



**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, 2022

(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

Opinions

We have audited the 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, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB 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, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability, 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, 2022, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for 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' Responsibilities for the Audit of the Schedules

Our objectives are 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, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a



reasonable user based on the schedule of employer and nonemployer allocations and the specified totals included in the schedule of OPEB amounts by employer and nonemployer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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.
- Obtain an understanding of internal control relevant to the audit 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, the financial statements of the State of Alaska Public Employees' Retirement System as of and for the year ended June 30, 2022, and our report thereon, dated October 14, 2022, 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, Alaska Management Retirement Board, State of Alaska Public Employees' Retirement System employers 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
March 28, 2023

**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, 2022

<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	\$ 977,053,000	49.78864 %
Southwest Region School District	102	2,243,000	0.11430
Annette Island School District	103	1,377,000	0.07017
Bering Strait School District	104	5,701,000	0.29051
Chatham School District	105	432,000	0.02201
Alaska Municipal League	106	—	—
City of Valdez	107	7,350,000	0.37454
Juneau Borough School District	108	9,470,000	0.48257
Matanuska-Susitna Borough	109	18,184,000	0.92662
Matanuska-Susitna Borough School District	110	22,365,000	1.13967
Anchorage School District	111	64,770,000	3.30055
Copper River School District	112	919,000	0.04683
University of Alaska	113	78,704,000	4.01059
City of Kenai	115	5,513,000	0.28093
Fairbanks North Star Borough	116	18,060,000	0.92030
Fairbanks North Star Borough School District	117	23,606,000	1.20291
Denali Borough School District	118	996,000	0.05075
City And Borough of Sitka	120	7,040,000	0.35874
Chugach School District	121	466,000	0.02375
Ketchikan Gateway Borough	122	3,907,000	0.19909
City of Soldotna	123	3,113,000	0.15863
Iditarod Area School District	124	677,000	0.03450
Kuspuk School District	125	1,524,000	0.07766
City And Borough of Juneau	126	26,313,000	1.34086
City of Kodiak	128	5,784,000	0.29474
City of Fairbanks	129	5,951,000	0.30325
City of Wasilla	131	6,280,000	0.32002
Sitka Borough School District	133	1,776,000	0.09050
City of Palmer	134	3,033,000	0.15456
City And Borough of Wrangell	135	2,414,000	0.12301
City of Bethel	136	5,078,000	0.25876
Valdez City School District	137	1,540,000	0.07848
Hoonah City School District	138	334,000	0.01702
City of Nome	139	2,495,000	0.12714
City of Kotzebue	140	3,191,000	0.16261
Galena City School District	141	2,966,000	0.15114
City of Petersburg	143	3,531,000	0.17993
Bristol Bay Borough	144	2,196,000	0.11190
North Slope Borough	145	51,952,000	2.64737
Wrangell Public School District	146	346,000	0.01763
City of Cordova	148	2,198,000	0.11201
Nome City School District	149	919,000	0.04683
City of King Cove	151	805,000	0.04102
Alaska Housing Finance Corporation	152	13,494,000	0.68763
Lower Yukon School District	153	6,392,000	0.32572
Northwest Arctic Borough School District	154	4,870,000	0.24817
Southeast Island School District	155	468,000	0.02385
Pribilof School District	156	184,000	0.00938
Lower Kuskokwim School District	157	13,046,000	0.66480
Kodiak Island Borough School District	158	4,839,000	0.24659
Yukon Flats School District	159	683,000	0.03480

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Yukon / Koyukuk School District	160	\$ 1,890,000	0.09631 %
North Slope Borough School District	161	8,384,000	0.42723
Cordova Community Medical Center	163	3,114,000	0.15868
Lake And Peninsula Borough School District	164	1,275,000	0.06497
Tanana School District	166	65,000	0.00331
Southeast Regional Resource Center	167	1,570,000	0.08000
Hydaburg City School District	168	471,000	0.02400
City of Tanana	169	—	0.00029
North Pacific Fishery Management Council	170	1,140,000	0.05809
City of Barrow	171	987,000	0.05030
City of Saint Paul	172	1,473,000	0.07506
Municipality of Anchorage	173	146,845,000	7.48292
Kodiak Island Borough	174	1,744,000	0.08887
Nome Joint Utility System	175	560,000	0.02854
City of Sand Point	176	784,000	0.03995
Ketchikan Gateway Borough School District	177	5,284,000	0.26926
City of Dillingham	178	1,766,000	0.08999
City of Unalaska	179	8,422,000	0.42917
Kenai Peninsula Borough	180	14,320,000	0.72972
City of Ketchikan	181	7,151,000	0.36440
City of Seward	182	3,511,000	0.17891
City of Fort Yukon	183	380,000	0.01936
Bristol Bay Borough School District	184	363,000	0.01850
Cordova City School District	185	691,000	0.03521
City of Craig	186	1,267,000	0.06456
Petersburg Medical Center	187	6,318,000	0.32195
Haines Borough	189	1,588,000	0.08092
Kenai Peninsula Borough School District	190	12,299,000	0.62673
City of North Pole	191	2,081,000	0.10604
City of Galena	192	647,000	0.03297
City of Nenana	193	150,000	0.00764
Yupit School District	195	1,419,000	0.07231
Nenana City School District	196	1,254,000	0.06390
City of Saxman	198	87,000	0.00443
City of Hoonah	199	622,000	0.03170
City of Pelican	200	87,000	0.00443
City of Whittier	202	1,051,000	0.05356
Anchorage Community Development Authority	203	931,000	0.04744
Craig City School District	204	695,000	0.03542
Dillingham City School District	205	973,000	0.04958
City of Thorne Bay	206	273,000	0.01391
City of Akutan	208	610,000	0.03108
Unalaska City School District	209	818,000	0.04168
Kashunamiut School District	211	1,414,000	0.07205
City of Homer	215	4,715,000	0.24027
Special Education Service Agency	218	162,000	0.00826
Bartlett Regional Hospital	219	27,790,000	1.41612
Northwest Arctic Borough	220	1,774,000	0.09040
Saint Mary's School District	221	767,000	0.03908
Bristol Bay Regional Housing Authority	223	961,000	0.04897
Copper River Basin Regional Housing Authority	224	449,000	0.02288

