of Unalaska	179	19,782,051	605,639	283,632	—	889,271
Kenai Peninsula Borough	180	35,571,597	1,089,045	510,021	—	1,599,066
City of Ketchikan	181	16,669,784	510,355	239,009	—	749,364
City of Seward	182	8,586,970	262,895	123,119	—	386,014
City of Fort Yukon	183	876,744	26,842	12,571	—	39,413
Bristol Bay Borough School District	184	993,178	30,407	14,240	32,909	77,556
Cordova City School District	185	1,749,995	53,577	25,091	—	78,668
City of Craig	186	2,993,505	91,648	42,920	—	134,568
Petersburg Medical Center	187	11,270,762	345,061	161,599	—	506,660
Haines Borough	189	4,713,228	144,298	67,578	—	211,876
Kenai Peninsula Borough School District	190	36,478,614	1,116,814	523,026	—	1,639,840
City of North Pole	191	5,319,846	162,870	76,275	—	239,145
City of Galena	192	1,772,118	54,254	25,408	—	79,662
City of Nenana	193	770,060	23,576	11,041	—	34,617
Yupit School District	195	2,899,194	88,760	41,568	—	130,328
Nenana City School District	196	3,036,586	92,967	43,538	—	136,505
City of Saxman	198	74,517	2,281	1,068	—	3,349
City of Hoonah	199	1,740,681	53,292	24,958	—	78,250
City of Pelican	200	84,996	2,602	1,219	—	3,821
City of Whittier	202	1,708,079	52,294	24,490	—	76,784
Anchorage Community Development Authority	203	3,591,973	109,970	51,501	—	161,471
Craig City School District	204	1,708,079	52,294	24,490	—	76,784
Dillingham City School District	205	2,318,191	70,973	33,238	—	104,211
City of Thorne Bay	206	757,982	23,206	10,868	—	34,074
City of Akutan	208	1,732,530	53,042	24,841	—	77,883
Unalaska City School District	209	2,081,831	63,736	29,849	—	93,585
Kashunamiut School District	211	2,723,379	83,378	39,047	—	122,425
City of Homer	215	11,668,965	357,252	167,308	—	524,560
Special Education Service Agency	218	388,888	11,906	5,576	—	17,482
Bartlett Regional Hospital	219	63,150,035	1,933,374	905,437	—	2,838,811
Northwest Arctic Borough	220	4,174,141	127,794	59,848	71,858	259,500
Saint Mary's School District	221	1,293,576	39,604	18,547	—	58,151
City of Selawik	222	15,475	474	222	—	696
Bristol Bay Regional Housing Authority	223	2,101,625	64,342	30,133	—	94,475
Copper River Basin Regional Housing Authority	224	1,044,408	31,975	14,975	—	46,950
Skagway City School District	225	543,744	16,647	7,796	23,328	47,771
City of Klawock	227	1,262,139	38,641	18,096	—	56,737
Petersburg City School District	228	1,756,981	53,791	25,191	—	78,982

Deferred inflows of resources			Pension expense (benefit)		
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 pension expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
				Proportionate share of allocable plan pension expense	Total pension expense (benefit)
88,286	19,599	107,885	810,141	421,644	1,231,785
51,814	224,547	276,361	475,456	(216,603)	258,853
281,234	—	281,234	2,580,683	(184,217)	2,396,466
4,775	—	4,775	43,813	42,601	86,414
43,885	—	43,885	402,698	108,435	511,133
8,187	—	8,187	75,130	(19,034)	56,096
138	41,275	41,413	1,265	(88,377)	(87,112)
40,213	—	40,213	369,008	98,050	467,058
44,074	25,544	69,618	404,438	175,667	580,105
36,042	—	36,042	330,731	58,224	388,955
5,238,977	12,910,498	18,149,475	48,074,317	(12,688,556)	35,385,761
90,958	131,672	222,630	834,657	(61,054)	773,603
25,028	—	25,028	229,661	226,425	456,086
31,233	138,494	169,727	286,602	(61,512)	225,090
185,519	232,555	418,074	1,702,371	328,249	2,030,620
68,085	238,111	306,196	624,767	(426,974)	197,793
292,852	369,992	662,844	2,687,289	(258,027)	2,429,262
526,599	1,316,261	1,842,860	4,832,217	(1,471,096)	3,361,121
246,778	284,071	530,849	2,264,504	(85,930)	2,178,574
127,121	520,107	647,228	1,166,495	(407,706)	758,789
12,979	14,526	27,505	119,101	206,209	325,310
14,703	—	14,703	134,918	143,096	278,014
25,907	49,644	75,551	237,728	106,095	343,823
44,316	78,904	123,220	406,652	(148,920)	257,732
166,851	487,843	654,694	1,531,075	(263,105)	1,267,970
69,774	156,804	226,578	640,268	26,853	667,121
540,026	682,343	1,222,369	4,955,430	(303,264)	4,652,166
78,755	5,560	84,315	722,674	91,106	813,780
26,234	83,172	109,406	240,733	(54,896)	185,837
11,400	22,999	34,399	104,609	(64,606)	40,003
42,919	288,543	331,462	393,840	(230,810)	163,030
44,953	86,558	131,511	412,504	(96,217)	316,287
1,103	19,615	20,718	10,123	(38,352)	(28,229)
25,769	170,672	196,441	236,462	(320,238)	(83,776)
1,258	61,167	62,425	11,546	(97,539)	(85,993)
25,286	93,217	118,503	232,034	(188,608)	43,426
53,175	197,695	250,870	487,951	(440,130)	47,821
25,286	31,909	57,195	232,034	(76,739)	155,295
34,318	1,884	36,202	314,914	(6,965)	307,949
11,221	35,483	46,704	102,968	(102,350)	618
25,648	91,931	117,579	235,355	(100,116)	135,239
30,819	1,661	32,480	282,806	47,504	330,310
40,317	51,027	91,344	369,957	(171,654)	198,303
172,746	285,679	458,425	1,585,168	(236,591)	1,348,577
5,757	38,484	44,241	52,828	(84,327)	(31,499)
934,867	1,150,191	2,085,058	8,578,604	1,233,406	9,812,010
61,794	—	61,794	567,035	273,801	840,836
19,150	34,965	54,115	175,726	(47,117)	128,609
229	394	623	2,102	(1,222)	880
31,112	169,103	200,215	285,495	(509,563)	(224,068)
15,461	26,509	41,970	141,877	(69,463)	72,414
8,050	—	8,050	73,865	19,654	93,519
18,685	49,907	68,592	171,455	(103,477)	67,978
26,010	118,241	144,251	238,677	(230,796)	7,881

