



**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, 2021

(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, 2021, 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, 2021, 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 participating entities for the Plan as of and for the year ended June 30, 2021, 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, 2021, and our report thereon, dated October 20, 2021, 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
April 22, 2022

**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, 2021

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Employer:			
State of Alaska	101	\$ 2,001,813,000	49.41740 %
Southwest Region School District	102	5,269,000	0.13007
Annette Island School District	103	2,839,000	0.07008
Bering Strait School District	104	13,614,000	0.33608
Chatham School District	105	939,000	0.02318
Alaska Municipal League	106	181,000	0.00447
City of Valdez	107	16,291,000	0.40216
Juneau Borough School District	108	23,799,000	0.58751
Matanuska-Susitna Borough	109	41,417,000	1.02243
Matanuska-Susitna Borough School District	110	52,593,000	1.29833
Anchorage School District	111	156,329,000	3.85919
Copper River School District	112	1,919,000	0.04737
University of Alaska	113	181,935,000	4.49130
City of Kenai	115	12,872,000	0.31776
Fairbanks North Star Borough	116	40,372,000	0.99664
Fairbanks North Star Borough School District	117	58,069,000	1.43351
Denali Borough School District	118	1,952,000	0.04819
City And Borough of Sitka	120	16,153,000	0.39876
Chugach School District	121	934,000	0.02306
Ketchikan Gateway Borough	122	9,193,000	0.22694
City of Soldotna	123	7,022,000	0.17335
Iditarod Area School District	124	1,613,000	0.03982
Kuspuk School District	125	3,231,000	0.07976
City And Borough of Juneau	126	62,583,000	1.54494
City of Kodiak	128	12,998,000	0.32087
City of Fairbanks	129	13,441,000	0.33181
City of Wasilla	131	13,634,000	0.33657
Sitka Borough School District	133	4,271,000	0.10544
City of Palmer	134	7,122,000	0.17582
City And Borough of Wrangell	135	5,701,000	0.14074
City of Bethel	136	11,195,000	0.27636
Valdez City School District	137	3,393,000	0.08376
Hoonah City School District	138	914,000	0.02256
City of Nome	139	6,057,000	0.14952
City of Kotzebue	140	7,831,000	0.19332
Galena City School District	141	6,060,000	0.14960
City of Petersburg	143	8,381,000	0.20690
Bristol Bay Borough	144	5,418,000	0.13375
North Slope Borough	145	128,410,000	3.16997
Wrangell Public School District	146	1,374,000	0.03392
City of Cordova	148	5,317,000	0.13126
Nome City School District	149	2,310,000	0.05703
City of King Cove	151	1,737,000	0.04288
Alaska Housing Finance Corporation	152	31,721,000	0.78307
Lower Yukon School District	153	13,825,000	0.34129

**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, 2021

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Northwest Arctic Borough School District	154	\$ 12,357,000	0.30505
Southeast Island School District	155	1,497,000	0.03696
Pribilof School District	156	513,000	0.01266
Lower Kuskokwim School District	157	31,777,000	0.78446
Kodiak Island Borough School District	158	11,868,000	0.29298
Yukon Flats School District	159	1,675,000	0.04135
Yukon / Koyukuk School District	160	4,556,000	0.11247
North Slope Borough School District	161	19,918,000	0.49170
Cordova Community Medical Center	163	7,537,000	0.18606
Lake And Peninsula Borough School District	164	3,158,000	0.07796
Tanana School District	166	192,000	0.00474
Southeast Regional Resource Center	167	2,935,000	0.07245
Hydaburg City School District	168	844,000	0.02084
City of Tanana	169	—	0.00017
North Pacific Fishery Management Council	170	2,635,000	0.06505
City of Barrow	171	2,407,000	0.05942
City of Saint Paul	172	2,700,000	0.06665
Municipality of Anchorage	173	349,873,000	8.63707
Kodiak Island Borough	174	4,690,000	0.11578
Nome Joint Utility System	175	1,597,000	0.03942
City of Sand Point	176	1,907,000	0.04708
Ketchikan Gateway Borough School District	177	11,850,000	0.29253
City of Dillingham	178	4,781,000	0.11803
City of Unalaska	179	19,694,000	0.48617
Kenai Peninsula Borough	180	31,742,000	0.78359
City of Ketchikan	181	17,308,000	0.42727
City of Seward	182	7,352,000	0.18149
City of Fort Yukon	183	1,051,000	0.02595
Bristol Bay Borough School District	184	575,000	0.01419
Cordova City School District	185	1,759,000	0.04342
City of Craig	186	2,601,000	0.06421
Petersburg Medical Center	187	13,310,000	0.32857
Haines Borough	189	4,252,000	0.10497
Kenai Peninsula Borough School District	190	29,577,000	0.73015
City of North Pole	191	4,821,000	0.11901
City of Galena	192	1,603,000	0.03957
City of Nenana	193	219,000	0.00541
Yupit School District	195	3,301,000	0.08149
Nenana City School District	196	3,170,000	0.07826
City of Saxman	198	188,000	0.00464
City of Hoonah	199	1,536,000	0.03792
City of Pelican	200	229,000	0.00565
City of Whittier	202	2,183,000	0.05389
Anchorage Community Development Authority	203	2,137,000	0.05275
Craig City School District	204	1,543,000	0.03809
Dillingham City School District	205	2,180,000	0.05382

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
City of Thorne Bay	206	\$ 567,000	0.01400
City of Akutan	208	1,516,000	0.03742
Unalaska City School District	209	1,547,000	0.03819
Kashunamiut School District	211	2,918,000	0.07203
City of Homer	215	11,369,000	0.28066
Special Education Service Agency	218	313,000	0.00773
Bartlett Regional Hospital	219	62,887,000	1.55245
Northwest Arctic Borough	220	4,096,000	0.10112
Saint Mary's School District	221	1,912,000	0.04720
City of Selawik	222	—	0.00028
Bristol Bay Regional Housing Authority	223	2,179,000	0.05379
Copper River Basin Regional Housing Authority	224	1,025,000	0.02530
Skagway City School District	225	453,000	0.01118
City of Klawock	227	1,207,000	0.02980
Petersburg City School District	228	1,692,000	0.04177
Aleutians East Borough	230	1,530,000	0.03777
City of Kivalina	231	—	0.00097
City of Huslia	235	290,000	0.00716
City of Kaltag	237	66,000	0.00163
Haines Borough School District	240	1,514,000	0.03738
City of Noorvik	241	—	0.00702
City of Elim	242	—	0.00047
City of Atka	243	58,000	0.00143
Aleutians East Borough School District	244	1,653,000	0.04081
Delta/Greely School District	246	2,759,000	0.06811
Lake And Peninsula Borough	247	630,000	0.01555
City And Borough of Yakutat	248	1,439,000	0.03552
City of Unalakleet	249	—	0.00616
Klawock City School District	251	1,218,000	0.03007
City of Mekoryuk	254	—	0.00106
Alaska Gateway School District	255	3,799,000	0.09378
City of Saint George	256	—	0.00733
Pelican City School District	257	79,000	0.00195
Denali Borough	258	910,000	0.02246
City of Allakaket	259	—	0.00069
City of Kachemak	260	28,000	0.00069
Cook Inlet Housing Authority	262	18,474,000	0.45605
Interior Regional Housing Authority	263	1,968,000	0.04858
Yakutat School District	264	470,000	0.01160
Kake City School District	265	1,020,000	0.02518
Aleutian Housing Authority	267	1,316,000	0.03249
Bering Straits Regional Housing Authority	270	2,544,000	0.06280
City of Egegik	271	191,000	0.00472
Ilisagvik College	275	9,299,000	0.22956
North Pacific Rim Housing Authority	276	2,213,000	0.05463
Saxman Seaport	278	157,000	0.00388
Tlingit-Haida Regional Housing Authority	279	4,817,000	0.11891

