



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

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

June 30, 2021

(With Independent Auditors' Report Thereon)

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

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Independent Auditors' Report

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

We have audited the accompanying schedule of employer and nonemployer allocations of the State of Alaska Public Employees' Retirement System Alaska Retiree Healthcare Trust (the Plan) as of and for the year ended June 30, 2021, and the related notes. We have also audited the total of all participating entities of the columns titled net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 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 OPEB amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer are free from material misstatement.

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB 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 Alaska Retiree Healthcare Trust, 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 OPEB amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

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

KPMG LLP

Anchorage, Alaska
April 22, 2022

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Present value of projected future contributions</u>	<u>Allocation percentage</u>
Employer:			
State of Alaska	101	\$ 902,784,000	49.42678 %
Southwest Region School District	102	2,387,000	0.13069
Annette Island School District	103	1,286,000	0.07041
Bering Strait School District	104	6,164,000	0.33748
Chatham School District	105	426,000	0.02332
Alaska Municipal League	106	82,000	0.00449
City of Valdez	107	7,376,000	0.40383
Juneau Borough School District	108	10,776,000	0.58998
Matanuska-Susitna Borough	109	18,754,000	1.02677
Matanuska-Susitna Borough School District	110	23,814,000	1.30380
Anchorage School District	111	70,781,000	3.87521
Copper River School District	112	868,000	0.04752
University of Alaska	113	82,379,000	4.51020
City of Kenai	115	5,829,000	0.31913
Fairbanks North Star Borough	116	18,279,000	1.00076
Fairbanks North Star Borough School District	117	26,293,000	1.43952
Denali Borough School District	118	885,000	0.04845
City And Borough of Sitka	120	7,313,000	0.40038
Chugach School District	121	422,000	0.02310
Ketchikan Gateway Borough	122	4,162,000	0.22787
City of Soldotna	123	3,178,000	0.17399
Iditarod Area School District	124	730,000	0.03997
Kuspuk School District	125	1,460,000	0.07993
City And Borough of Juneau	126	28,337,000	1.55143
City of Kodiak	128	5,885,000	0.32220
City of Fairbanks	129	6,083,000	0.33304
City of Wasilla	131	6,173,000	0.33797
Sitka Borough School District	133	1,934,000	0.10589
City of Palmer	134	3,225,000	0.17657
City And Borough of Wrangell	135	2,581,000	0.14131
City of Bethel	136	5,071,000	0.27763
Valdez City School District	137	1,539,000	0.08426
Hoonah City School District	138	414,000	0.02267
City of Nome	139	2,741,000	0.15007
City of Kotzebue	140	3,547,000	0.19420
Galena City School District	141	2,742,000	0.15012
City of Petersburg	143	3,794,000	0.20772
Bristol Bay Borough	144	2,452,000	0.13425
North Slope Borough	145	58,140,000	3.18313
Wrangell Public School District	146	621,000	0.03400
City of Cordova	148	2,405,000	0.13167
Nome City School District	149	1,046,000	0.05727
City of King Cove	151	784,000	0.04292
Alaska Housing Finance Corporation	152	14,361,000	0.78626
Lower Yukon School District	153	6,261,000	0.34279
Northwest Arctic Borough School District	154	5,594,000	0.30627
Southeast Island School District	155	679,000	0.03717
Pribilof School District	156	231,000	0.01265
Lower Kuskokwim School District	157	14,389,000	0.78779
Kodiak Island Borough School District	158	5,374,000	0.29422
Yukon Flats School District	159	760,000	0.04161

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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
Yukon / Koyukuk School District	160	\$ 2,065,000	0.11306 %
North Slope Borough School District	161	9,019,000	0.49378
Cordova Community Medical Center	163	3,411,000	0.18675
Lake And Peninsula Borough School District	164	1,429,000	0.07824
Tanana School District	166	88,000	0.00482
Southeast Regional Resource Center	167	1,334,000	0.07304
Hydaburg City School District	168	384,000	0.02102
City of Tanana	169	—	0.00029
North Pacific Fishery Management Council	170	1,194,000	0.06537
City of Barrow	171	1,088,000	0.05957
City of Saint Paul	172	1,222,000	0.06690
Municipality of Anchorage	173	158,413,000	8.67301
Kodiak Island Borough	174	2,125,000	0.11634
Nome Joint Utility System	175	724,000	0.03964
City of Sand Point	176	864,000	0.04730
Ketchikan Gateway Borough School District	177	5,363,000	0.29362
City of Dillingham	178	2,164,000	0.11848
City of Unalaska	179	8,917,000	0.48820
Kenai Peninsula Borough	180	14,375,000	0.78702
City of Ketchikan	181	7,836,000	0.42902
City of Seward	182	3,331,000	0.18237
City of Fort Yukon	183	472,000	0.02584
Bristol Bay Borough School District	184	261,000	0.01429
Cordova City School District	185	797,000	0.04364
City of Craig	186	1,178,000	0.06449
Petersburg Medical Center	187	6,026,000	0.32992
Haines Borough	189	1,924,000	0.10534
Kenai Peninsula Borough School District	190	13,395,000	0.73337
City of North Pole	191	2,184,000	0.11957
City of Galena	192	726,000	0.03975
City of Nenana	193	98,000	0.00537
Yupit School District	195	1,492,000	0.08169
Nenana City School District	196	1,434,000	0.07851
City of Saxman	198	86,000	0.00471
City of Hoonah	199	695,000	0.03805
City of Pelican	200	102,000	0.00558
City of Whittier	202	988,000	0.05409
Anchorage Community Development Authority	203	967,000	0.05294
Craig City School District	204	697,000	0.03816
Dillingham City School District	205	985,000	0.05393
City of Thorne Bay	206	257,000	0.01407
City of Akutan	208	688,000	0.03767
Unalaska City School District	209	698,000	0.03822
Kashunamiut School District	211	1,320,000	0.07227
City of Homer	215	5,146,000	0.28174
Special Education Service Agency	218	141,000	0.00772
Bartlett Regional Hospital	219	28,473,000	1.55888
Northwest Arctic Borough	220	1,852,000	0.10140
Saint Mary's School District	221	867,000	0.04747
Bristol Bay Regional Housing Authority	223	985,000	0.05393
Copper River Basin Regional Housing Authority	224	468,000	0.02562

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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
Skagway City School District	225	\$ 206,000	0.01128 %
City of Klawock	227	548,000	0.03000
Petersburg City School District	228	763,000	0.04177
Aleutians East Borough	230	693,000	0.03794
City of Huslia	235	130,000	0.00712
City of Kaltag	237	28,000	0.00153
Haines Borough School District	240	688,000	0.03767
City of Elim	242	—	0.00032
City of Atka	243	25,000	0.00137
Aleutians East Borough School District	244	747,000	0.04090
Delta/Greely School District	246	1,250,000	0.06844
Lake And Peninsula Borough	247	286,000	0.01566
City And Borough of Yakutat	248	651,000	0.03564
City of Unalakleet	249	—	0.00616
Klawock City School District	251	552,000	0.03022
City of Mekoryik	254	—	—
Alaska Gateway School District	255	1,720,000	0.09417
Pelican City School District	257	36,000	0.00197
Denali Borough	258	414,000	0.02267
City of Allakaket	259	—	—
City of Kachemak	260	18,000	0.00099
Cook Inlet Housing Authority	262	8,364,000	0.45792
Interior Regional Housing Authority	263	893,000	0.04889
Yakutat School District	264	210,000	0.01150
Kake City School District	265	468,000	0.02562
Aleutian Housing Authority	267	596,000	0.03263
Bering Straits Regional Housing Authority	270	1,153,000	0.06313
City of Egegik	271	86,000	0.00471
Ilisagvik College	275	4,211,000	0.23055
North Pacific Rim Housing Authority	276	1,001,000	0.05480
Saxman Seaport	278	73,000	0.00400
Tlingit-Haida Regional Housing Authority	279	2,183,000	0.11952
City of Toksook Bay	280	18,000	0.00099
Baranof Island Housing Authority	281	524,000	0.02869
City of Delta Junction	282	134,000	0.00734
City of Anderson	283	—	0.00031
Inter-Island Ferry Authority	284	825,000	0.04517
City of Seldovia	286	73,000	0.00400
Northwest Inupiat Housing Authority	288	637,000	0.03488
City of Upper Kalskag	290	7,000	0.00038
City of Shaktoolik	291	—	0.00101
Tagiugmiullu Nunamiullu Housing Authority	293	713,000	0.03904
Municipality of Skagway	296	3,150,000	0.17246
City of Nulato	297	—	0.00426
City of Aniak	298	151,000	0.00827
Alaska Gasline Development Corporation	299	775,000	0.04243
Total present value of projected future employer contributions		1,719,339,000	94.14505