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Schedule of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Change in assumptions	Deferred outflows of resources		
				Net difference between projected and actual investment earnings on pension plan investments	Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Aleutians East Borough	230	\$ 1,611,440	49,335	23,105	13,824	86,264
City of Kivalina	231	53,280	1,631	764	—	2,395
City of Huslia	235	331,835	10,159	4,758	8,743	23,660
City of Kaltag	237	81,503	2,495	1,169	7,997	11,661
Haines Borough School District	240	1,611,440	49,335	23,105	1,773	74,213
City of Noorvik	241	384,164	11,761	5,508	—	17,269
City of Elim	242	25,556	782	366	—	1,148
City of Atka	243	327,178	10,017	4,691	17,129	31,837
Aleutians East Borough School District	244	1,285,426	39,354	18,430	—	57,784
Delta/Greely School District	246	3,284,589	100,560	47,094	—	147,654
Lake And Peninsula Borough	247	801,062	24,525	11,486	99,701	135,712
City And Borough of Yakutat	248	1,504,321	46,056	21,569	—	67,625
City of Unalakleet	249	266,633	8,163	3,823	—	11,986
Klawock City School District	251	968,727	29,658	13,889	—	43,547
City of Mekoryuk	254	58,092	1,779	833	—	2,612
Alaska Gateway School District	255	3,537,250	108,295	50,717	—	159,012
City of Saint George	256	401,378	12,288	5,755	—	18,043
Pelican City School District	257	152,528	4,670	2,187	—	6,857
Denali Borough	258	791,748	24,240	11,352	—	35,592
City of Allakaket	259	37,865	1,159	543	—	1,702
City of Kachemak	260	31,437	962	451	—	1,413
Cook Inlet Housing Authority	262	16,691,906	511,032	239,326	151,606	901,964
Interior Regional Housing Authority	263	2,037,586	62,382	29,215	—	91,597
Yakutat School District	264	372,587	11,407	5,342	—	16,749
Kake City School District	265	1,044,408	31,975	14,975	23,540	70,490
City of Quinhagak	266	—	—	—	—	—
Aleutian Housing Authority	267	1,603,289	49,086	22,988	—	72,074
Bering Straits Regional Housing Authority	270	2,666,327	81,631	38,229	—	119,860
City of Egegik	271	189,787	5,810	2,721	—	8,531
Illisagvik College	275	11,876,217	363,597	170,280	239,707	773,584
North Pacific Rim Housing Authority	276	2,074,845	63,523	29,749	—	93,272
Saxman Seaport	278	153,692	4,705	2,204	23,400	30,309
Tlingit-Haida Regional Housing Authority	279	5,114,923	156,596	73,337	—	229,933
City of Toksook Bay	280	31,437	962	451	—	1,413
Baranof Island Housing Authority	281	1,166,664	35,718	16,727	—	52,445
City of Delta Junction	282	572,853	17,538	8,213	—	25,751
City of Anderson	283	31,437	962	451	—	1,413
Inter-Island Ferry Authority	284	2,123,747	65,020	30,450	—	95,470
City of Hooper Bay	285	96,223	2,946	1,380	—	4,326
City of Seldovia	286	174,650	5,347	2,504	—	7,851
City of Koyuk	287	33,687	1,031	483	—	1,514
Northwest Inupiat Housing Authority	288	1,756,981	53,791	25,191	—	78,982
City of Upper Kalskag	290	59,381	1,818	851	—	2,669
City of Shaktoolik	291	61,710	1,889	885	—	2,774
Tagiugmiullu Nunamiullu Housing Authority	293	1,775,611	54,361	25,458	—	79,819
Municipality of Skagway	296	6,987,174	213,916	100,181	38	314,135
City of Nulato	297	230,538	7,058	3,305	—	10,363
City of Aniak	298	320,192	9,803	4,591	4,852	19,246
Alaska Gasline Development Corporation	299	5,634,217	172,495	80,783	328,349	581,627
Total for employers		\$ 4,701,000,976	143,923,820	67,402,343	4,985,522	216,311,685
Nonemployer:						
State of Alaska	999	773,229,024	23,672,847	11,086,457	51,356,268	86,115,572
Total for all entities		\$ 5,474,230,000	167,596,667	78,488,800	56,341,790	302,427,257