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
City of Toksook Bay	280	\$ 26,000	0.00064 %
Baranof Island Housing Authority	281	1,158,000	0.02859
City of Delta Junction	282	297,000	0.00733
City of Anderson	283	—	0.00042
Inter-Island Ferry Authority	284	1,817,000	0.04486
City of Hooper Bay	285	—	0.00176
City of Seldovia	286	162,000	0.00400
City of Koyuk	287	—	0.00062
Northwest Inupiat Housing Authority	288	1,413,000	0.03488
City of Upper Kalskag	290	26,000	0.00064
City of Shaktoolik	291	—	0.00102
Tagiugmiullu Nunamiullu Housing Authority	293	1,570,000	0.03876
Municipality of Skagway	296	6,955,000	0.17169
City of Nulato	297	—	0.00421
City of Aniak	298	334,000	0.00825
Alaska Gasline Development Corporation	299	1,710,000	0.04221
Total present value of projected future employer contributions		<u>3,805,231,000</u>	<u>93.96931</u>
Nonemployer:			
State of Alaska	999	<u>244,293,000</u>	<u>6.03069 %</u>
Total of all participating entities		<u>\$ 4,049,524,000</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, 2021

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Deferred outflows of resources	
			Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employers:				
State of Alaska	101	\$ 1,812,876,139	—	—
Southwest Region School District	102	4,771,697	253,946	253,946
Annette Island School District	103	2,571,047	213,534	213,534
Bering Strait School District	104	12,329,072	542,539	542,539
Chatham School District	105	850,374	—	—
Alaska Municipal League	106	163,917	6,401	6,401
City of Valdez	107	14,753,409	610,022	610,022
Juneau Borough School District	108	21,552,782	1,158,684	1,158,684
Matanuska-Susitna Borough	109	37,507,945	1,941,090	1,941,090
Matanuska-Susitna Borough School District	110	47,629,122	2,256,089	2,256,089
Anchorage School District	111	141,574,221	6,224,847	6,224,847
Copper River School District	112	1,737,879	30,561	30,561
University of Alaska	113	164,763,453	6,151,509	6,151,509
City of Kenai	115	11,657,104	570,663	570,663
Fairbanks North Star Borough	116	36,561,575	1,142,324	1,142,324
Fairbanks North Star Borough School District	117	52,588,281	1,851,765	1,851,765
Denali Borough School District	118	1,767,765	65,217	65,217
City And Borough of Sitka	120	14,628,434	492,972	492,972
Chugach School District	121	845,846	—	—
Ketchikan Gateway Borough	122	8,325,338	407,403	407,403
City of Soldotna	123	6,359,244	193,745	193,745
Iditarod Area School District	124	1,460,760	—	—
Kuspuk School District	125	2,926,049	137,459	137,459
City And Borough of Juneau	126	56,676,237	2,254,408	2,254,408
City of Kodiak	128	11,771,212	472,231	472,231
City of Fairbanks	129	12,172,400	404,508	404,508
City of Wasilla	131	12,347,184	562,164	562,164
Sitka Borough School District	133	3,867,891	95,861	95,861
City of Palmer	134	6,449,805	253,364	253,364
City And Borough of Wrangell	135	5,162,923	216,807	216,807
City of Bethel	136	10,138,384	551,349	551,349
Valdez City School District	137	3,072,759	52,386	52,386
Hoonah City School District	138	827,734	34,040	34,040
City of Nome	139	5,485,323	363,089	363,089
City of Kotzebue	140	7,091,888	435,227	435,227
Galena City School District	141	5,488,040	175,455	175,455
City of Petersburg	143	7,589,977	418,334	418,334
Bristol Bay Borough	144	4,906,634	414,979	414,979
North Slope Borough	145	116,290,296	5,472,703	5,472,703
Wrangell Public School District	146	1,244,318	11,726	11,726
City of Cordova	148	4,815,166	247,580	247,580
Nome City School District	149	2,091,976	152,111	152,111
City of King Cove	151	1,573,057	58,345	58,345
Alaska Housing Finance Corporation	152	28,727,081	1,231,667	1,231,667
Lower Yukon School District	153	12,520,157	527,489	527,489
Northwest Arctic Borough School District	154	11,190,711	410,137	410,137
Southeast Island School District	155	1,355,709	—	—
Pribilof School District	156	464,582	—	—
Lower Kuskokwim School District	157	28,777,796	1,063,973	1,063,973
Kodiak Island Borough School District	158	10,747,864	611,847	611,847
Yukon Flats School District	159	1,516,909	—	—
Yukon / Koyukuk School District	160	4,125,992	268,621	268,621
North Slope Borough School District	161	18,038,092	587,269	587,269
Aleutian Region School District	162	—	—	—