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Schedule of Employer and Nonemployer Allocations

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<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Present value of projected future contributions</u>	<u>Allocation percentage</u>
Nonemployer:			
State of Alaska	999	\$ 106,941,000	5.85495 %
Total of all participating entities		\$ <u>1,826,280,000</u>	<u>100.00000 %</u>

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

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

As of and for the year ended June 30, 2021

Employer / nonemployer	Employer/ nonemployer number	Net OPEB asset	Deferred outflows of resources	
			Change in proportion and difference between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employer:				
State of Alaska	101	\$ 1,267,973,428	449,949	449,949
Southwest Region School District	102	3,352,577	—	—
Annette Island School District	103	1,806,206	—	—
Bering Strait School District	104	8,657,429	—	—
Chatham School District	105	598,323	—	—
Alaska Municipal League	106	115,170	—	—
City of Valdez	107	10,359,701	—	—
Juneau Borough School District	108	15,135,051	—	—
Matanuska-Susitna Borough	109	26,340,269	—	—
Matanuska-Susitna Borough School District	110	33,447,114	—	—
Anchorage School District	111	99,412,958	—	—
Copper River School District	112	1,219,119	—	—
University of Alaska	113	115,702,519	—	—
City of Kenai	115	8,186,916	—	—
Fairbanks North Star Borough	116	25,673,125	—	—
Fairbanks North Star Borough School District	117	36,928,906	—	—
Denali Borough School District	118	1,242,996	—	—
City And Borough of Sitka	120	10,271,216	—	—
Chugach School District	121	592,705	2,967	2,967
Ketchikan Gateway Borough	122	5,845,590	—	—
City of Soldotna	123	4,463,548	—	—
Iditarod Area School District	124	1,025,296	7,829	7,829
Kuspuk School District	125	2,050,592	—	—
City And Borough of Juneau	126	39,799,734	—	—
City of Kodiak	128	8,265,569	—	—
City of Fairbanks	129	8,543,663	—	—
City of Wasilla	131	8,670,069	—	—
Sitka Borough School District	133	2,716,331	—	—
City of Palmer	134	4,529,560	—	—
City And Borough of Wrangell	135	3,625,053	—	—
City of Bethel	136	7,122,294	—	—
Valdez City School District	137	2,161,548	—	—
Hoonah City School District	138	581,469	—	—
City of Nome	139	3,849,775	—	—
City of Kotzebue	140	4,981,814	—	—
Galena City School District	141	3,851,179	—	—
City of Petersburg	143	5,328,729	—	—
Bristol Bay Borough	144	3,443,870	—	—
North Slope Borough	145	81,658,487	—	—
Wrangell Public School District	146	872,204	—	—
City of Cordova	148	3,377,858	—	—
Nome City School District	149	1,469,122	—	—
City of King Cove	151	1,101,140	—	—
Alaska Housing Finance Corporation	152	20,170,236	—	—
Lower Yukon School District	153	8,793,667	—	—
Northwest Arctic Borough School District	154	7,856,855	—	—
Southeast Island School District	155	953,666	—	—
Pribilof School District	156	324,443	1,953	1,953
Lower Kuskokwim School District	157	20,209,563	—	—
Kodiak Island Borough School District	158	7,547,862	—	—
Yukon Flats School District	159	1,067,431	—	—
Yukon / Koyukuk School District	160	2,900,323	—	—
North Slope Borough School District	161	12,667,318	—	—
Aleutian Region School District	162	—	—	—
Cordova Community Medical Center	163	4,790,800	—	—
Lake And Peninsula Borough School District	164	2,007,052	—	—
Sitka Community Hospital	165	—	—	—
Tanana School District	166	123,597	656	656
Southeast Regional Resource Center	167	1,873,623	—	—
Hydaburg City School District	168	539,334	—	—