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

Deferred inflows of resources			Pension expense (benefit)		
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 pension expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
				Proportionate share of contributions	Total pension expense (benefit)
23,856	—	23,856	218,906	17,307	236,213
789	1,358	2,147	7,238	(4,208)	3,030
4,912	—	4,912	45,078	32,581	77,659
1,207	—	1,207	11,072	14,104	25,176
23,856	—	23,856	218,906	(18,053)	200,853
5,687	10,078	15,765	52,187	(30,917)	21,270
378	651	1,029	3,472	(2,018)	1,454
4,844	—	4,844	44,445	(23,967)	20,478
19,029	102,545	121,574	174,618	(199,526)	(24,908)
48,625	134,933	183,558	446,194	(330,183)	116,011
11,859	—	11,859	108,820	225,363	334,183
22,270	24,307	46,577	204,354	(33,546)	170,808
3,947	138,566	142,513	36,221	(185,893)	(149,672)
14,341	35,747	50,088	131,596	(60,373)	71,223
860	1,480	2,340	7,892	(4,588)	3,304
52,365	11,266	63,631	480,517	145,266	625,783
5,942	11,620	17,562	54,525	(34,482)	20,043
2,258	4,273	6,531	20,720	(43)	20,677
11,721	13,812	25,533	107,555	(41,831)	65,724
561	965	1,526	5,144	(2,990)	2,154
465	23,822	24,287	4,271	(21,454)	(17,183)
247,105	-	247,105	2,267,509	495,835	2,763,344
30,164	29,429	59,593	276,795	18,718	295,513
5,516	11,131	16,647	50,614	(22,463)	28,151
15,461	—	15,461	141,877	25,933	167,810
—	—	—	—	—	—
23,735	89,052	112,787	217,799	(275,435)	(57,636)
39,472	33,377	72,849	362,207	97,011	459,218
2,810	73,499	76,309	25,782	(69,118)	(43,336)
175,814	—	175,814	1,613,322	1,033,504	2,646,826
30,716	210,296	241,012	281,857	(385,513)	(103,656)
2,275	—	2,275	20,878	42,702	63,580
75,721	186,849	262,570	694,836	(452,725)	242,111
465	314	779	4,271	2,310	6,581
17,271	64,640	81,911	158,485	(162,004)	(3,519)
8,480	39,559	48,039	77,819	(128,516)	(50,697)
465	6,579	7,044	4,271	(12,808)	(8,537)
31,440	16,160	47,600	288,500	(25,458)	263,042
1,424	2,452	3,876	13,071	(7,599)	5,472
2,586	70,774	73,360	23,725	(60,036)	(36,311)
499	858	1,357	4,576	(2,660)	1,916
26,010	40,937	66,947	238,677	(50,840)	187,837
879	2,367	3,246	8,067	(5,106)	2,961
914	10,161	11,075	8,383	(9,032)	(649)
26,286	116,784	143,070	241,208	(179,191)	62,017
103,437	131,314	234,751	949,171	(157,767)	791,404
3,413	32,029	35,442	31,317	(63,124)	(31,807)
4,740	—	4,740	43,496	(32,911)	10,585
83,408	—	83,408	765,379	573,172	1,338,551
69,593,188	56,341,790	125,934,978	638,606,563	(57,383,253)	581,223,310
11,446,812	—	11,446,812	105,029,147	57,383,253	162,412,400
81,040,000	56,341,790	137,381,790	743,635,710	—	743,635,710

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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

June 30, 2019

(1) Plan Description

The State of Alaska Public Employees' Retirement System (the System) Defined Benefit Pension Plan (the Plan) is a cost-sharing multiple-employer defined benefit pension plan that provides pension benefits to State and local government employees.

Benefit and contribution provisions are established by Chapter 35 of Alaska Statute Title 39, and may be amended only by the state legislature. 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 the System between January 1, 1961 and June 30, 1986 – 5 years of credited service.
- Tier 2 employee: Entered the System between July 1, 1986 and June 30, 1996 – 5 years of credited service.
- Tier 3 employee: Entered the System between July 1, 1996 and June 30, 2006 – 5 years of credited service for the pension plan.

Members hired prior to July 1, 1986 with five or more paid-up years of credited service are entitled to monthly pension benefits beginning at normal retirement age, 55, or early retirement age, 50. For members first hired after June 30, 1986, the normal and early retirement ages are 60 and 55, respectively. Members with 30 or more years of credited service (20 years for peace officers and firefighters) may retire at any age and receive a normal benefit.

The normal monthly pension benefit is based on years of service and average monthly compensation. For members hired prior to July 1, 1996, and all peace officers and firefighters, the average monthly compensation is based upon the members' three highest, consecutive years' salaries. For all other members hired after June 30, 1996, average monthly compensation is based upon the members' five highest, consecutive years' salaries.

The benefit related to all years of service prior to July 1, 1986 and for years of service through a total of 10 years for general members is equal to 2% of the member's average monthly compensation for each year of service. The benefit for each year over 10 years of service subsequent to June 30, 1986 is equal to 2.25% of the member's average monthly compensation for the second 10 years and 2.5% for all remaining years of service. For peace officers and firefighters, the benefit for years of service through a total of 10 years is equal to 2% of the member's average monthly compensation and 2.5% for all remaining years of service.

Minimum benefits for members eligible for retirement are \$25 per month for each year of credited service.

Married members must receive their benefits in the form of a joint and survivor annuity unless their spouse consents to another form of benefit or another person is eligible for benefits under a qualified domestic relations order.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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

June 30, 2019

The Plan has two types of postretirement pension adjustments (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The automatic PRPA increase is paid beginning July 1 of each year. The discretionary PRPA may be granted to eligible recipients by the Plan's Administrator if the funding ratio of the Plan meets or exceeds 105%. If both an automatic and discretionary PRPA are granted, and a retiree is eligible for both adjustments, the one that provides the retiree the greater increase will be paid.