Deferred inflows of resources				Pension expense (benefit)		
Difference between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	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)
8,031,481	714,903,078	1,290,773	724,225,332	2,599,319	(14,433,088)	(11,833,769)
21,140	1,881,706	—	1,902,846	6,842	1,153,643	1,160,485
11,390	1,013,886	—	1,025,276	3,686	1,047,818	1,051,504
54,621	4,861,938	—	4,916,559	17,678	2,522,072	2,539,750
3,767	335,343	3,853	342,963	1,219	(59,672)	(58,453)
726	64,640	—	65,366	235	31,503	31,738
65,361	5,817,969	—	5,883,330	21,154	3,716,924	3,738,078
95,484	8,499,285	—	8,594,769	30,903	5,680,237	5,711,140
166,169	14,791,162	—	14,957,331	53,779	9,746,901	9,800,680
211,008	18,782,422	—	18,993,430	68,291	10,666,803	10,735,094
627,208	55,829,432	—	56,456,640	202,991	28,001,975	28,204,966
7,699	685,328	—	693,027	2,492	170,413	172,905
729,942	64,974,047	—	65,703,989	236,240	30,345,233	30,581,473
51,644	4,596,949	—	4,648,593	16,714	3,046,616	3,063,330
161,977	14,417,964	—	14,579,941	52,422	6,308,564	6,360,986
232,979	20,738,054	—	20,971,033	75,402	9,373,322	9,448,724
7,832	697,113	—	704,945	2,535	282,340	284,875
64,807	5,768,685	—	5,833,492	20,974	3,170,160	3,191,134
3,747	333,557	40,568	377,872	1,213	(126,550)	(125,337)
36,883	3,283,076	—	3,319,959	11,937	1,976,932	1,988,869
28,173	2,507,751	—	2,535,924	9,118	1,181,323	1,190,441
6,472	576,047	117,600	700,119	2,094	(445,490)	(443,396)
12,963	1,153,880	—	1,166,843	4,195	648,523	652,718
251,089	22,350,129	—	22,601,218	81,263	11,587,531	11,668,794
52,149	4,641,947	—	4,694,096	16,878	2,711,186	2,728,064
53,927	4,800,155	—	4,854,082	17,453	2,057,340	2,074,793
54,701	4,869,080	—	4,923,781	17,704	3,105,208	3,122,912
17,136	1,525,293	—	1,542,429	5,546	374,394	379,940
28,574	2,543,464	—	2,572,038	9,248	1,446,378	1,455,626
22,873	2,035,986	—	2,058,859	7,403	1,172,291	1,179,694
44,915	3,998,046	—	4,042,961	14,537	3,055,997	3,070,534
13,613	1,211,735	—	1,225,348	4,406	368,675	373,081
3,667	326,415	—	330,082	1,187	129,366	130,553
24,301	2,163,123	—	2,187,424	7,865	1,807,942	1,815,807
31,419	2,796,668	—	2,828,087	10,168	2,348,837	2,359,005
24,313	2,164,194	—	2,188,507	7,869	925,095	932,964
33,625	2,993,088	—	3,026,713	10,883	1,928,335	1,939,218
21,738	1,934,918	—	1,956,656	7,035	1,856,543	1,863,578
515,194	45,858,781	—	46,373,975	166,738	26,268,510	26,435,248
5,513	490,694	—	496,207	1,784	47,957	49,741
21,332	1,898,849	—	1,920,181	6,904	1,084,203	1,091,107
9,268	824,965	—	834,233	2,999	707,552	710,551
6,969	620,331	—	627,300	2,255	307,922	310,177
127,268	11,328,451	—	11,455,719	41,189	5,795,176	5,836,365
55,467	4,937,292	—	4,992,759	17,952	2,931,445	2,949,397
49,578	4,413,028	—	4,462,606	16,045	1,839,814	1,855,859
6,006	534,620	44,544	585,170	1,944	(164,621)	(162,677)
2,058	183,207	5,563	190,828	666	1,150	1,816
127,493	11,348,450	—	11,475,943	41,262	5,319,991	5,361,253
47,616	4,238,393	—	4,286,009	15,410	2,925,292	2,940,702
6,720	598,189	11,335	616,244	2,175	(112,875)	(110,700)
18,279	1,627,074	—	1,645,353	5,916	1,237,885	1,243,801
79,913	7,113,272	—	7,193,185	25,863	2,185,501	2,211,364
—	—	—	—	—	(38,763)	(38,763)

**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, 2021

<u>Deferred outflows of resources</u>				
<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Net pension liability</u>	<u>Change in proportion and difference between employer contributions and proportionate share of contributions</u>	<u>Total deferred outflows of resources</u>
Cordova Community Medical Center	163	\$ 6,825,636	655,206	655,206
Lake And Peninsula Borough School District	164	2,859,939	107,934	107,934
Sitka Community Hospital	165	—	302	302
Tanana School District	166	173,878	—	—
Southeast Regional Resource Center	167	2,657,986	148,026	148,026
Hydaburg City School District	168	764,341	19,098	19,098
City of Tanana	169	6,242	—	—
North Pacific Fishery Management Council	170	2,386,301	133,549	133,549
City of Barrow	171	2,179,820	15,263	15,263
City of Saint Paul	172	2,445,166	136,483	136,483
Municipality of Anchorage	173	316,850,984	12,449,481	12,449,481
Kodiak Island Borough	174	4,247,344	229,901	229,901
Nome Joint Utility System	175	1,446,271	46,499	46,499
City of Sand Point	176	1,727,012	37,708	37,708
Ketchikan Gateway Borough School District	177	10,731,563	705,720	705,720
City of Dillingham	178	4,329,756	196,017	196,017
City of Unalaska	179	17,835,224	802,133	802,133
Kenai Peninsula Borough	180	28,746,099	1,221,089	1,221,089
City of Ketchikan	181	15,674,421	1,098,904	1,098,904
City of Seward	182	6,658,097	236,564	236,564
City of Fort Yukon	183	951,804	41,286	41,286
Bristol Bay Borough School District	184	520,730	—	—
Cordova City School District	185	1,592,981	101,874	101,874
City of Craig	186	2,355,510	82,291	82,291
Petersburg Medical Center	187	12,053,764	952,566	952,566
Haines Borough	189	3,850,684	147,995	147,995
Kenai Peninsula Borough School District	190	26,785,438	1,469,664	1,469,664
City of North Pole	191	4,365,980	176,696	176,696
City of Galena	192	1,451,704	78,296	78,296
City of Nenana	193	198,330	—	—
Yupit School District	195	2,989,442	205,553	205,553
Nenana City School District	196	2,870,806	207,861	207,861
City of Saxman	198	170,256	17,382	17,382
City of Hoonah	199	1,391,028	45,203	45,203
City of Pelican	200	207,386	21,407	21,407
City of Whittier	202	1,976,962	31,224	31,224
Anchorage Community Development Authority	203	1,935,304	—	—
Craig City School District	204	1,397,367	40,037	40,037
Dillingham City School District	205	1,974,245	228,846	228,846
City of Thome Bay	206	513,485	—	—
City of Akutan	208	1,372,916	54,374	54,374
Unalaska City School District	209	1,400,990	54,552	54,552
Kashunamiut School District	211	2,642,591	207,236	207,236
City of Homer	215	10,295,961	725,637	725,637
Special Education Service Agency	218	283,458	—	—
Bartlett Regional Hospital	219	56,951,545	3,456,930	3,456,930
Northwest Arctic Borough	220	3,709,408	293,387	293,387
Saint Mary's School District	221	1,731,540	22,751	22,751
City of Selawik	222	10,370	—	—
Bristol Bay Regional Housing Authority	223	1,973,340	99,549	99,549
Copper River Basin Regional Housing Authority	224	928,258	71,081	71,081
Skagway City School District	225	410,245	9,181	9,181
City of Klawock	227	1,093,080	27,294	27,294
Petersburg City School District	228	1,532,304	49,278	49,278