Deferred inflows of resources					OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	Difference between projected and actual investment earnings	Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense (benefit)	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
						proportionate share of contributions	Total OPEB expense (benefit)
13,315,758	47,917,012	593,343,706	—	654,576,476	(439,939,195)	793,904	(439,145,291)
35,207	126,695	1,568,826	28,691	1,759,419	(1,163,218)	(44,030)	(1,207,248)
18,968	68,257	845,208	38,821	971,254	(626,686)	(78,123)	(704,809)
90,917	327,166	4,051,213	65,476	4,534,772	(3,003,803)	(107,223)	(3,111,026)
6,283	22,611	279,983	2,606	311,483	(207,596)	(7,760)	(215,356)
1,209	4,352	53,893	1,395	60,849	(39,960)	(1,319)	(41,279)
108,793	391,496	4,847,785	92,650	5,440,724	(3,594,427)	(115,337)	(3,709,764)
158,942	571,957	7,082,394	146,399	7,959,692	(5,251,295)	(225,840)	(5,477,135)
276,615	995,405	12,325,836	260,652	13,858,508	(9,139,085)	(374,251)	(9,513,336)
351,248	1,263,974	15,651,459	322,118	17,588,799	(11,604,893)	(546,156)	(12,151,049)
1,043,996	3,756,839	46,519,943	797,938	52,118,716	(34,492,565)	(1,337,846)	(35,830,411)
12,803	46,071	570,482	7,592	636,948	(422,988)	(11,903)	(434,891)
1,215,062	4,372,426	54,142,587	36,029	59,766,104	(40,144,432)	791,729	(39,352,703)
85,976	309,386	3,831,039	70,124	4,296,525	(2,840,553)	(85,035)	(2,925,588)
269,609	970,193	12,013,648	139,977	13,393,427	(8,907,611)	(130,195)	(9,037,806)
387,813	1,395,552	17,280,752	251,467	19,315,584	(12,812,944)	(350,162)	(13,163,106)
13,053	46,973	581,655	19,384	661,065	(431,273)	(42,048)	(473,321)
107,864	388,152	4,806,379	32,999	5,335,394	(3,563,727)	69,331	(3,494,396)
6,224	22,398	277,354	—	305,976	(205,646)	6,819	(198,827)
61,388	220,906	2,735,423	32,367	3,050,084	(2,028,200)	(28,877)	(2,057,077)
46,874	168,679	2,088,701	18,631	2,322,885	(1,548,684)	(2,015)	(1,550,699)
10,767	38,746	479,784	—	529,297	(355,739)	16,536	(339,203)
21,535	77,492	959,567	10,101	1,068,695	(711,478)	(21,987)	(733,465)
417,961	1,504,041	18,624,145	202,297	20,748,444	(13,809,014)	(143,355)	(13,952,369)
86,802	312,358	3,867,844	62,884	4,329,888	(2,867,842)	(71,157)	(2,938,999)
89,722	322,867	3,997,977	42,789	4,453,355	(2,964,330)	(34,519)	(2,998,849)
91,050	327,644	4,057,128	73,844	4,549,666	(3,008,189)	(93,690)	(3,101,879)
28,526	102,651	1,271,098	20,699	1,422,974	(942,465)	(38,671)	(981,136)
47,568	171,173	2,119,592	39,472	2,377,805	(1,571,587)	(55,680)	(1,627,267)
38,069	136,992	1,696,331	26,552	1,897,944	(1,257,757)	(22,578)	(1,280,335)
74,796	269,153	3,332,853	85,585	3,762,387	(2,471,169)	(126,131)	(2,597,300)
22,700	81,685	1,011,489	17,488	1,133,362	(749,976)	(27,500)	(777,476)
6,106	21,974	272,096	2,978	303,154	(201,748)	(5,213)	(206,961)
40,429	145,484	1,801,489	52,086	2,039,488	(1,335,727)	(88,019)	(1,423,746)
52,317	188,264	2,331,222	76,039	2,647,842	(1,728,502)	(125,567)	(1,854,069)
40,444	145,537	1,802,146	19,631	2,007,758	(1,336,215)	(16,742)	(1,352,957)
55,960	201,374	2,493,560	55,211	2,806,105	(1,848,869)	(93,508)	(1,942,377)
36,166	130,145	1,611,547	52,622	1,830,480	(1,194,894)	(92,370)	(1,287,264)
857,545	3,085,893	38,211,801	689,315	42,844,554	(28,332,430)	(928,191)	(29,260,621)
9,160	32,961	408,145	7,719	457,985	(302,622)	(15,865)	(318,487)
35,473	127,650	1,580,657	32,835	1,776,615	(1,171,990)	(50,814)	(1,222,804)
15,428	55,518	687,471	13,363	771,780	(509,730)	(10,674)	(520,404)
11,564	41,612	515,274	1,978	570,428	(382,054)	3,402	(378,652)
211,820	762,238	9,438,591	84,313	10,496,962	(6,998,315)	(38,526)	(7,036,841)
92,348	332,315	4,114,965	57,054	4,596,682	(3,051,072)	(70,819)	(3,121,891)
82,510	296,912	3,676,588	50,386	4,106,396	(2,726,034)	(63,834)	(2,789,868)
10,015	36,039	446,264	2,721	495,039	(330,886)	(6,505)	(337,391)
3,407	12,261	151,822	—	167,490	(112,570)	9,479	(103,091)
212,233	763,724	9,456,994	120,421	10,553,372	(7,011,960)	(143,994)	(7,155,954)
79,265	285,235	3,531,996	90,298	3,986,794	(2,618,825)	(156,516)	(2,775,341)
11,210	40,338	499,501	3,051	554,100	(370,359)	(9,050)	(379,409)
30,458	109,604	1,357,196	31,421	1,528,679	(1,006,303)	(57,342)	(1,063,645)
133,027	478,701	5,927,627	97,598	6,636,953	(4,395,084)	(173,176)	(4,568,260)
—	—	—	—	—	—	(1,543)	(1,543)
50,311	181,045	2,241,838	103,988	2,577,182	(1,662,228)	(111,349)	(1,773,577)
21,077	75,847	939,193	18,843	1,054,960	(696,372)	(27,324)	(723,696)
—	—	—	—	—	—	(151,306)	(151,306)
1,298	4,671	57,837	—	63,806	(42,884)	206	(42,678)
19,676	70,805	876,755	15,330	982,566	(650,077)	(22,519)	(672,596)
5,664	20,382	252,379	7,879	286,304	(187,129)	(13,481)	(200,610)

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

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2021

<u>Employer / nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Net OPEB asset</u>	<u>Change in proportion and difference between employer contributions and proportionate share of contributions</u>	<u>Total deferred outflows of resources</u>
City of Tanana	169	\$ 7,472	—	—
North Pacific Fishery Management Council	170	1,676,991	—	—
City of Barrow	171	1,528,112	—	—
City of Saint Paul	172	1,716,317	—	—
Municipality of Anchorage	173	222,493,393	—	—
Kodiak Island Borough	174	2,984,594	—	—
Nome Joint Utility System	175	1,016,869	2,864	2,864
City of Sand Point	176	1,213,501	—	—
Ketchikan Gateway Borough School District	177	7,532,413	—	—
City of Dillingham	178	3,039,370	—	—
City of Unalaska	179	12,524,058	—	—
Kenai Peninsula Borough	180	20,189,899	—	—
City of Ketchikan	181	11,005,777	—	—
City of Seward	182	4,678,439	—	—
City of Fort Yukon	183	662,931	—	—
Bristol Bay Borough School District	184	366,578	—	—
Cordova City School District	185	1,119,398	—	—
City of Craig	186	1,654,518	—	—
Petersburg Medical Center	187	8,463,606	—	—
Haines Borough	189	2,702,286	—	—
Kenai Peninsula Borough School District	190	18,813,475	—	—
City of North Pole	191	3,067,460	—	—
City of Galena	192	1,019,678	—	—
City of Nenana	193	137,642	—	—
Yupit School District	195	2,095,536	—	—
Nenana City School District	196	2,014,074	—	—
City of Saxman	198	120,788	—	—
City of Hoonah	199	976,138	—	—
City of Pelican	200	143,261	—	—
City of Whittier	202	1,387,661	—	—
Anchorage Community Development Authority	203	1,358,166	11,227	11,227
Craig City School District	204	978,947	—	—
Dillingham City School District	205	1,383,447	—	—
City of Thorne Bay	206	360,960	1,532	1,532
City of Akutan	208	966,306	—	—
Unalaska City School District	209	980,351	—	—
Kashunamiut School District	211	1,853,959	—	—
City of Homer	215	7,227,633	—	—
Special Education Service Agency	218	198,037	926	926
Bartlett Regional Hospital	219	39,990,748	—	—
Northwest Arctic Borough	220	2,601,161	—	—
Saint Mary's School District	221	1,217,714	—	—
Bristol Bay Regional Housing Authority	223	1,383,447	—	—
Copper River Basin Regional Housing Authority	224	657,313	—	—
Skagway City School District	225	289,330	—	—
City of Klawock	227	769,674	—	—
Petersburg City School District	228	1,071,645	—	—
Aleutians East Borough	230	973,329	—	—
City of Huslia	235	182,587	—	—
City of Kaltag	237	39,326	1,098	1,098
Haines Borough School District	240	966,306	—	—
City of Elim	242	8,146	3	3
City of Atka	243	35,113	335	335
Aleutians East Borough School District	244	1,049,173	—	—
Delta/Greely School District	246	1,755,643	—	—
Lake And Peninsula Borough	247	401,691	—	—
City And Borough of Yakutat	248	914,339	3,017	3,017
City of Unalakleet	249	158,123	—	—
Klawock City School District	251	775,292	—	—
City of Mekoryuk	254	—	—	—