(2) Basis of Presentation

The schedule of employer and nonemployer allocations and the schedule of pension 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 of Alaska (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.

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension 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 pension 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 pension 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). As set by Alaska Statute 14.25.070(a), employer contributions were 16.17% of annual payroll for the fiscal year 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.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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

June 30, 2019

(5) Collective Net Pension Liability

(a) Components of Collective Net Pension Liability

The components of the collective net pension liability of the Plan as of June 30, 2019 are as follows:

Total pension liability	\$	14,963,635,000
Plan fiduciary net position		<u>(9,489,405,000)</u>
Net pension liability	\$	<u><u>5,474,230,000</u></u>

The total pension 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. This actuarial valuation used the following actuarial assumptions:

Inflation	2.50% per year
Salary increases	For peace officer/firefighter, increases range from 7.75% to 2.75% based on service. For all others, increases range from 6.75% to 2.75% based on service.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real return of 4.88%.
Mortality	Pre-termination and post-termination mortality rates were based upon the 2013–2017 actual mortality experience. Pre-termination mortality rates were based on 100% of the RP-2014 table with MP-2017 generational improvement. Post-termination mortality rates were based on 91% of male and 96% of female rates of the RP-2014 table with MP-2017 generational improvement. Deaths are assumed to be occupational 75% of the time for peace officer/ firefighters, 40% of the time for all others.

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.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Notes to Schedule of Employer and Nonemployer Allocations and
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June 30, 2019

(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 is summarized in the following table:

Asset class	Long-term expected real rate of return
Domestic equity	8.16 %
Global equity (non-U.S.)	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 pension liability 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 pension liability in accordance with the method prescribed by GASB Statement No. 67, *Financial Reporting for Pension Plans*.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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

June 30, 2019

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

The following presents the collective net pension 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 pension liability 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%)
\$ 7,225,023,000	5,474,230,000	4,007,998,000

(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 ended June 30, 2019:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Change in assumptions	2019	1.5 years	\$ —	502,790,000	335,193,333	167,596,667
Difference between projected and actual investment earnings on pension plan investments						
	2015	5 years	79,571,200	—	79,571,200	—
	2016	5 years	290,075,200	—	145,037,600	145,037,600
	2017	5 years	(240,657,000)	—	(80,219,000)	(160,438,000)
	2018	5 years	(19,246,400)	—	(4,811,600)	(14,434,800)
	2019	5 years	—	135,405,000	27,081,000	108,324,000
			109,743,000	135,405,000	166,659,200	78,488,800
Total deferred outflows of resources			\$ 109,743,000	638,195,000	501,852,533	246,085,467
Deferred inflows of resources:						
Difference between expected and actual experience	2018	1.7 years	\$ 124,712,823	—	124,712,823	—
	2019	1.5 years	—	243,120,000	162,080,000	81,040,000
Total deferred inflows of resources			\$ 124,712,823	243,120,000	286,792,823	81,040,000

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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

June 30, 2019

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

Year ending June 30:	
2020	\$ 173,644,667
2021	(57,949,600)
2022	22,269,400
2023	<u>27,081,000</u>
Total	<u>\$ 165,045,467</u>

(7) Collective Pension Expense

The components of the collective pension expense (excluding employer specific amounts) for the year ending June 30, 2019 are as follows:

Service cost	\$ 157,708,000
Interest on total pension liability	1,118,574,000
Member contributions	(79,609,000)
Administrative expense	7,429,000
Expected investment return net of investment expenses	(675,493,000)
Other	(23,000)
Recognition (amortization) of deferred outflows/inflows of resources:	
Difference between projected and actual investment earnings on pension plan investments	166,659,200
Difference between expected and actual experience	(286,792,823)
Change in assumptions	<u>335,193,333</u>
Total pension expense	<u>\$ 743,645,710</u>

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2019

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 1,992,000	0.00300 %
Annette Island School District	103	829,000	0.12483
Bering Strait School District	104	5,161,000	0.77715
Chatham School District	105	464,000	0.06987
Alaska Municipal League	106	67,000	0.01009
City of Valdez	107	4,984,000	0.75050
Juneau Borough School District	108	8,334,000	1.25494
Matanuska-Susitna Borough	109	14,509,000	2.18478
Matanuska-Susitna Borough School District	110	19,512,000	2.93813
Anchorage School District	111	60,865,000	9.16510
Copper River School District	112	748,000	0.11263
University of Alaska	113	70,142,000	10.56211
City of Kenai	115	4,288,000	0.64569
Fairbanks North Star Borough	116	14,675,000	2.20977
Fairbanks North Star Borough School District	117	21,594,000	3.25164
Denali Borough School District	118	778,000	0.11715
City And Borough of Sitka	120	6,186,000	0.93149
Chugach School District	121	352,000	0.05300
Ketchikan Gateway Borough	122	3,391,000	0.51062
City of Soldotna	123	2,414,000	0.36350
Iditarod Area School District	124	690,000	0.10390
Kuspuk School District	125	1,182,000	0.17799
City And Borough of Juneau	126	22,913,000	3.45026
City of Kodiak	128	4,286,000	0.64539
City of Fairbanks	129	5,123,000	0.77143
City of Wasilla	131	4,477,000	0.67415
Sitka Borough School District	133	1,825,000	0.27481
City of Palmer	134	2,347,000	0.35341
City And Borough of Wrangell	135	1,992,000	0.29996
City of Bethel	136	3,407,000	0.51303
Valdez City School District	137	1,198,000	0.18040
Hoonah City School District	138	392,000	0.05903
City of Nome	139	1,969,000	0.29649
City of Kotzebue	140	2,327,000	0.35040
Galena City School District	141	2,268,000	0.34152
City of Petersburg	143	3,113,000	0.46876
Bristol Bay Borough	144	1,923,000	0.28957
North Slope Borough	145	47,779,000	7.19460
Wrangell Public School District	146	569,000	0.08568
City of Cordova	148	2,106,000	0.31712
Nome City School District	149	845,000	0.12724
City of King Cove	151	627,000	0.09441
Alaska Housing Finance Corporation	152	12,261,000	1.84627
Lower Yukon School District	153	4,578,000	0.68936
Northwest Arctic Borough School District	154	4,988,000	0.75110
Southeast Island School District	155	619,000	0.09321
Pribilof School District	156	196,000	0.02951
Lower Kuskokwim School District	157	11,817,000	1.77941