Deferred inflows of resources				Pension expense (benefit)		
Difference between expected and actual experience	Net difference between projected and actual investment earnings on pension plan investments	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)
30,239	2,691,672	—	2,721,911	9,787	3,361,901	3,371,688
12,670	1,127,810	—	1,140,480	4,101	519,267	523,368
—	—	—	—	—	(4,230,132)	(4,230,132)
770	68,569	13,947	83,286	249	(72,607)	(72,358)
11,776	1,048,170	—	1,059,946	3,811	744,398	748,209
3,386	301,416	—	304,802	1,096	180,134	181,230
28	2,462	146	2,636	9	(1,390)	(1,381)
10,572	941,032	—	951,604	3,422	659,742	663,164
9,657	859,607	—	869,264	3,125	77,639	80,764
10,833	964,245	—	975,078	3,506	749,204	752,710
1,403,726	124,949,375	—	126,353,101	454,304	69,470,470	69,924,774
18,817	1,674,929	—	1,693,746	6,090	846,374	852,464
6,407	570,333	—	576,740	2,074	264,742	266,816
7,651	681,043	—	688,694	2,476	213,672	216,148
47,543	4,231,964	—	4,279,507	15,387	3,196,482	3,211,869
19,182	1,707,428	—	1,726,610	6,208	1,073,300	1,079,508
79,014	7,033,275	—	7,112,289	25,572	4,248,021	4,273,593
127,352	11,335,951	—	11,463,303	41,216	5,819,920	5,861,136
69,441	6,181,168	—	6,250,609	22,474	5,477,306	5,499,780
29,497	2,625,604	—	2,655,101	9,546	1,086,737	1,096,283
4,217	375,341	—	379,558	1,365	249,066	250,431
2,307	205,348	13,160	220,815	747	(106,175)	(105,428)
7,057	628,188	—	635,245	2,284	489,470	491,754
10,435	928,889	—	939,324	3,377	388,305	391,682
53,401	4,753,371	—	4,806,772	17,283	4,895,473	4,912,756
17,059	1,518,507	—	1,535,566	5,521	697,206	702,727
118,666	10,562,769	—	10,681,435	38,405	5,816,551	5,854,956
19,342	1,721,713	—	1,741,055	6,260	854,978	861,238
6,431	572,476	—	578,907	2,081	356,747	358,828
879	78,211	84,523	163,613	284	(413,147)	(412,863)
13,244	1,178,879	—	1,192,123	4,286	1,063,631	1,067,917
12,718	1,132,095	—	1,144,813	4,116	993,938	998,054
754	67,140	—	67,894	244	105,007	105,251
6,163	548,548	—	554,711	1,994	220,109	222,103
919	81,782	—	82,701	297	127,615	127,912
8,758	779,610	—	788,368	2,835	362,718	365,553
8,574	763,182	154,224	925,980	2,775	(768,813)	(766,038)
6,191	551,048	—	557,239	2,004	200,739	202,743
8,746	778,539	—	787,285	2,831	971,614	974,445
2,275	202,491	21,754	226,520	736	(87,326)	(86,590)
6,082	541,406	—	547,488	1,969	248,480	250,449
6,207	552,477	—	558,684	2,009	191,386	193,395
11,707	1,042,099	—	1,053,806	3,789	1,009,863	1,013,652
45,614	4,060,186	—	4,105,800	14,762	3,400,150	3,414,912
1,256	111,781	4,841	117,878	406	(14,997)	(14,591)
252,309	22,458,696	—	22,711,005	81,658	17,051,084	17,132,742
16,434	1,462,795	—	1,479,229	5,319	1,365,667	1,370,986
7,671	682,828	—	690,499	2,483	353,829	356,312
46	4,089	243	4,378	15	(1,496)	(1,481)
8,742	778,181	—	786,923	2,829	532,308	535,137
4,112	366,056	—	370,168	1,331	331,450	332,781
1,817	161,779	—	163,596	588	47,266	47,854
4,843	431,053	—	435,896	1,567	161,722	163,289
6,788	604,260	—	611,048	2,197	271,531	273,728

**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, 2021

Employer/nonemployer	Employer/ nonemployer number	Net pension liability	Deferred outflows of resources	
			Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Aleutians East Borough	230	\$ 1,385,594	69,645	69,645
City of Kivalina	231	35,705	—	—
City of Huslia	235	262,629	11,914	11,914
City of Kaltag	237	59,771	—	—
Haines Borough School District	240	1,371,104	60,341	60,341
City of Noorvik	241	257,444	—	—
City of Elim	242	17,126	—	—
City of Atka	243	52,526	—	—
Aleutians East Borough School District	244	1,496,985	75,545	75,545
Delta/Greely School District	246	2,498,598	96,852	96,852
Lake And Peninsula Borough	247	570,539	—	—
City And Borough of Yakutat	248	1,303,183	11,985	11,985
City of Unalakleet	249	226,103	—	—
Klawock City School District	251	1,103,042	109,660	109,660
City of Mekoryuk	254	38,930	—	—
Alaska Gateway School District	255	3,440,439	195,899	195,899
City of Saint George	256	268,979	—	—
Pelican City School District	257	71,544	—	—
Denali Borough	258	824,112	48,314	48,314
City of Allakaket	259	25,375	—	—
City of Kachemak	260	25,357	1,476	1,476
Cook Inlet Housing Authority	262	16,730,371	1,100,682	1,100,682
Interior Regional Housing Authority	263	1,782,255	76,933	76,933
Yakutat School District	264	425,640	17,491	17,491
Kake City School District	265	923,729	12,054	12,054
City of Quinhagak	266	—	—	—
Aleutian Housing Authority	267	1,191,792	—	—
Bering Straits Regional Housing Authority	270	2,303,890	95,189	95,189
City of Egegik	271	172,973	38,099	38,099
Illisagvik College	275	8,421,334	456,355	456,355
North Pacific Rim Housing Authority	276	2,004,131	89,182	89,182
Saxman Seaport	278	142,182	8,120	8,120
Tlingit-Haida Regional Housing Authority	279	4,362,358	4,986	4,986
City of Toksook Bay	280	23,546	1,084	1,084
Baranof Island Housing Authority	281	1,048,705	75,160	75,160
City of Delta Junction	282	268,968	—	—
City of Anderson	283	15,416	—	—
Inter-Island Ferry Authority	284	1,645,506	45,771	45,771
City of Hooper Bay	285	64,483	—	—
City of Seldovia	286	146,710	6,131	6,131
City of Koyuk	287	22,575	—	—
Northwest Inupiat Housing Authority	288	1,279,637	24,865	24,865
City of Upper Kalskag	290	23,546	—	—
City of Shaktoolik	291	37,439	183	183
Tagiugmiullu Nunamiullu Housing Authority	293	1,421,819	88,587	88,587
Municipality of Skagway	296	6,298,567	461,492	461,492
City of Nulato	297	154,493	3,103	3,103
City of Aniak	298	302,476	19,290	19,290
Alaska Gasline Development Corporation	299	1,548,605	—	—
Total attributable to employer contributions		\$ 3,447,263,073	72,064,136	72,064,136
Nonemployer:				
State of Alaska	999	221,235,927	—	—
Total of all participating entities		\$ 3,668,499,000	72,064,136	72,064,136