Deferred inflows of resources					OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	Difference between projected and actual investment earnings	Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions		
					Proportionate share of allocable plan OPEB expense (benefit)	proportionate share of contributions	Total OPEB expense (benefit)
78	282	3,496	66	3,922	(2,592)	(261)	(2,853)
17,611	63,374	784,742	11,743	877,470	(581,853)	(12,108)	(593,961)
16,048	57,748	715,075	1,390	790,261	(530,198)	2,526	(527,672)
18,024	64,860	803,144	16,442	902,470	(595,498)	(22,285)	(617,783)
2,336,538	8,408,078	104,115,000	677,705	115,537,321	(77,196,857)	348,665	(76,848,192)
31,343	112,789	1,396,630	27,686	1,568,448	(1,035,542)	(47,224)	(1,082,766)
10,679	38,428	475,840	—	524,947	(352,815)	16,658	(336,157)
12,744	45,858	567,853	10,668	637,123	(421,039)	(17,344)	(438,383)
79,102	284,652	3,524,766	108,089	3,996,609	(2,613,464)	(206,578)	(2,820,042)
31,918	114,859	1,422,262	32,467	1,601,506	(1,054,547)	(50,164)	(1,104,711)
131,523	473,287	5,860,589	135,221	6,600,620	(4,345,378)	(204,469)	(4,549,847)
212,026	762,981	9,447,792	150,537	10,573,336	(7,005,137)	(192,692)	(7,197,829)
115,578	415,911	5,150,115	103,387	5,784,991	(3,818,592)	(122,416)	(3,941,008)
49,131	176,799	2,189,259	31,020	2,446,209	(1,623,243)	(43,840)	(1,667,083)
6,962	25,052	310,216	6,115	348,345	(230,012)	(13,258)	(243,270)
3,850	13,853	171,539	268	189,510	(127,189)	(2,193)	(129,382)
11,755	42,302	523,818	13,984	591,859	(388,389)	(24,495)	(412,884)
17,375	62,525	774,226	11,420	865,546	(574,056)	(15,688)	(589,744)
88,881	319,842	3,960,515	130,576	4,499,814	(2,936,554)	(211,890)	(3,148,444)
28,378	102,120	1,264,525	31,206	1,426,229	(937,592)	(59,159)	(996,751)
197,572	710,966	8,803,699	182,424	9,894,661	(6,527,570)	(325,074)	(6,852,644)
32,213	115,920	1,435,407	25,022	1,608,562	(1,064,294)	(39,223)	(1,103,517)
10,708	38,534	477,155	8,599	534,996	(353,790)	(13,748)	(367,538)
1,445	5,202	64,409	6,117	77,173	(47,757)	5,839	(41,918)
22,006	79,191	980,599	19,105	1,100,901	(727,072)	(26,842)	(753,914)
21,151	76,112	942,479	30,419	1,070,161	(698,808)	(56,173)	(754,981)
1,268	4,565	56,522	2,952	65,307	(41,909)	(3,468)	(45,377)
10,251	36,888	456,780	12,174	516,093	(338,683)	(20,712)	(359,395)
1,504	5,414	67,038	2,125	76,081	(49,706)	(1,937)	(51,643)
14,573	52,440	649,351	10,012	726,376	(481,466)	(7,085)	(488,551)
14,263	51,325	635,549	—	701,137	(471,233)	25,465	(445,768)
10,281	36,995	458,095	10,075	515,446	(339,658)	(19,906)	(359,564)
14,528	52,281	647,379	29,683	743,871	(480,004)	(54,734)	(534,738)
3,791	13,641	168,910	—	186,342	(125,240)	5,133	(120,107)
10,148	36,517	452,180	9,106	507,951	(335,272)	(15,485)	(350,757)
10,295	37,048	458,752	2,972	509,067	(340,145)	(2,120)	(342,265)
19,470	70,062	867,554	17,709	974,795	(643,254)	(23,546)	(666,800)
75,902	273,134	3,382,145	82,779	3,813,960	(2,507,717)	(127,101)	(2,634,818)
2,080	7,484	92,671	—	102,235	(68,711)	2,621	(66,090)
419,967	1,511,260	18,713,530	481,516	21,126,273	(13,875,289)	(759,491)	(14,634,780)
27,316	98,298	1,217,204	29,341	1,372,159	(902,505)	(41,612)	(944,117)
12,788	46,018	569,825	9,486	638,117	(422,501)	13,628	(408,873)
14,528	52,281	647,379	8,418	722,606	(480,004)	(6,485)	(486,489)
6,903	24,840	307,587	6,743	346,073	(228,063)	(9,380)	(237,443)
3,038	10,934	135,391	1,154	150,517	(100,387)	654	(99,733)
8,083	29,086	360,166	5,528	402,863	(267,048)	(7,910)	(274,958)
11,254	40,498	501,472	9,479	562,703	(371,821)	(15,255)	(387,076)
10,222	36,782	455,466	386	502,856	(337,709)	9,769	(327,940)
1,917	6,900	85,441	182	94,440	(63,351)	321	(63,030)
413	1,486	18,403	—	20,302	(13,645)	2,285	(11,360)
10,148	36,517	452,180	6,557	505,402	(335,272)	(10,894)	(346,166)
86	308	3,812	—	4,206	(2,826)	3,735	909
369	1,327	16,431	—	18,127	(12,183)	(1,482)	(13,665)
11,018	39,648	490,957	7,082	548,705	(364,023)	(5,755)	(369,778)
18,437	66,346	821,547	6,474	912,804	(609,142)	(5,130)	(614,272)
4,218	15,180	187,970	2,409	209,777	(139,372)	(3,428)	(142,800)
9,602	34,553	427,862	—	472,017	(317,241)	14,591	(302,650)
1,661	5,976	73,993	1,405	83,035	(54,863)	1,168	(53,695)
8,142	29,298	362,795	13,235	413,470	(268,997)	(23,710)	(292,707)
—	—	—	71	71	—	842	842

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

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2021

<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Net OPEB asset</u>	<u>Change in proportion and differences between employer contributions and proportionate share of contributions</u>	<u>Total deferred outflows of resources</u>
Alaska Gateway School District	255	\$ 2,415,765	—	—
Pelican City School District	257	50,563	4,425	4,425
Denali Borough	258	581,469	—	—
City of Allakaket	259	—	—	—
City of Kachemak	260	25,281	160	160
Cook Inlet Housing Authority	262	11,747,361	—	—
Interior Regional Housing Authority	263	1,254,232	—	—
Yakutat School District	264	294,948	—	—
Kake City School District	265	657,313	—	—
Aleutian Housing Authority	267	837,091	2,858	2,858
Bering Straits Regional Housing Authority	270	1,619,405	—	—
City of Egegik	271	120,788	7,788	7,788
Ilisagvik College	275	5,914,412	—	—
North Pacific Rim Housing Authority	276	1,405,919	—	—
Saxman Seaport	278	102,530	—	—
Tlingit-Haida Regional Housing Authority	279	3,066,056	—	—
City of Toksook Bay	280	25,281	260	260
Baranof Island Housing Authority	281	735,966	—	—
City of Delta Junction	282	188,205	4,222	4,222
City of Anderson	283	7,956	—	—
Inter-Island Ferry Authority	284	1,158,725	—	—
City of Seldovia	286	102,530	—	—
Northwest Inupiat Housing Authority	288	894,676	—	—
City of Upper Kalskag	290	9,832	756	756
City of Shaktoolik	291	25,857	116	116
Tagiugmiullu Nunamiullu Housing Authority	293	1,001,419	—	—
Municipality of Skagway	296	4,424,221	—	—
City of Nulato	297	109,275	—	—
City of Aniak	298	212,082	—	—
Alaska Gasline Development Corporation	299	1,088,499	26,021	26,021
Total for employers		2,415,153,790	530,962	530,962
Nonemployer:				
State of Alaska	999	150,200,210	7,034,984	7,034,984
Total of all participating entities		\$ 2,565,354,000	7,565,946	7,565,946