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2019

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Kodiak Island Borough School District	158	\$ 4,181,000	0.62958 %
Yukon Flats School District	159	816,000	0.12287
Yukon / Koyukuk School District	160	1,623,000	0.24439
North Slope Borough School District	161	8,717,000	1.31261
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	2,032,000	0.30598
Lake And Peninsula Borough School District	164	1,192,000	0.17949
Sitka Community Hospital	165	6,478,000	0.97546
Tanana School District	166	111,000	0.01671
Southeast Regional Resource Center	167	1,011,000	0.15224
Hydaburg City School District	168	189,000	0.02846
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	926,000	0.13944
City of Barrow	171	1,016,000	0.15299
City of Saint Paul	172	831,000	0.12513
Municipality of Anchorage	173	120,689,000	18.17345
Kodiak Island Borough	174	2,092,000	0.31502
Nome Joint Utility System	175	574,000	0.08643
City of Sand Point	176	721,000	0.10857
Ketchikan Gateway Borough School District	177	4,273,000	0.64343
City of Dillingham	178	1,569,000	0.23626
City of Unalaska	179	6,748,000	1.01612
Kenai Peninsula Borough	180	12,131,000	1.82670
City of Ketchikan	181	5,684,000	0.85590
City of Seward	182	2,928,000	0.44090
City of Fort Yukon	183	301,000	0.04532
Bristol Bay Borough School District	184	341,000	0.05135
Cordova City School District	185	594,000	0.08945
City of Craig	186	1,022,000	0.15389
Petersburg Medical Center	187	3,843,000	0.57868
Haines Borough	189	1,608,000	0.24213
Kenai Peninsula Borough School District	190	12,443,000	1.87368
City of North Pole	191	1,816,000	0.27345
City of Galena	192	603,000	0.09080
City of Nenana	193	—	—
Yupit School District	195	989,000	0.14892
Nenana City School District	196	1,036,000	0.15600
City of Saxman	198	27,000	0.00407
City of Hoonah	199	593,000	0.08929
City of Pelican	200	28,000	0.00422
City of Whittier	202	583,000	0.08779
Anchorage Community Development Authority	203	1,223,000	0.18416
Craig City School District	204	583,000	0.08779
Dillingham City School District	205	792,000	0.11926
City of Thorne Bay	206	258,000	0.03885
City of Akutan	208	591,000	0.08899
Unalaska City School District	209	711,000	0.10706
Kashunamiut School District	211	928,000	0.13974

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2019

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Homer	215	\$ 3,978,000	0.59901 %
Special Education Service Agency	218	130,000	0.01958
Bartlett Regional Hospital	219	21,535,000	3.24276
Northwest Arctic Borough	220	1,425,000	0.21458
Saint Mary's School District	221	439,000	0.06611
City of Selawik	222	—	—
Bristol Bay Regional Housing Authority	223	718,000	0.10812
Copper River Basin Regional Housing Authority	224	355,000	0.05346
Skagway City School District	225	188,000	0.02831
City of Klawock	227	432,000	0.06505
Petersburg City School District	228	599,000	0.09020
Aleutians East Borough	230	551,000	0.08297
City of Kivalina	231	—	—
City of Huslia	235	112,000	0.01687
City of Kaltag	237	28,000	0.00422
Haines Borough School District	240	551,000	0.08297
City of Noorvik	241	—	—
City of Elim	242	—	—
City of Atka	243	111,000	0.01671
Aleutians East Borough School District	244	437,000	0.06580
Delta/Greely School District	246	1,119,000	0.16850
Lake And Peninsula Borough	247	274,000	0.04126
City And Borough of Yakutat	248	513,000	0.07725
City of Unalakleet	249	91,000	0.01370
Klawock City School District	251	331,000	0.04984
City of Mekoryuk	254	—	—
Alaska Gateway School District	255	1,208,000	0.18190
City of Saint George	256	—	—
Pelican City School District	257	53,000	0.00798
Denali Borough	258	270,000	0.04066
City of Allakaket	259	—	—
City of Kachemak	260	8,000	0.00120
Cook Inlet Housing Authority	262	5,695,000	0.85756
Interior Regional Housing Authority	263	697,000	0.10495
Yakutat School District	264	126,000	0.10897
Take City School District	265	353,000	0.05316
City of Quinhagak	266	—	—
Aleutian Housing Authority	267	548,000	0.08252
Bering Straits Regional Housing Authority	270	910,000	0.13703
City of Egegik	271	64,000	0.00964
Ilisagvik College	275	4,052,000	0.61015
North Pacific Rim Housing Authority	276	709,000	0.10676
Saxman Seaport	278	53,000	0.00798
Tlingit-Haida Regional Housing Authority	279	1,748,000	0.26322
City of Toksook Bay	280	8,000	0.00120
Baranof Island Housing Authority	281	399,000	0.06008
City of Delta Junction	282	193,000	0.02906
City of Anderson	283	8,000	0.00120