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	Net difference between projected and actual investment earnings on pension plan investments	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 pension expense	Proportionate share of contributions	Total pension expense (benefit)
6,139	546,406	—	552,545	1,987	355,310	357,297
158	14,080	837	15,075	51	(5,151)	(5,100)
1,164	103,567	—	104,731	377	53,319	53,696
265	23,570	8,868	32,703	86	(33,394)	(33,308)
6,074	540,691	—	546,765	1,966	292,570	294,536
1,141	101,522	6,037	108,700	369	(37,139)	(36,770)
76	6,754	308	7,138	25	4,043	4,068
233	20,713	6,481	27,427	75	(81,662)	(81,587)
6,632	590,332	—	596,964	2,146	470,437	472,583
11,069	985,316	—	996,385	3,583	423,107	426,690
2,528	224,991	11,131	238,650	818	(39,279)	(38,461)
5,773	513,907	—	519,680	1,869	126,627	128,496
1,002	89,163	5,302	95,467	324	(4,093)	(3,769)
4,887	434,982	—	439,869	1,582	537,712	539,294
172	15,352	1,030	16,554	56	(4,675)	(4,619)
15,242	1,356,729	—	1,371,971	4,933	1,013,620	1,018,553
1,192	106,071	6,307	113,570	386	(38,803)	(38,417)
317	28,213	9,959	38,489	103	(32,620)	(32,517)
3,651	324,986	—	328,637	1,182	262,603	263,785
112	10,006	595	10,713	36	(3,661)	(3,625)
112	10,000	—	10,112	36	7,181	7,217
74,120	6,597,579	—	6,671,699	23,988	5,719,629	5,743,617
7,896	702,828	—	710,724	2,555	396,903	399,458
1,886	167,850	—	169,736	610	116,502	117,112
4,092	364,270	—	368,362	1,324	102,064	103,388
—	—	—	—	—	—	—
5,280	469,980	3,686	478,946	1,709	10,422	12,131
10,207	908,533	—	918,740	3,303	493,189	496,492
766	68,211	—	68,977	248	191,063	191,311
37,309	3,320,931	—	3,358,240	12,075	1,735,356	1,747,431
8,879	790,324	—	799,203	2,874	513,608	516,482
630	56,069	—	56,699	204	39,359	39,563
19,326	1,720,285	—	1,739,611	6,255	254,820	261,075
104	9,285	—	9,389	34	5,082	5,116
4,646	413,554	—	418,200	1,504	356,223	357,727
1,192	106,067	25,163	132,422	386	(133,443)	(133,057)
68	6,079	361	6,508	22	(4,356)	(4,334)
7,290	648,901	—	656,191	2,359	217,199	219,558
286	25,429	1,512	27,227	92	(9,302)	(9,210)
650	57,855	—	58,505	210	29,694	29,904
100	8,902	529	9,531	32	(3,257)	(3,225)
5,669	504,622	—	510,291	1,835	100,521	102,356
104	9,285	504	9,893	34	(7,145)	(7,111)
166	14,764	—	14,930	54	(1,168)	(1,114)
6,299	560,691	—	566,990	2,039	414,506	416,545
27,904	2,483,824	—	2,511,728	9,031	2,163,510	2,172,541
684	60,924	—	61,608	222	14,496	14,718
1,340	119,281	—	120,621	434	95,825	96,259
6,861	610,689	261,085	878,635	2,220	(1,739,025)	(1,736,805)
15,272,205	1,359,419,378	2,156,769	1,376,848,352	4,942,723	338,607,215	343,549,938
980,128	87,243,822	69,907,367	158,131,317	317,210	(338,607,215)	(338,290,005)
16,252,333	1,446,663,200	72,064,136	1,534,979,669	5,259,933	—	5,259,933

**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, 2021

(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, 2021

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

Governmental Accounting Standards Board (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 for the Plan for the fiscal years 2023 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). Employer contributions were 14.57% of annual payroll for the fiscal year 2021.

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, 2021

(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, 2021 are as follows:

Total pension liability	\$ 15,580,808,000
Plan fiduciary net position	<u>(11,912,309,000)</u>
Net pension liability	<u>\$ 3,668,499,000</u>

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. 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 rate of return of 4.88%.
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013–2017 actual mortality experience. Pre-commencement mortality rates were based on 100% of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of male and 96% of female rates of the RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Deaths are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for all others.

The actuarial assumptions used in the June 30, 2020 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017. The assumptions used in the June 30, 2020 actuarial valuation are the same as those used in the June 30, 2019 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from Plan assets.

**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, 2021

(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 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 adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table (note that the rates shown below exclude an inflation component of 2.50%).

<u>Asset class</u>	<u>Target asset allocation</u>	<u>Long-term expected real rate of return</u>
Broad Domestic equity	28.00 %	6.63 %
Global equity (non-U.S.)	19.00	5.41
Aggregate bonds	22.00	0.76
Opportunistic	6.00	4.39
Real assets	13.00	3.16
Private equity	12.00	9.29
Cash equivalents	—	0.13

(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 pension 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.

**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, 2021

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

The following presents the collective net pension liability as of June 30, 2021, calculated using the discount rate of 7.38%, as well as what the Plan's 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%)
\$ 5,433,558,000	3,668,499,000	2,185,623,000

(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, 2021:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Difference between expected and actual experience	2020	1.3 years	\$ 18,720,000	—	18,720,000	—
Total deferred outflows of resources			\$ 18,720,000	—	18,720,000	—
Deferred inflows of resources:						
Difference between expected and actual experience	2021	1.2 years	\$ —	97,514,000	81,261,667	16,252,333
Difference between projected and actual investment earnings on pension plan investments	2017	5 years	80,219,000	—	80,219,000	—
	2018	5 years	9,623,200	—	4,811,600	4,811,600
	2019	5 years	(81,243,000)	—	(27,081,000)	(54,162,000)
	2020	5 years	(248,777,600)	—	(62,194,400)	(186,583,200)
	2021	5 years	—	2,103,246,000	420,649,200	1,682,596,800
			(240,178,400)	2,103,246,000	416,404,400	1,446,663,200
Total deferred inflows of resources			\$ (240,178,400)	2,200,760,000	497,666,067	1,462,915,533

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 1.3 years for the 2021 amount.

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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June 30, 2021

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:	
2022	\$ (352,437,733)
2023	(331,373,800)
2024	(358,454,800)
2025	<u>(420,649,200)</u>
Total	<u>\$ (1,462,915,533)</u>

(7) Collective Pension Expense

The components of the collective pension expense (excluding employer specific amounts) for the year ending June 30, 2021 are as follows:

Service cost	\$ 130,592,000
Interest on total pension liability	1,107,399,000
Member contributions	(70,614,000)
Administrative expense	8,232,000
Expected investment return net of investment expenses	(690,867,000)
Other	(536,000)
Recognition (amortization) of deferred outflows/inflows of resources:	
Difference between expected and actual experience	(62,541,667)
Difference between projected and actual investment earnings on pension plan investments	<u>(416,404,400)</u>
Total pension expense	<u>\$ 5,259,933</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, 2021