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

Deferred inflows of resources					OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	Difference between projected and actual investment earnings	Change in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense (benefit)	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
						Proportionate share of contributions	Total OPEB expense (benefit)
25,369	91,292	1,130,449	33,854	1,280,964	(838,180)	(63,836)	(902,016)
531	1,911	23,661	—	26,103	(17,543)	9,007	(8,536)
6,106	21,974	272,096	9,044	309,220	(201,748)	(15,788)	(217,536)
—	—	—	—	—	—	—	—
265	955	11,830	—	13,050	(8,772)	565	(8,207)
123,366	443,936	5,497,136	144,375	6,208,813	(4,075,893)	(221,602)	(4,297,495)
13,171	47,398	586,913	8,754	656,236	(435,171)	(15,243)	(450,414)
3,097	11,146	138,020	1,861	154,124	(102,336)	(540)	(102,876)
6,903	24,840	307,587	913	340,243	(228,063)	1,511	(226,552)
8,791	31,634	391,714	—	432,139	(290,439)	10,967	(279,472)
17,006	61,198	757,795	7,099	843,098	(561,873)	(3,951)	(565,824)
1,268	4,565	56,522	—	62,355	(41,909)	15,983	(25,926)
62,111	223,507	2,767,628	66,047	3,119,293	(2,052,079)	(125,108)	(2,177,187)
14,764	53,130	657,895	1,820	727,609	(487,801)	8,783	(479,018)
1,077	3,875	47,978	1,973	54,903	(35,574)	(3,833)	(39,407)
32,199	115,867	1,434,750	14,211	1,597,027	(1,063,806)	(9,565)	(1,073,371)
265	955	11,830	—	13,050	(8,772)	1,004	(7,768)
7,729	27,812	344,393	7,057	386,991	(255,352)	(9,569)	(264,921)
1,976	7,112	88,070	—	97,158	(65,300)	9,474	(55,826)
84	301	3,723	71	4,179	(2,760)	(492)	(3,252)
12,168	43,788	542,221	5,533	603,710	(402,034)	(7,231)	(409,265)
1,077	3,875	47,978	1,645	54,575	(35,574)	(3,299)	(38,873)
9,396	33,810	418,660	4,882	466,748	(310,419)	(3,691)	(314,110)
103	372	4,601	—	5,076	(3,411)	1,521	(1,890)
272	977	12,100	—	13,349	(8,971)	(68)	(9,039)
10,517	37,844	468,610	9,161	526,132	(347,455)	(7,911)	(355,366)
46,461	167,192	2,070,299	68,716	2,352,668	(1,535,039)	(119,944)	(1,654,983)
1,148	4,130	51,135	163	56,576	(37,914)	(1,396)	(39,310)
2,227	8,015	99,243	3,931	113,416	(73,584)	(7,852)	(81,436)
11,431	41,135	509,359	—	561,925	(377,668)	45,355	(332,313)
25,362,990	91,269,232	1,130,162,711	7,565,946	1,254,360,879	(837,967,724)	(7,842,828)	(845,810,552)
1,577,343	5,676,101	70,285,660	—	77,539,104	(52,113,836)	7,842,828	(44,271,008)
26,940,333	96,945,333	1,200,448,371	7,565,946	1,331,899,983	(890,081,560)	—	(890,081,560)

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

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

June 30, 2021

(1) Plan Description

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

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

There are three tiers within the Plan:

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

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

(2) Basis of Presentation

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

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

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

June 30, 2021

(3) Allocation Methodology

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB asset, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of OPEB amounts by employer and nonemployer are based on the ratio of the present value of projected future contributions for each employer to the total present value of projected future contributions to the Plan for the fiscal years 2023 to 2039. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

(4) Contributions

Employer contributions are actuarially determined and adopted by the Alaska Retirement Management Board (Board). Employer contributions were 7.43% of annual payroll for the year ended June 30, 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.

(5) Collective Net OPEB Asset

(a) Components of the Collective Net OPEB Asset

The components of the collective net OPEB asset of the Plan as of June 30, 2021 are as follows:

Total OPEB liability	\$ 7,218,787,000
Plan fiduciary net position	<u>(9,784,141,000)</u>
Net OPEB asset	<u>\$ (2,565,354,000)</u>

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

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

June 30, 2021

The total OPEB 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. The actuarial valuation used the following actuarial assumptions as of the June 30, 2021 measurement date:

Inflation rate	2.50% per year
Salary increases	Graded by service, from 7.75% to 2.75% for peace officer/firefighter Graded by service, from 6.75% to 2.75% for all others
Investment rate of return	7.38%, net of postretirement healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Healthcare cost trend rates	Pre-65 medical: 6.5% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drug: 7.5% grading down to 4.5% Employer Group Waiver Plan (EGWP): 7.5% grading down to 4.5%
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Post-commencement mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. The rates for pre-commencement mortality were 100% of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.
Participation	100% of system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible. 20% of non-system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

The actuarial assumptions used in the June 30, 2020 actuarial valuation were based on the results of an actuarial experience study for the period from 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 with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. Retired member contributions were updated to reflect the 5% decrease from Calendar Year (CY) 20 to CY21.
3. 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.

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June 30, 2021

(b) Long-term Rate of Return

The long-term expected rate of return on postretirement healthcare 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 postretirement healthcare 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	28.0 %	6.63 %
Global equity (non-US)	19.0	5.41
Aggregate bonds	22.0	0.76
Opportunistic	6.0	4.39
Real assets	13.0	3.16
Private equity	12.0	9.29
Cash equivalents	—	0.13

(c) Discount Rate

The discount rate used to measure the total OPEB 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 postretirement healthcare 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 postretirement healthcare plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the collective net OPEB asset as of June 30, 2021, calculated using the discount rate of 7.38%, as well as what the System's net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	<u>1% decrease (6.38%)</u>	<u>Current discount rate (7.38%)</u>	<u>1% increase (8.38%)</u>
\$	1,677,703,000	2,565,354,000	3,302,482,000

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June 30, 2021

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

The following presents the collective net OPEB asset as of June 30, 2021, calculated using the healthcare cost trend rates, as well as what the System's net OPEB asset would be if it were calculated using trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates:

	1% decrease	Current healthcare cost trend rate	1% increase
\$	3,388,772,000	2,565,354,000	1,571,703,000

(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 ending June 30, 2021:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources	None					
Deferred inflows of resources:						
Difference between expected and actual experience	2020	1.7 years	\$ 36,329,588	—	36,329,588	—
	2021	1.5 years	—	80,821,000	53,880,667	26,940,333
			36,329,588	80,821,000	90,210,255	26,940,333
Change in assumptions	2020	1.7 years	315,668,706	—	315,668,706	—
	2021	1.5 years	—	290,836,000	193,890,667	96,945,333
			315,668,706	290,836,000	509,559,373	96,945,333
Difference between projected and actual earnings on OPEB plan investments	2017	5 years	66,135,400	—	66,135,400	—
	2018	5 years	9,536,586	—	4,768,292	4,768,294
	2019	5 years	(61,201,083)	—	(20,400,360)	(40,800,723)
	2020	5 years	(196,169,600)	—	(49,042,400)	(147,127,200)
	2021	5 years	—	1,729,510,000	345,902,000	1,383,608,000
			(181,698,697)	1,729,510,000	347,362,932	1,200,448,371
Total deferred inflows of resources			\$ 170,299,597	2,101,167,000	947,132,560	1,324,334,037

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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 1.5 years for the 2021 amount.

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

Year ending June 30:		
2022	\$	(405,113,198)
2023		(276,459,239)
2024		(296,859,600)
2025		<u>(345,902,000)</u>
Total	\$	<u><u>(1,324,334,037)</u></u>

(7) Collective OPEB Expense (Benefit)

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

Service cost	\$	82,428,000
Interest on total OPEB liability		535,241,000
Administrative expense		4,859,000
Expected investment return net of investment expenses		(564,881,000)
Other		(596,000)
Recognition (amortization) of deferred outflows/inflows of resources:		
Difference between projected and actual investment earnings on OPEB plan investments		(347,362,932)
Difference between expected and actual experience		(90,210,255)
Change in assumptions		<u>(509,559,373)</u>
Total OPEB expense (benefit)	\$	<u><u>(890,081,560)</u></u>