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer Allocations of Special Funding Amounts (Unaudited)

As of and for the year ended June 30, 2019

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Inter-Island Ferry Authority	284	\$ 727,000	0.00109 %
City of Hooper Bay	285	—	—
City of Seldovia	286	60,000	0.00903
City of Koyuk	287	—	—
Northwest Inupiat Housing Authority	288	599,000	0.09020
City of Upper Kalskag	290	22,000	0.00331
City of Shaktoolik	291	22,000	0.00331
Tagiugmiullu Nunamiullu Housing Authority	293	604,000	0.09095
Municipality of Skagway	296	2,383,000	0.35883
City of Nulato	297	81,000	0.01220
City of Aniak	298	110,000	0.01656
Alaska Gasline Development Corporation	299	1,921,000	0.28927
		<u>\$ 664,095,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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 pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
Southwest Region School District	102	\$ 2,319,355	\$ 315,072
Annette Island School District	103	965,234	131,122
Bering Strait School District	104	6,009,133	816,310
Chatham School District	105	540,251	73,390
Alaska Municipal League	106	78,010	10,597
City of Valdez	107	5,803,045	788,314
Juneau Borough School District	108	9,703,568	1,318,179
Matanuska-Susitna Borough	109	16,893,336	2,294,872
Matanuska-Susitna Borough School District	110	22,718,504	3,086,191
Anchorage School District	111	70,867,247	9,626,947
Copper River School District	112	870,923	118,310
University of Alaska	113	81,668,783	11,094,280
City of Kenai	115	4,992,668	678,228
Fairbanks North Star Borough	116	17,086,616	2,321,128
Fairbanks North Star Borough School District	117	25,142,649	3,415,498
Denali Borough School District	118	905,853	123,055
City And Borough of Sitka	120	7,202,576	978,433
Chugach School District	121	409,846	55,675
Ketchikan Gateway Borough	122	3,948,260	536,351
City of Soldotna	123	2,810,705	381,820
Iditarod Area School District	124	803,391	109,137
Kuspuk School District	125	1,376,244	186,956
City And Borough of Juneau	126	26,678,407	3,624,123
City of Kodiak	128	4,990,340	677,912
City of Fairbanks	129	5,964,888	810,299
City of Wasilla	131	5,212,728	708,122
Sitka Borough School District	133	2,124,911	288,658
City of Palmer	134	2,732,694	371,222
City And Borough of Wrangell	135	2,319,355	315,072
City of Bethel	136	3,966,889	538,881
Valdez City School District	137	1,394,873	189,486
Hoonah City School District	138	456,419	62,002
City of Nome	139	2,292,576	311,435
City of Kotzebue	140	2,709,408	368,059
Galena City School District	141	2,640,712	358,727
City of Petersburg	143	3,624,575	492,380
Bristol Bay Borough	144	2,239,016	304,159
North Slope Borough	145	55,630,760	7,557,150
Wrangell Public School District	146	662,507	89,998
City of Cordova	148	2,452,089	333,104
Nome City School District	149	983,863	133,653

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DEFINED BENEFIT PENSION PLAN**

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 pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
City of King Cove	151	\$ 730,038	\$ 99,172
Alaska Housing Finance Corporation	152	14,275,911	1,939,308
Lower Yukon School District	153	5,330,325	724,097
Northwest Arctic Borough School District	154	5,807,703	788,946
Southeast Island School District	155	720,723	97,907
Pribilof School District	156	228,210	31,001
Lower Kuskokwim School District	157	13,758,946	1,869,081
Kodiak Island Borough School District	158	4,868,085	661,304
Yukon Flats School District	159	950,097	129,066
Yukon / Koyukuk School District	160	1,889,716	256,708
North Slope Borough School District	161	10,149,508	1,378,758
Aleutian Region School District	162	—	—
Cordova Community Medical Center	163	2,365,929	321,399
Lake And Peninsula Borough School District	164	1,387,887	188,537
Sitka Community Hospital	165	7,542,562	1,024,618
Tanana School District	166	129,241	17,557
Southeast Regional Resource Center	167	1,177,143	159,909
Hydaburg City School District	168	220,059	29,894
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	1,078,174	146,464
City of Barrow	171	1,182,964	160,700
City of Saint Paul	172	967,562	131,438
Municipality of Anchorage	173	140,522,422	19,089,241
Kodiak Island Borough	174	2,435,789	330,889
Nome Joint Utility System	175	668,328	90,789
City of Sand Point	176	839,486	114,040
Ketchikan Gateway Borough School District	177	4,975,203	675,856
City of Dillingham	178	1,826,842	248,167
City of Unalaska	179	7,856,932	1,067,323
Kenai Peninsula Borough	180	14,124,547	1,918,746
City of Ketchikan	181	6,618,080	899,032
City of Seward	182	3,409,173	463,118
City of Fort Yukon	183	350,465	47,609
Bristol Bay Borough School District	184	397,038	53,936
Cordova City School District	185	691,615	93,952
City of Craig	186	1,189,950	161,649
Petersburg Medical Center	187	4,474,539	607,843
Haines Borough	189	1,872,251	254,336
Kenai Peninsula Borough School District	190	14,487,820	1,968,095