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 714,000	0.29227 %
Annette Island School District	103	384,000	0.15719
Bering Strait School District	104	1,843,000	0.75442
Chatham School District	105	128,000	0.05240
Alaska Municipal League	106	22,000	0.00901
City of Valdez	107	2,206,000	0.90301
Juneau Borough School District	108	3,224,000	1.31973
Matanuska-Susitna Borough	109	5,611,000	2.29683
Matanuska-Susitna Borough School District	110	7,126,000	2.91699
Anchorage School District	111	21,178,000	8.66910
Copper River School District	112	260,000	0.10643
University of Alaska	113	24,646,000	10.08870
City of Kenai	115	1,742,000	0.71308
Fairbanks North Star Borough	116	5,469,000	2.23871
Fairbanks North Star Borough School District	117	7,866,000	3.21990
Denali Borough School District	118	267,000	0.10929
City And Borough of Sitka	120	2,189,000	0.89606
Chugach School District	121	128,000	0.05240
Ketchikan Gateway Borough	122	1,247,000	0.51045
City of Soldotna	123	951,000	0.38929
Iditarod Area School District	124	217,000	0.08883
Kuspuk School District	125	437,000	0.17888
City And Borough of Juneau	126	8,477,000	3.47001
City of Kodiak	128	1,761,000	0.72086
City of Fairbanks	129	1,820,000	0.74501
City of Wasilla	131	1,848,000	0.75647
Sitka Borough School District	133	578,000	0.23660
City of Palmer	134	965,000	0.39502
City And Borough of Wrangell	135	773,000	0.31642
City of Bethel	136	1,518,000	0.62138
Valdez City School District	137	462,000	0.18912
Hoonah City School District	138	122,000	0.04994
City of Nome	139	821,000	0.33607
City of Kotzebue	140	1,062,000	0.43472
Galena City School District	141	821,000	0.33607
City of Petersburg	143	1,137,000	0.46542
Bristol Bay Borough	144	733,000	0.30005
North Slope Borough	145	17,397,000	7.12137
Wrangell Public School District	146	187,000	0.07655
City of Cordova	148	720,000	0.29473
Nome City School District	149	312,000	0.12772
City of King Cove	151	237,000	0.09701
Alaska Housing Finance Corporation	152	4,297,000	1.75895
Lower Yukon School District	153	1,871,000	0.76588
Northwest Arctic Borough School District	154	1,671,000	0.68401
Southeast Island School District	155	202,000	0.08269
Pribilof School District	156	70,000	0.02865
Lower Kuskokwim School District	157	4,306,000	1.76264

**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, 2021

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Kodiak Island Borough School District	158	\$ 1,607,000	0.65782 %
Yukon Flats School District	159	229,000	0.09374
Yukon / Koyukuk School District	160	618,000	0.25297
North Slope Borough School District	161	2,699,000	1.10482
Cordova Community Medical Center	163	1,020,000	0.41753
Lake And Peninsula Borough School District	164	428,000	0.17520
Tanana School District	166	22,000	0.00901
Southeast Regional Resource Center	167	399,000	0.16333
Hydaburg City School District	168	113,000	0.04626
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	355,000	0.14532
City of Barrow	171	326,000	0.13345
City of Saint Paul	172	367,000	0.15023
Municipality of Anchorage	173	47,397,000	19.40171
Kodiak Island Borough	174	633,000	0.25912
Nome Joint Utility System	175	216,000	0.08842
City of Sand Point	176	257,000	0.10520
Ketchikan Gateway Borough School District	177	1,603,000	0.65618
City of Dillingham	178	648,000	0.26526
City of Unalaska	179	2,670,000	1.09295
Kenai Peninsula Borough	180	4,299,000	1.75977
City of Ketchikan	181	2,344,000	0.95950
City of Seward	182	995,000	0.40730
City of Fort Yukon	183	141,000	0.05772
Bristol Bay Borough School District	184	79,000	0.03234
Cordova City School District	185	239,000	0.09783
City of Craig	186	351,000	0.14368
Petersburg Medical Center	187	1,802,000	0.73764
Haines Borough	189	577,000	0.23619
Kenai Peninsula Borough School District	190	4,007,000	1.64024
City of North Pole	191	653,000	0.26730
City of Galena	192	216,000	0.08842
City of Nenana	193	29,000	0.01187
Yupit School District	195	447,000	0.18298
Nenana City School District	196	433,000	0.17725
City of Saxman	198	22,000	0.00901
City of Hoonah	199	209,000	0.08555
City of Pelican	200	29,000	0.01187
City of Whittier	202	296,000	0.12117
Anchorage Community Development Authority	203	289,000	0.11830
Craig City School District	204	210,000	0.08596
Dillingham City School District	205	296,000	0.12117
City of Thorne Bay	206	79,000	0.03234
City of Akutan	208	208,000	0.08514
Unalaska City School District	209	211,000	0.08637
Kashunamiut School District	211	394,000	0.16128

**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, 2021

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Homer	215	\$ 1,539,000	0.62998 %
Special Education Service Agency	218	44,000	0.01801
Bartlett Regional Hospital	219	8,518,000	3.48680
Northwest Arctic Borough	220	554,000	0.22678
Saint Mary's School District	221	257,000	0.10520
City of Selawik	222	—	—
Bristol Bay Regional Housing Authority	223	296,000	0.12117
Copper River Basin Regional Housing Authority	224	136,000	0.05567
Skagway City School District	225	64,000	0.02620
City of Klawock	227	164,000	0.06713
Petersburg City School District	228	232,000	0.09497
Aleutians East Borough	230	209,000	0.08555
City of Kivalina	231	—	—
City of Huslia	235	39,000	0.01596
City of Kaltag	237	8,000	0.00327
Haines Borough School District	240	207,000	0.08473
City of Noorvik	241	—	—
City of Elim	242	—	—
City of Atka	243	8,000	0.00327
Aleutians East Borough School District	244	224,000	0.09169
Delta/Greely School District	246	373,000	0.15269
Lake And Peninsula Borough	247	87,000	0.03561
City And Borough of Yakutat	248	193,000	0.07900
City of Unalakleet	249	—	—
Klawock City School District	251	165,000	0.06754
City of Mekoryuk	254	—	—
Alaska Gateway School District	255	514,000	0.21040
City of Saint George	256	—	—
Pelican City School District	257	10,000	0.00409
Denali Borough	258	122,000	0.04994
City of Allakaket	259	—	—
City of Kachemak	260	3,000	0.00123
Cook Inlet Housing Authority	262	2,503,000	1.02459
Interior Regional Housing Authority	263	267,000	0.10929
Yakutat School District	264	64,000	0.02620
Take City School District	265	136,000	0.05567
Aleutian Housing Authority	267	179,000	0.07327
Bering Straits Regional Housing Authority	270	345,000	0.14122
City of Egegik	271	22,000	0.00901
Ilisagvik College	275	1,260,000	0.51577
North Pacific Rim Housing Authority	276	301,000	0.12321
Saxman Seaport	278	21,000	0.00860
Tlingit-Haida Regional Housing Authority	279	653,000	0.26730
City of Toksook Bay	280	3,000	0.00123
Baranof Island Housing Authority	281	157,000	0.06427
City of Delta Junction	282	42,000	0.01719
City of Anderson	283	—	—

**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, 2021

<u>Employer</u>	<u>Employer number</u>	<u>Present value of projected future State contributions</u>	<u>Employer proportionate share</u>
Inter-Island Ferry Authority	284	\$ 244,000	0.09988 %
City of Hooper Bay	285	—	—
City of Seldovia	286	21,000	0.00860
City of Koyuk	287	—	—
Northwest Inupiat Housing Authority	288	190,000	0.07778
City of Upper Kalskag	290	2,000	0.00082
City of Shaktoolik	291	—	—
Tagiugmiullu Nunamiullu Housing Authority	293	212,000	0.08678
Municipality of Skagway	296	940,000	0.38478
City of Nulato	297	—	—
City of Aniak	298	46,000	0.01883
Alaska Gasline Development Corporation	299	234,000	0.09579
		<u>\$ 244,293,000</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, 2021