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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	\$ 311,000	0.29081 %
Annette Island School District	103	167,000	0.15616
Bering Strait School District	104	809,000	0.75649
Chatham School District	105	57,000	0.05330
Alaska Municipal League	106	12,000	0.01122
City of Valdez	107	968,000	0.90517
Juneau Borough School District	108	1,412,000	1.32035
Matanuska-Susitna Borough	109	2,455,000	2.29566
Matanuska-Susitna Borough School District	110	3,119,000	2.91656
Anchorage School District	111	9,270,000	8.66833
Copper River School District	112	111,000	0.10380
University of Alaska	113	10,789,000	10.08874
City of Kenai	115	764,000	0.71441
Fairbanks North Star Borough	116	2,397,000	2.24142
Fairbanks North Star Borough School District	117	3,445,000	3.22140
Denali Borough School District	118	113,000	0.10567
City And Borough of Sitka	120	959,000	0.89676
Chugach School District	121	55,000	0.05143
Ketchikan Gateway Borough	122	546,000	0.51056
City of Soldotna	123	416,000	0.38900
Iditarod Area School District	124	94,000	0.08790
Kuspuk School District	125	191,000	0.17860
City And Borough of Juneau	126	3,709,000	3.46827
City of Kodiak	128	771,000	0.72096
City of Fairbanks	129	796,000	0.74434
City of Wasilla	131	809,000	0.75649
Sitka Borough School District	133	254,000	0.23751
City of Palmer	134	422,000	0.39461
City And Borough of Wrangell	135	338,000	0.31606
City of Bethel	136	665,000	0.62184
Valdez City School District	137	202,000	0.18889
Hoonah City School District	138	54,000	0.05050
City of Nome	139	361,000	0.33757
City of Kotzebue	140	466,000	0.43575
Galena City School District	141	361,000	0.33757
City of Petersburg	143	496,000	0.46381
Bristol Bay Borough	144	320,000	0.29923
North Slope Borough	145	7,616,000	7.12168
Wrangell Public School District	146	82,000	0.07668
City of Cordova	148	315,000	0.29455
Nome City School District	149	138,000	0.12904
City of King Cove	151	104,000	0.09725
Alaska Housing Finance Corporation	152	1,881,000	1.75891
Lower Yukon School District	153	820,000	0.76678
Northwest Arctic Borough School District	154	732,000	0.68449
Southeast Island School District	155	87,000	0.08135
Pribilof School District	156	30,000	0.02805
Lower Kuskokwim School District	157	1,885,000	1.76265
Kodiak Island Borough School District	158	703,000	0.65737
Yukon Flats School District	159	101,000	0.09444
Yukon / Koyukuk School District	160	270,000	0.25248

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

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
North Slope Borough School District	161	\$ 1,183,000	1.10622 %
Cordova Community Medical Center	163	445,000	0.41612
Lake And Peninsula Borough School District	164	189,000	0.17673
Tanana School District	166	14,000	0.01309
Southeast Regional Resource Center	167	173,000	0.16177
Hydaburg City School District	168	51,000	0.04769
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	157,000	0.14681
City of Barrow	171	142,000	0.13278
City of Saint Paul	172	163,000	0.15242
Municipality of Anchorage	173	20,748,000	19.40140
Kodiak Island Borough	174	278,000	0.25996
Nome Joint Utility System	175	93,000	0.08696
City of Sand Point	176	111,000	0.10380
Ketchikan Gateway Borough School District	177	703,000	0.65737
City of Dillingham	178	283,000	0.26463
City of Unalaska	179	1,165,000	1.08939
Kenai Peninsula Borough	180	1,883,000	1.76078
City of Ketchikan	181	1,030,000	0.96315
City of Seward	182	435,000	0.40677
City of Fort Yukon	183	61,000	0.05704
Bristol Bay Borough School District	184	36,000	0.03366
Cordova City School District	185	105,000	0.09818
City of Craig	186	154,000	0.14400
Petersburg Medical Center	187	789,000	0.73779
Haines Borough	189	252,000	0.23564
Kenai Peninsula Borough School District	190	1,753,000	1.63922
City of North Pole	191	287,000	0.26837
City of Galena	192	94,000	0.08790
City of Nenana	193	17,000	0.01590
Yupit School District	195	195,000	0.18234
Nenana City School District	196	189,000	0.17673
City of Saxman	198	14,000	0.01309
City of Hoonah	199	88,000	0.08229
City of Pelican	200	18,000	0.01683
City of Whittier	202	129,000	0.12063
Anchorage Community Development Authority	203	126,000	0.11782
Craig City School District	204	90,000	0.08416
Dillingham City School District	205	129,000	0.12063
City of Thorne Bay	206	36,000	0.03366
City of Akutan	208	88,000	0.08229
Unalaska City School District	209	90,000	0.08416
Kashunamiut School District	211	170,000	0.15897
City of Homer	215	674,000	0.63025
Special Education Service Agency	218	18,000	0.01683
Bartlett Regional Hospital	219	3,728,000	3.48603
Northwest Arctic Borough	220	244,000	0.22816
Saint Mary's School District	221	111,000	0.10380
Bristol Bay Regional Housing Authority	223	128,000	0.11969
Copper River Basin Regional Housing Authority	224	60,000	0.05611
Skagway City School District	225	26,000	0.02431

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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 Klawock	227	\$ 73,000	0.06826 %
Petersburg City School District	228	102,000	0.09538
Aleutians East Borough	230	88,000	0.08229
City of Huslia	235	18,000	0.01683
City of Kaltag	237	2,000	0.00187
Haines Borough School District	240	88,000	0.08229
City of Atka	243	1,000	0.00094
Aleutians East Borough School District	244	100,000	0.09351
Delta/Greely School District	246	165,000	0.15429
Lake And Peninsula Borough	247	39,000	0.03647
City And Borough of Yakutat	248	84,000	0.07855
City of Unalakleet	249	—	—
Klawock City School District	251	75,000	0.07013
Alaska Gateway School District	255	225,000	0.21040
Pelican City School District	257	3,000	0.00281
Denali Borough	258	54,000	0.05050
City of Kachemak	260	—	—
Cook Inlet Housing Authority	262	1,093,000	1.02206
Interior Regional Housing Authority	263	119,000	0.11128
Yakutat School District	264	27,000	0.02525
Kake City School District	265	59,000	0.05517
Aleutian Housing Authority	267	79,000	0.07387
Bering Straits Regional Housing Authority	270	150,000	0.14026
City of Egegik	271	14,000	0.01309
Ilisagvik College	275	550,000	0.51430
North Pacific Rim Housing Authority	276	132,000	0.12343
Saxman Seaport	278	9,000	0.00842
Tlingit-Haida Regional Housing Authority	279	287,000	0.26837
City of Toksook Bay	280	—	—
Baranof Island Housing Authority	281	69,000	0.06452
City of Delta Junction	282	18,000	0.01683
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	108,000	0.10099
City of Seldovia	286	10,000	0.00935
Northwest Inupiat Housing Authority	288	82,000	0.07668
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	—	—
Tagiugmiullu Nunamiullu Housing Authority	293	92,000	0.08603
Municipality of Skagway	296	413,000	0.38619
City of Nulato	297	—	—
City of Aniak	298	18,000	0.01683
Alaska Gasline Development Corporation	299	102,000	0.09538
Total of all participating employers		<u>\$ 106,941,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report.