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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 pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
City of North Pole	191	\$ 2,114,432	\$ 287,235
City of Galena	192	702,094	95,376
City of Nenana	193	—	—
Yupit School District	195	1,151,527	156,429
Nenana City School District	196	1,206,251	163,863
City of Saxman	198	31,437	4,271
City of Hoonah	199	690,451	93,794
City of Pelican	200	32,601	4,429
City of Whittier	202	678,807	92,212
Anchorage Community Development Authority	203	1,423,982	193,441
Craig City School District	204	678,807	92,212
Dillingham City School District	205	922,153	125,270
City of Thorne Bay	206	300,398	40,808
City of Akutan	208	688,122	93,478
Unalaska City School District	209	827,842	112,458
Kashunamiut School District	211	1,080,503	146,781
City of Homer	215	4,631,725	629,196
Special Education Service Agency	218	151,364	20,562
Bartlett Regional Hospital	219	25,073,953	3,406,166
Northwest Arctic Borough	220	1,659,177	225,391
Saint Mary's School District	221	511,143	69,436
City of Selawik	222	—	—
Bristol Bay Regional Housing Authority	223	835,993	113,565
Copper River Basin Regional Housing Authority	224	413,339	56,150
Skagway City School District	225	218,895	29,736
City of Klawock	227	502,993	68,329
Petersburg City School District	228	697,437	94,743
Aleutians East Borough	230	641,549	87,151
City of Kivalina	231	—	—
City of Huslia	235	130,406	17,715
City of Kaltag	237	32,601	4,429
Haines Borough School District	240	641,549	87,151
City of Noorvik	241	—	—
City of Elim	242	—	—
City of Atka	243	129,241	17,557
Aleutians East Borough School District	244	508,814	69,120
Delta/Greely School District	246	1,302,891	176,991
Lake And Peninsula Borough	247	319,028	43,338
City And Borough of Yakutat	248	597,304	81,141
City of Unalakleet	249	105,955	14,393
Klawock City School District	251	385,395	52,354
City of Mekoryuk	254	—	—

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

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 pension liability attributable to employer	Employer pension expense and related revenue attributable to special funding situation
Alaska Gateway School District	255	\$ 1,406,517	\$ 191,068
City of Saint George	256	—	—
Pelican City School District	257	61,710	8,383
Denali Borough	258	314,370	42,706
City of Allakaket	259	—	—
City of Kachemak	260	9,315	1,265
Cook Inlet Housing Authority	262	6,630,888	900,772
Interior Regional Housing Authority	263	811,542	110,244
Yakutat School District	264	146,706	19,929
Kake City School District	265	411,010	55,834
City of Quinhagak	266	—	—
Aleutian Housing Authority	267	638,056	86,677
Bering Straits Regional Housing Authority	270	1,059,545	143,934
City of Egegik	271	74,517	10,123
Ilisagvik College	275	4,717,885	640,900
North Pacific Rim Housing Authority	276	825,514	112,142
Saxman Seaport	278	61,710	8,383
Tlingit-Haida Regional Housing Authority	279	2,035,258	276,479
City of Toksook Bay	280	9,315	1,265
Baranof Island Housing Authority	281	464,570	63,109
City of Delta Junction	282	224,717	30,527
City of Anderson	283	9,315	1,265
Inter-Island Ferry Authority	284	846,472	114,989
City of Hooper Bay	285	—	—
City of Seldovia	286	69,860	9,490
City of Koyuk	287	—	—
Northwest Inupiat Housing Authority	288	697,437	94,743
City of Upper Kalskag	290	25,615	3,480
City of Shaktoolik	291	25,615	3,480
Tagiugmiullu Nunamiullu Housing Authority	293	703,258	95,534
Municipality of Skagway	296	2,774,610	376,911
City of Nulato	297	94,311	12,812
City of Aniak	298	128,077	17,398
Alaska Gasline Development Corporation	299	2,236,680	303,842
Total for all employers		\$ <u>773,229,024</u>	<u>105,039,147</u>

See accompanying independent auditors' report

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2019

Employer/nonemployer	Employer number	Actual contributions
Employers:		
State of Alaska	101	\$ 209,312,186
Southwest Region School District	102	375,473
Annette Island School District	103	111,445
Bering Strait School District	104	991,261
Chatham School District	105	54,303
Alaska Municipal League	106	18,011
City of Valdez	107	1,182,881
Juneau Borough School District	108	1,663,184
Matanuska-Susitna Borough	109	2,991,412
Matanuska-Susitna Borough School District	110	3,704,198
Anchorage School District	111	11,046,629
Copper River School District	112	150,434
University of Alaska	113	18,193,284
City of Kenai	115	1,020,687
Fairbanks North Star Borough	116	3,385,486
Fairbanks North Star Borough School District	117	4,177,931
Denali Borough School District	118	84,932
City And Borough of Sitka	120	1,429,027
Chugach School District	121	62,693
Ketchikan Gateway Borough	122	720,946
City of Soldotna	123	578,940
Iditarod Area School District	124	123,854
Kuspuk School District	125	204,522
City And Borough of Juneau	126	4,882,827
City of Kodiak	128	975,642
City of Fairbanks	129	1,206,646
City of Wasilla	131	1,022,635
Sitka Borough School District	133	307,685
City of Palmer	134	543,069
City And Borough of Wrangell	135	508,139
City of Bethel	136	828,332
Valdez City School District	137	235,931
Hoonah City School District	138	87,589
City of Nome	139	353,150
City of Kotzebue	140	503,557
Galena City School District	141	472,714
City of Petersburg	143	607,642
Bristol Bay Borough	144	321,020
North Slope Borough	145	9,674,300
Wrangell Public School District	146	85,260
City of Cordova	148	397,761
Nome City School District	149	219,945
City of King Cove	151	130,313
Alaska Housing Finance Corporation	152	2,616,011
Lower Yukon School District	153	961,181