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	\$ 646,611	927
Annette Island School District	103	347,757	499
Bering Strait School District	104	1,669,052	2,393
Chatham School District	105	115,919	166
Alaska Municipal League	106	19,924	29
City of Valdez	107	1,997,791	2,864
Juneau Borough School District	108	2,919,710	4,186
Matanuska-Susitna Borough	109	5,081,418	7,286
Matanuska-Susitna Borough School District	110	6,453,428	9,253
Anchorage School District	111	19,179,160	27,499
Copper River School District	112	235,460	338
University of Alaska	113	22,319,840	32,002
City of Kenai	115	1,577,585	2,262
Fairbanks North Star Borough	116	4,952,820	7,101
Fairbanks North Star Borough School District	117	7,123,584	10,214
Denali Borough School District	118	241,800	347
City And Borough of Sitka	120	1,982,396	2,842
Chugach School District	121	115,919	166
Ketchikan Gateway Borough	122	1,129,305	1,619
City of Soldotna	123	861,242	1,235
Iditarod Area School District	124	196,519	282
Kuspuk School District	125	395,755	567
City And Borough of Juneau	126	7,676,916	11,007
City of Kodiak	128	1,594,792	2,287
City of Fairbanks	129	1,648,223	2,363
City of Wasilla	131	1,673,580	2,400
Sitka Borough School District	133	523,447	751
City of Palmer	134	873,921	1,253
City And Borough of Wrangell	135	700,042	1,004
City of Bethel	136	1,374,727	1,971
Valdez City School District	137	418,395	600
Hoonah City School District	138	110,485	158
City of Nome	139	743,512	1,066
City of Kotzebue	140	961,765	1,379
Galena City School District	141	743,512	1,066
City of Petersburg	143	1,029,687	1,476
Bristol Bay Borough	144	663,817	952
North Slope Borough	145	15,755,021	22,590
Wrangell Public School District	146	169,350	243
City of Cordova	148	652,044	935
Nome City School District	149	282,553	405

**STATE OF ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2021

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	\$ 214,631	308
Alaska Housing Finance Corporation	152	3,891,437	5,580
Lower Yukon School District	153	1,694,410	2,429
Northwest Arctic Borough School District	154	1,513,286	2,170
Southeast Island School District	155	182,935	262
Pribilof School District	156	63,393	91
Lower Kuskokwim School District	157	3,899,587	5,591
Kodiak Island Borough School District	158	1,455,327	2,087
Yukon Flats School District	159	207,386	297
Yukon / Koyukuk School District	160	559,671	802
North Slope Borough School District	161	2,444,261	3,505
Cordova Community Medical Center	163	923,729	1,324
Lake And Peninsula Borough School District	164	387,604	556
Tanana School District	166	19,924	29
Southeast Regional Resource Center	167	361,341	518
Hydaburg City School District	168	102,335	147
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	321,494	461
City of Barrow	171	295,231	423
City of Saint Paul	172	332,361	477
Municipality of Anchorage	173	42,923,534	61,545
Kodiak Island Borough	174	573,256	822
Nome Joint Utility System	175	195,613	280
City of Sand Point	176	232,744	334
Ketchikan Gateway Borough School District	177	1,451,704	2,081
City of Dillingham	178	586,840	841
City of Unalaska	179	2,417,998	3,467
Kenai Peninsula Borough	180	3,893,248	5,582
City of Ketchikan	181	2,122,767	3,044
City of Seward	182	901,089	1,292
City of Fort Yukon	183	127,692	183
Bristol Bay Borough School District	184	71,544	103
Cordova City School District	185	216,442	310
City of Craig	186	317,872	456
Petersburg Medical Center	187	1,631,922	2,340
Haines Borough	189	522,541	749
Kenai Peninsula Borough School District	190	3,628,808	5,203

**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, 2021

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	\$ 591,368	848
City of Galena	192	195,613	280
City of Nenana	193	26,263	38
Yupit School District	195	404,811	580
Nenana City School District	196	392,132	562
City of Saxman	198	19,924	29
City of Hoonah	199	189,274	271
City of Pelican	200	26,263	38
City of Whittier	202	268,063	384
Anchorage Community Development Authority	203	261,723	375
Craig City School District	204	190,180	273
Dillingham City School District	205	268,063	384
City of Thorne Bay	206	71,544	103
City of Akutan	208	188,368	270
Unalaska City School District	209	191,085	274
Kashunamiut School District	211	356,813	512
City of Homer	215	1,393,745	1,998
Special Education Service Agency	218	39,847	57
Bartlett Regional Hospital	219	7,714,047	11,060
Northwest Arctic Borough	220	501,712	719
Saint Mary's School District	221	232,744	334
City of Selawik	222	—	—
Bristol Bay Regional Housing Authority	223	268,063	384
Copper River Basin Regional Housing Authority	224	123,164	177
Skagway City School District	225	57,959	83
City of Klawock	227	148,521	213
Petersburg City School District	228	210,103	301
Aleutians East Borough	230	189,274	271
City of Kivalina	231	—	—
City of Huslia	235	35,319	51
City of Kaltag	237	7,245	10
Haines Borough School District	240	187,463	269
City of Noorvik	241	—	—
City of Elim	242	—	—
City of Atka	243	7,245	10
Aleutians East Borough School District	244	202,858	291
Delta/Greely School District	246	337,795	484
Lake And Peninsula Borough	247	78,789	113
City And Borough of Yakutat	248	174,784	251
City of Unalakleet	249	—	—
Klawock City School District	251	149,427	214
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, 2021

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	\$ 465,487	667
City of Saint George	256	—	—
Pelican City School District	257	9,056	13
Denali Borough	258	110,485	158
City of Allakaket	259	—	—
City of Kachemak	260	2,717	4
Cook Inlet Housing Authority	262	2,266,760	3,250
Interior Regional Housing Authority	263	241,800	347
Yakutat School District	264	57,959	83
Kake City School District	265	123,164	177
Aleutian Housing Authority	267	162,105	232
Bering Straits Regional Housing Authority	270	312,438	448
City of Egegik	271	19,924	29
Iliisagvik College	275	1,141,078	1,636
North Pacific Rim Housing Authority	276	272,591	391
Saxman Seaport	278	19,018	27
Tlingit-Haida Regional Housing Authority	279	591,368	848
City of Toksook Bay	280	2,717	4
Baranof Island Housing Authority	281	142,182	204
City of Delta Junction	282	38,036	55
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	220,971	317
City of Hooper Bay	285	—	—
City of Seldovia	286	19,018	27
City of Koyuk	287	—	—
Northwest Inupiat Housing Authority	288	172,067	247
City of Upper Kalskag	290	1,811	3
City of Shaktoolik	291	—	—
Tagiugmiullu Nunamiullu Housing Authority	293	191,991	275
Municipality of Skagway	296	851,280	1,221
City of Nulato	297	—	—
City of Aniak	298	41,658	60
Alaska Gasline Development Corporation	299	211,914	304
Total for all employers		\$ <u>221,235,927</u>	<u>317,210</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, 2021