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Employer	Employer number	State proportionate share of net OPEB asset attributable to employer	Employer OPEB benefit and related revenue attributable to special funding situation
Southwest Region School District	102	\$ 436,804	(151,555)
Annette Island School District	103	234,554	(81,381)
Bering Strait School District	104	1,136,252	(394,237)
Chatham School District	105	80,057	(27,777)
Alaska Municipal League	106	16,854	(5,848)
City of Valdez	107	1,359,570	(471,720)
Juneau Borough School District	108	1,983,175	(688,087)
Matanuska-Susitna Borough	109	3,448,084	(1,196,356)
Matanuska-Susitna Borough School District	110	4,380,681	(1,519,932)
Anchorage School District	111	13,019,852	(4,517,400)
Copper River School District	112	155,901	(54,092)
University of Alaska	113	15,153,309	(5,257,630)
City of Kenai	115	1,073,049	(372,308)
Fairbanks North Star Borough	116	3,366,622	(1,168,091)
Fairbanks North Star Borough School District	117	4,838,553	(1,678,796)
Denali Borough School District	118	158,710	(55,066)
City And Borough of Sitka	120	1,346,930	(467,334)
Chugach School District	121	77,248	(26,802)
Ketchikan Gateway Borough	122	766,865	(266,073)
City of Soldotna	123	584,278	(202,723)
Iditarod Area School District	124	132,024	(45,808)
Kuspuk School District	125	268,262	(93,077)
City And Borough of Juneau	126	5,209,345	(1,807,447)
City of Kodiak	128	1,082,881	(375,719)
City of Fairbanks	129	1,117,994	(387,902)
City of Wasilla	131	1,136,252	(394,237)
Sitka Borough School District	133	356,747	(123,778)
City of Palmer	134	592,705	(205,646)
City And Borough of Wrangell	135	474,726	(164,712)
City of Bethel	136	934,002	(324,064)
Valdez City School District	137	283,712	(98,437)
Hoonah City School District	138	75,844	(26,315)
City of Nome	139	507,030	(175,920)
City of Kotzebue	140	654,504	(227,088)
Galena City School District	141	507,030	(175,920)
City of Petersburg	143	696,639	(241,708)
Bristol Bay Borough	144	449,445	(155,940)
North Slope Borough	145	10,696,784	(3,711,383)
Wrangell Public School District	146	115,170	(39,960)
City of Cordova	148	442,422	(153,504)
Nome City School District	149	193,823	(67,249)
City of King Cove	151	146,070	(50,681)

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As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of net OPEB asset attributable to employer</u>	<u>Employer OPEB benefit and related revenue attributable to special funding situation</u>
Alaska Housing Finance Corporation	152	\$ 2,641,892	(916,637)
Lower Yukon School District	153	1,151,702	(399,597)
Northwest Arctic Borough School District	154	1,028,105	(356,714)
Southeast Island School District	155	122,193	(42,396)
Pribilof School District	156	42,135	(14,619)
Lower Kuskokwim School District	157	2,647,510	(918,587)
Kodiak Island Borough School District	158	987,374	(342,582)
Yukon Flats School District	159	141,856	(49,219)
Yukon / Koyukuk School District	160	379,219	(131,575)
North Slope Borough School District	161	1,661,541	(576,492)
Cordova Community Medical Center	163	625,009	(216,855)
Lake And Peninsula Borough School District	164	265,453	(92,102)
Tanana School District	166	19,663	(6,822)
Southeast Regional Resource Center	167	242,981	(84,305)
Hydaburg City School District	168	71,630	(24,853)
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	220,509	(76,508)
City of Barrow	171	199,441	(69,199)
City of Saint Paul	172	228,936	(79,432)
Municipality of Anchorage	173	29,140,875	(10,110,789)
Kodiak Island Borough	174	390,455	(135,473)
Nome Joint Utility System	175	130,620	(45,320)
City of Sand Point	176	155,901	(54,092)
Ketchikan Gateway Borough School District	177	987,374	(342,582)
City of Dillingham	178	397,478	(137,910)
City of Unalaska	179	1,636,260	(567,721)
Kenai Peninsula Borough	180	2,644,701	(917,612)
City of Ketchikan	181	1,446,650	(501,933)
City of Seward	182	610,964	(211,982)
City of Fort Yukon	183	85,675	(29,726)
Bristol Bay Borough School District	184	50,563	(17,543)
Cordova City School District	185	147,474	(51,168)
City of Craig	186	216,295	(75,046)
Petersburg Medical Center	187	1,108,162	(384,491)
Haines Borough	189	353,938	(122,803)
Kenai Peninsula Borough School District	190	2,462,114	(854,261)
City of North Pole	191	403,096	(139,859)
City of Galena	192	132,024	(45,808)
City of Nenana	193	23,877	(8,284)
Yupiiit School District	195	273,880	(95,026)
Nenana City School District	196	265,453	(92,102)
City of Saxman	198	19,663	(6,822)

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Employer	Employer number	State proportionate share of net OPEB asset attributable to employer	Employer OPEB benefit and related revenue attributable to special funding situation
City of Hoonah	199	\$ 123,597	(42,884)
City of Pelican	200	25,281	(8,772)
City of Whittier	202	181,182	(62,863)
Anchorage Community Development Authority	203	176,969	(61,402)
Craig City School District	204	126,406	(43,858)
Dillingham City School District	205	181,182	(62,863)
City of Thorne Bay	206	50,563	(17,543)
City of Akutan	208	123,597	(42,884)
Unalaska City School District	209	126,406	(43,858)
Kashunamiut School District	211	238,768	(82,843)
City of Homer	215	946,643	(328,450)
Special Education Service Agency	218	25,281	(8,772)
Bartlett Regional Hospital	219	5,236,031	(1,816,706)
Northwest Arctic Borough	220	342,702	(118,905)
Saint Mary's School District	221	155,901	(54,092)
Bristol Bay Regional Housing Authority	223	179,778	(62,376)
Copper River Basin Regional Housing Authority	224	84,271	(29,239)
Skagway City School District	225	36,517	(12,670)
City of Klawock	227	102,530	(35,574)
Petersburg City School District	228	143,261	(49,706)
Aleutians East Borough	230	123,597	(42,884)
City of Huslia	235	25,281	(8,772)
City of Kaltag	237	2,809	(975)
Haines Borough School District	240	123,597	(42,884)
City of Atka	243	1,405	(487)
Aleutians East Borough School District	244	140,451	(48,731)
Delta/Greely School District	246	231,745	(80,407)
Lake And Peninsula Borough	247	54,776	(19,005)
City And Borough of Yakutat	248	117,979	(40,934)
City of Unalakleet	249	—	—
Klawock City School District	251	105,339	(36,549)
Alaska Gateway School District	255	316,016	(109,646)
Pelican City School District	257	4,214	(1,462)
Denali Borough	258	75,844	(26,315)
City of Kachemak	260	—	—
Cook Inlet Housing Authority	262	1,535,135	(532,634)
Interior Regional Housing Authority	263	167,137	(57,990)
Yakutat School District	264	37,922	(13,157)
Kake City School District	265	82,866	(28,752)
Aleutian Housing Authority	267	110,957	(38,498)
Bering Straits Regional Housing Authority	270	210,677	(73,097)
City of Egegik	271	19,663	(6,822)

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2021

Employer	Employer number	State proportionate share of net OPEB asset attributable to employer	Employer OPEB benefit and related revenue attributable to special funding situation
Illisagvik College	275	\$ 772,483	(268,023)
North Pacific Rim Housing Authority	276	185,396	(64,325)
Saxman Seaport	278	12,641	(4,386)
Tlingit-Haida Regional Housing Authority	279	403,096	(139,859)
City of Toksook Bay	280	—	—
Baranof Island Housing Authority	281	96,912	(33,625)
City of Delta Junction	282	25,281	(8,772)
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	151,688	(52,630)
City of Seldovia	286	14,045	(4,873)
Northwest Inupiat Housing Authority	288	115,170	(39,960)
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	—	—
Tagiugmiullu Nunamiullu Housing Authority	293	129,215	(44,833)
Municipality of Skagway	296	580,065	(201,261)
City of Nulato	297	—	—
City of Aniak	298	25,281	(8,772)
Alaska Gasline Development Corporation	299	143,261	(49,706)
Total of all participating employers		\$ <u>150,200,210</u>	<u>(52,113,836)</u>