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2019

Employer/nonemployer	Employer number	Actual contributions
Northwest Arctic Borough School District	154	\$ 998,295
Southeast Island School District	155	100,564
Pribilof School District	156	71,504
Lower Kuskokwim School District	157	2,379,188
Kodiak Island Borough School District	158	770,029
Yukon Flats School District	159	112,533
Yukon / Koyukuk School District	160	260,556
North Slope Borough School District	161	1,632,889
Aleutian Region School District	162	149
Cordova Community Medical Center	163	158,457
Lake And Peninsula Borough School District	164	218,099
Sitka Community Hospital	165	1,113,224
Tanana School District	166	11,408
Southeast Regional Resource Center	167	186,767
Hydaburg City School District	168	10,934
City of Tanana	169	862
North Pacific Fishery Management Council	170	214,102
City of Barrow	171	182,002
City of Saint Paul	172	161,857
Municipality of Anchorage	173	28,494,661
Kodiak Island Borough	174	401,284
Nome Joint Utility System	175	149,847
City of Sand Point	176	137,685
Ketchikan Gateway Borough School District	177	709,857
City of Dillingham	178	339,298
City of Unalaska	179	1,447,546
Kenai Peninsula Borough	180	2,571,208
City of Ketchikan	181	1,280,740
City of Seward	182	582,641
City of Fort Yukon	183	52,539
Bristol Bay Borough School District	184	65,150
Cordova City School District	185	120,855
City of Craig	186	192,295
Petersburg Medical Center	187	765,431
Haines Borough	189	273,603
Kenai Peninsula Borough School District	190	2,333,071
City of North Pole	191	335,997
City of Galena	192	113,252
City of Nenana	193	(10,133)
Yupit School District	195	221,267
Nenana City School District	196	178,607
City of Saxman	198	11,465
City of Hoonah	199	107,192
City of Pelican	200	10,526
City of Whittier	202	121,808

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2019

Employer/nonemployer	Employer number	Actual contributions
Anchorage Community Development Authority	203	\$ 219,839
Craig City School District	204	107,049
Dillingham City School District	205	147,679
City of Thorne Bay	206	47,720
City of Akutan	208	108,428
Unalaska City School District	209	156,249
Kashunamiut School District	211	174,274
City of Homer	215	801,186
Special Education Service Agency	218	33,272
Bartlett Regional Hospital	219	4,355,688
Northwest Arctic Borough	220	320,103
Saint Mary's School District	221	102,974
City of Selawik	222	—
Bristol Bay Regional Housing Authority	223	175,652
Copper River Basin Regional Housing Authority	224	69,134
Skagway City School District	225	38,045
City of Klawock	227	71,752
Petersburg City School District	228	117,385
Aleutians East Borough	230	155,594
City of Kivalina	231	—
City of Huslia	235	20,696
City of Kaltag	237	6,478
Haines Borough School District	240	96,316
City of Noorvik	241	(868)
City of Elim	242	—
City of Atka	243	4,535
Aleutians East Borough School District	244	108,870
Delta/Greely School District	246	233,475
Lake And Peninsula Borough	247	44,152
City And Borough of Yakutat	248	120,027
City of Unalakleet	249	23,160
Klawock City School District	251	68,798
City of Mekoryuk	254	—
Alaska Gateway School District	255	188,764
City of Saint George	256	(4,177)
Pelican City School District	257	17,660
Denali Borough	258	51,983
City of Allakaket	259	—
City of Kachemak	260	3,235
Cook Inlet Housing Authority	262	1,115,451
Interior Regional Housing Authority	263	139,282
Yakutat School District	264	39,571
Kake City School District	265	73,159
City of Quinhagak	266	—
Aleutian Housing Authority	267	121,830

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
DEFINED BENEFIT PENSION PLAN**

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2019

Employer/nonemployer	Employer number	Actual contributions
Bering Straits Regional Housing Authority	270	\$ 197,015
City of Egegik	271	11,231
Ilisagvik College	275	708,578
North Pacific Rim Housing Authority	276	173,225
Saxman Seaport	278	9,300
Tlingit-Haida Regional Housing Authority	279	343,586
City of Toksook Bay	280	5,427
Baranof Island Housing Authority	281	71,439
City of Delta Junction	282	38,512
City of Anderson	283	1,351
Inter-Island Ferry Authority	284	144,022
City of Hooper Bay	285	—
City of Seldovia	286	8,902
City of Koyuk	287	—
Northwest Inupiat Housing Authority	288	129,587
City of Upper Kalskag	290	1,194
City of Shaktoolik	291	2,149
Tagiugmiullu Nunamiullu Housing Authority	293	171,394
Municipality of Skagway	296	410,064
City of Nulato	297	7,041
City of Aniak	298	16,633
Alaska Gasline Development Corporation	299	359,641
Total employer contributions		<u>350,600,890</u>
Nonemployer:		
State of Alaska	999	<u>67,857,171</u>
Total for all entities		<u>\$ 418,458,061</u>

See accompanying independent auditors' report