<u>Employer/nonemployer</u>	<u>Employer number</u>	<u>Actual contributions</u>
Employer:		
State of Alaska	101	\$ 257,229,858
Southwest Region School District	102	390,698
Annette Island School District	103	195,110
Bering Strait School District	104	1,020,262
Chatham School District	105	53,177
Alaska Municipal League	106	3,562
City of Valdez	107	1,468,784
Juneau Borough School District	108	1,825,259
Matanuska-Susitna Borough	109	3,669,764
Matanuska-Susitna Borough School District	110	4,114,564
Anchorage School District	111	11,976,036
Copper River School District	112	141,817
University of Alaska	113	17,360,878
City of Kenai	115	1,101,645
Fairbanks North Star Borough	116	3,532,599
Fairbanks North Star Borough School District	117	4,586,432
Denali Borough School District	118	148,789
City And Borough of Sitka	120	2,800,698
Chugach School District	121	65,030
Ketchikan Gateway Borough	122	834,979
City of Soldotna	123	638,344
Iditarod Area School District	124	118,808
Kuspuk School District	125	253,121
City And Borough of Juneau	126	5,618,881
City of Kodiak	128	1,136,313
City of Fairbanks	129	1,236,350
City of Wasilla	131	1,201,899
Sitka Borough School District	133	326,877
City of Palmer	134	564,664
City And Borough of Wrangell	135	473,636
City of Bethel	136	952,532
Valdez City School District	137	254,644
Hoonah City School District	138	64,910
City of Nome	139	510,166
City of Kotzebue	140	650,237
Galena City School District	141	546,899
City of Petersburg	143	690,652
Bristol Bay Borough	144	441,221
North Slope Borough	145	10,846,348
Wrangell Public School District	146	67,005
City of Cordova	148	456,605
Nome City School District	149	238,571
City of King Cove	151	145,913
Alaska Housing Finance Corporation	152	2,781,492
Lower Yukon School District	153	1,169,903

**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, 2021

Employer/nonemployer	Employer number	Actual contributions
Northwest Arctic Borough School District	154	\$ 1,069,083
Southeast Island School District	155	87,464
Pribilof School District	156	45,692
Lower Kuskokwim School District	157	2,360,455
Kodiak Island Borough School District	158	861,301
Yukon Flats School District	159	100,978
Yukon / Koyukuk School District	160	350,176
North Slope Borough School District	161	1,583,918
Aleutian Region School District	162	—
Cordova Community Medical Center	163	540,275
Lake And Peninsula Borough School District	164	197,707
Sitka Community Hospital	165	1,809
Tanana School District	166	9,813
Southeast Regional Resource Center	167	294,794
Hydaburg City School District	168	41,253
City of Tanana	169	—
North Pacific Fishery Management Council	170	238,686
City of Barrow	171	183,314
City of Saint Paul	172	255,328
Municipality of Anchorage	173	32,892,719
Kodiak Island Borough	174	407,818
Nome Joint Utility System	175	143,608
City of Sand Point	176	161,495
Ketchikan Gateway Borough School District	177	835,362
City of Dillingham	178	388,562
City of Unalaska	179	1,684,249
Kenai Peninsula Borough	180	2,824,680
City of Ketchikan	181	1,660,853
City of Seward	182	644,760
City of Fort Yukon	183	82,924
Bristol Bay Borough School District	184	60,531
Cordova City School District	185	128,590
City of Craig	186	228,207
Petersburg Medical Center	187	1,200,504
Haines Borough	189	287,742
Kenai Peninsula Borough School District	190	2,238,084
City of North Pole	191	404,927
City of Galena	192	128,084
City of Nenana	193	9,423
Yupit School District	195	256,963
Nenana City School District	196	213,031
City of Saxman	198	15,424
City of Hoonah	199	119,314
City of Pelican	200	15,918
City of Whittier	202	189,954

**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, 2021

<u>Employer/nonemployer</u>	<u>Employer number</u>	<u>Actual contributions</u>
Anchorage Community Development Authority	203	\$ 185,511
Craig City School District	204	109,944
Dillingham City School District	205	182,661
City of Thorne Bay	206	52,960
City of Akutan	208	116,101
Unalaska City School District	209	152,456
Kashunamiut School District	211	240,261
City of Homer	215	973,043
Special Education Service Agency	218	29,881
Bartlett Regional Hospital	219	5,750,518
Northwest Arctic Borough	220	385,374
Saint Mary's School District	221	133,168
City of Selawik	222	—
Bristol Bay Regional Housing Authority	223	178,173
Copper River Basin Regional Housing Authority	224	90,235
Skagway City School District	225	46,369
City of Klawock	227	84,959
Petersburg City School District	228	121,360
Aleutians East Borough	230	156,135
City of Kivalina	231	—
City of Huslia	235	21,774
City of Kaltag	237	4,407
Haines Borough School District	240	100,236
City of Noorvik	241	—
City of Elim	242	562
City of Atka	243	2,881
Aleutians East Borough School District	244	138,629
Delta/Greely School District	246	225,152
Lake And Peninsula Borough	247	60,688
City And Borough of Yakutat	248	126,309
City of Unalakleet	249	—
Klawock City School District	251	75,215
City of Mekoryuk	254	(705)
Alaska Gateway School District	255	280,160
City of Saint George	256	—
Pelican City School District	257	87,543
Denali Borough	258	74,317
City of Allakaket	259	—
City of Kachemak	260	3,909
Cook Inlet Housing Authority	262	1,600,567
Interior Regional Housing Authority	263	186,419
Yakutat School District	264	34,072
Kake City School District	265	79,993
City of Quinhagak	266	—
Aleutian Housing Authority	267	128,093

**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, 2021

<u>Employer/nonemployer</u>	<u>Employer number</u>	<u>Actual contributions</u>
Bering Straits Regional Housing Authority	270	\$ 204,981
City of Egegik	271	188,995
Ilisagvik College	275	817,286
North Pacific Rim Housing Authority	276	197,146
Saxman Seaport	278	6,987
Tlingit-Haida Regional Housing Authority	279	395,895
City of Toksook Bay	280	4,089
Baranof Island Housing Authority	281	97,697
City of Delta Junction	282	37,721
City of Anderson	283	—
Inter-Island Ferry Authority	284	151,014
City of Hooper Bay	285	—
City of Seldovia	286	13,564
City of Koyuk	287	—
Northwest Inupiat Housing Authority	288	69,385
City of Upper Kalskag	290	2,462
City of Shaktoolik	291	6,365
Tagiugmiullu Nunamiullu Housing Authority	293	214,651
Municipality of Skagway	296	558,093
City of Nulato	297	40,354
City of Aniak	298	30,669
Alaska Gasline Development Corporation	299	132,117
Total employer contributions		<u>414,740,505</u>
Nonemployer:		
State of Alaska	999	<u>101,383,320</u>
Total of all participating entities		<u>\$ 516,123,825</u>

See accompanying independent auditors' report.