See accompanying independent auditors' report

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

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2021

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Employer:				
State of Alaska	101	\$ 34,536,170	95,721	34,631,891
Southwest Region School District	102	95,166	264	95,430
Annette Island School District	103	5,190	14	5,204
Bering Strait School District	104	236,918	657	237,575
Chatham School District	105	10,470	29	10,499
Alaska Municipal League	106	1,816	5	1,821
City of Valdez	107	216,131	599	216,730
Juneau Borough School District	108	379,306	1,051	380,357
Matanuska-Susitna Borough	109	595,468	1,650	597,118
Matanuska-Susitna Borough School District	110	747,546	2,072	749,618
Anchorage School District	111	2,565,768	7,111	2,572,879
Copper River School District	112	24,863	69	24,932
University of Alaska	113	5,159,100	14,299	5,173,399
City of Kenai	115	209,727	581	210,308
Fairbanks North Star Borough	116	699,228	1,938	701,166
Fairbanks North Star Borough School District	117	942,898	2,613	945,511
Denali Borough School District	118	270	1	271
City And Borough of Sitka	120	289,779	803	290,582
Chugach School District	121	15,017	42	15,059
Ketchikan Gateway Borough	122	200,446	556	201,002
City of Soldotna	123	135,908	377	136,285
Iditarod Area School District	124	19,759	55	19,814
Kuspuk School District	125	73,985	205	74,190
City And Borough of Juneau	126	1,265,904	3,509	1,269,413
City of Kodiak	128	203,011	563	203,574
City of Fairbanks	129	247,981	687	248,668
City of Wasilla	131	208,912	579	209,491
Sitka Borough School District	133	51,393	142	51,535
City of Palmer	134	97,529	270	97,799
City And Borough of Wrangell	135	96,353	267	96,620
City of Bethel	136	125,942	349	126,291
Valdez City School District	137	31,084	86	31,170
Hoonah City School District	138	19,513	54	19,567
City of Nome	139	69,955	194	70,149
City of Kotzebue	140	55,072	153	55,225
Galena City School District	141	108,911	302	109,213
City of Petersburg	143	123,202	341	123,543
Bristol Bay Borough	144	72,401	201	72,602
North Slope Borough	145	2,063,688	5,720	2,069,408
Wrangell Public School District	146	9,053	25	9,078
City of Cordova	148	78,244	217	78,461
Nome City School District	149	48,368	134	48,502
City of King Cove	151	44,789	124	44,913
Alaska Housing Finance Corporation	152	725,337	2,010	727,347
Lower Yukon School District	153	254,812	706	255,518
Northwest Arctic Borough School District	154	209,879	582	210,461
Southeast Island School District	155	10,103	28	10,131
Pribilof School District	156	13,620	38	13,658
Lower Kuskokwim School District	157	590,235	1,636	591,871
Kodiak Island Borough School District	158	150,125	416	150,541
Yukon Flats School District	159	22,342	62	22,404

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

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2021

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Yukon / Koyukuk School District	160	\$ 76,861	213	77,074
North Slope Borough School District	161	274,838	762	275,600
Cordova Community Medical Center	163	35,524	98	35,622
Lake And Peninsula Borough School District	164	40,363	112	40,475
Tanana School District	166	1,892	5	1,897
Southeast Regional Resource Center	167	54,190	150	54,340
Hydaburg City School District	168	303	1	304
City of Tanana	169	—	—	—
North Pacific Fishery Management Council	170	55,466	154	55,620
City of Barrow	171	47,557	132	47,689
City of Saint Paul	172	42,510	118	42,628
Municipality of Anchorage	173	8,310,138	23,033	8,333,171
Kodiak Island Borough	174	76,372	212	76,584
Nome Joint Utility System	175	53,022	147	53,169
City of Sand Point	176	16,424	46	16,470
Ketchikan Gateway Borough School District	177	125,268	347	125,615
City of Dillingham	178	55,014	152	55,166
City of Unalaska	179	215,815	598	216,413
Kenai Peninsula Borough	180	523,450	1,451	524,901
City of Ketchikan	181	345,333	957	346,290
City of Seward	182	119,533	331	119,864
City of Fort Yukon	183	13,811	38	13,849
Bristol Bay Borough School District	184	5,622	16	5,638
Cordova City School District	185	23,922	66	23,988
City of Craig	186	40,366	112	40,478
Petersburg Medical Center	187	148,656	412	149,068
Haines Borough	189	36,722	102	36,824
Kenai Peninsula Borough School District	190	480,814	1,333	482,147
City of North Pole	191	71,615	199	71,814
City of Galena	192	29,380	81	29,461
City of Nenana	193	478	1	479
Yupit School District	195	69,018	191	69,209
Nenana City School District	196	35,308	98	35,406
City of Saxman	198	—	—	—
City of Hoonah	199	7,390	20	7,410
City of Pelican	200	4,447	12	4,459
City of Whittier	202	21,282	59	21,341
Anchorage Community Development Authority	203	28,693	80	28,773
Craig City School District	204	12,525	35	12,560
Dillingham City School District	205	21,716	60	21,776
City of Thorne Bay	206	8,711	24	8,735
City of Akutan	208	19,269	53	19,322
Unalaska City School District	209	35,934	100	36,034
Kashunamiut School District	211	65,363	181	65,544
City of Homer	215	188,577	523	189,100
Special Education Service Agency	218	7,284	20	7,304
Bartlett Regional Hospital	219	790,876	2,192	793,068
Northwest Arctic Borough	220	77,116	214	77,330
Saint Mary's School District	221	17,259	48	17,307
Bristol Bay Regional Housing Authority	223	46,996	130	47,126
Copper River Basin Regional Housing Authority	224	21,437	59	21,496

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

Supplemental Schedule of Employer and Nonemployer Contributions (Unaudited)

For the year ended June 30, 2021

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Skagway City School District	225	\$ 7,945	22	7,967
City of Klawock	227	15,929	44	15,973
Petersburg City School District	228	19,746	55	19,801
Aleutians East Borough	230	47,845	133	47,978
City of Huslia	235	8,415	23	8,438
City of Kaltag	237	1,549	4	1,553
Haines Borough School District	240	29,737	82	29,819
City of Elim	242	224	1	225
City of Atka	243	113	—	113
Aleutians East Borough School District	244	33,134	92	33,226
Delta/Greely School District	246	63,715	177	63,892
Lake And Peninsula Borough	247	1,276	4	1,280
City And Borough of Yakutat	248	40,476	112	40,588
City of Unalakleet	249	—	—	—
Klawock City School District	251	18,109	50	18,159
City of Mekoryik	254	(211)	(1)	(212)
Alaska Gateway School District	255	33,189	92	33,281
Pelican City School District	257	7,903	22	7,925
Denali Borough	258	5,516	15	5,531
City of Allakaket	259	—	—	—
City of Kachemak	260	1,962	5	1,967
Cook Inlet Housing Authority	262	253,205	702	253,907
Interior Regional Housing Authority	263	34,152	95	34,247
Yakutat School District	264	8,562	24	8,586
Kake City School District	265	22,382	62	22,444
Aleutian Housing Authority	267	32,302	90	32,392
Bering Straits Regional Housing Authority	270	57,243	159	57,402
City of Egegik	271	29,728	82	29,810
Ilisagvik College	275	117,594	326	117,920
North Pacific Rim Housing Authority	276	63,465	176	63,641
Saxman Seaport	278	—	—	—
Tlingit-Haida Regional Housing Authority	279	53,300	148	53,448
City of Toksook Bay	280	1,933	5	1,938
Baranof Island Housing Authority	281	23,253	64	23,317
City of Delta Junction	282	10,341	29	10,370
City of Anderson	283	—	—	—
Inter-Island Ferry Authority	284	33,052	92	33,144
City of Seldovia	286	—	—	—
Northwest Inupiat Housing Authority	288	22,135	61	22,196
City of Upper Kalskag	290	1,309	4	1,313
City of Shaktoolik	291	1,034	3	1,037
Tagiugmiullu Nunamiullu Housing Authority	293	25,753	71	25,824
Municipality of Skagway	296	68,856	191	69,047
City of Nulato	297	2,418	7	2,425
City of Aniak	298	132	—	132
Alaska Gasline Development Corporation	299	33,324	92	33,416
Total employer contributions		68,191,192	189,000	68,380,192
Nonemployer:				
State of Alaska	999	—	—	—
Total of all participating entities		\$ 68,191,192	189,000	68,380,192

See accompanying independent auditors' report