**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, 2022

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Skagway City School District	225	\$ 230,000	0.01172 %
City of Klawock	227	535,000	0.02726
Petersburg City School District	228	765,000	0.03898
Aleutians East Borough	230	654,000	0.03333
City of Huslia	235	112,000	0.00571
City of Kaltag	237	22,000	0.00112
Haines Borough School District	240	650,000	0.03312
City of Elim	242	—	0.00032
City of Atka	243	23,000	0.00117
Aleutians East Borough School District	244	700,000	0.03567
Delta/Greely School District	246	969,000	0.04938
Lake And Peninsula Borough	247	300,000	0.01529
City And Borough of Yakutat	248	636,000	0.03241
City of Unalakleet	249	—	0.00616
Klawock City School District	251	472,000	0.02405
City of Mekoryik	254	—	—
Alaska Gateway School District	255	1,847,000	0.09412
Pelican City School District	257	27,000	0.00138
Denali Borough	258	429,000	0.02186
City of Allakaket	259	—	—
City of Kachemak	260	18,000	0.00092
Cook Inlet Housing Authority	262	8,493,000	0.43279
Interior Regional Housing Authority	263	768,000	0.03914
Yakutat School District	264	212,000	0.01080
Kake City School District	265	438,000	0.02232
Aleutian Housing Authority	267	577,000	0.02940
Bering Straits Regional Housing Authority	270	866,000	0.04413
City of Egegik	271	91,000	0.00464
Ilisagvik College	275	3,803,000	0.19379
North Pacific Rim Housing Authority	276	1,072,000	0.05463
Saxman Seaport	278	23,000	0.00117
Tlingit-Haida Regional Housing Authority	279	2,119,000	0.10798
City of Toksook Bay	280	17,000	0.00087
Baranof Island Housing Authority	281	494,000	0.02517
City of Delta Junction	282	196,000	0.00999
City of Anderson	283	—	0.00031
Inter-Island Ferry Authority	284	752,000	0.03832
City of Seldovia	286	80,000	0.00408
Northwest Inupiat Housing Authority	288	307,000	0.01564
City of Upper Kalskag	290	7,000	0.00036
City of Shaktoolik	291	54,000	0.00275
Tagiugmiullu Nunamiullu Housing Authority	293	831,000	0.04235
Municipality of Skagway	296	2,832,000	0.14431
City of Nulato	297	—	0.00426
City of Aniak	298	207,000	0.01055
Alaska Gasline Development Corporation	299	614,000	0.03129
Total present value of projected future employer contributions		<u>1,743,182,000</u>	<u>88.84031</u>

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

<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	\$ <u>218,998,000</u>	<u>11.15969 %</u>
Total of all participating entities		\$ <u><u>1,962,180,000</u></u>	<u><u>100.00000 %</u></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
ALASKA RETIREE HEALTHCARE TRUST**

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2022

Employer / nonemployer	Employer/ nonemployer number	Net OPEB Asset	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total deferred outflows of resources
Deferred outflows of resources					
Employer:					
State of Alaska	101	\$ 979,623,792	55,577,620	421,058	55,998,678
Southwest Region School District	102	2,248,902	127,588	46,432	174,020
Annette Island School District	103	1,380,623	78,328	—	78,328
Bering Strait School District	104	5,716,000	324,289	135,751	460,040
Chatham School District	105	433,137	24,573	2,918	27,491
Alaska Municipal League	106	—	—	12,857	12,857
City of Valdez	107	7,369,339	418,089	73,521	491,610
Juneau Borough School District	108	9,494,917	538,681	303,677	842,358
MatanuskaSusitna Borough	109	18,231,845	1,034,359	249,373	1,283,732
MatanuskaSusitna Borough School District	110	22,423,846	1,272,186	430,346	1,702,532
Anchorage School District	111	64,940,421	3,684,306	1,615,898	5,300,204
Copper River School District	112	921,418	52,275	—	52,275
University of Alaska	113	78,911,084	4,476,912	1,820,445	6,297,357
City of Kenai	115	5,527,506	313,595	103,207	416,802
Fairbanks North Star Borough	116	18,107,519	1,027,305	223,581	1,250,886
Fairbanks North Star Borough School District	117	23,668,111	1,342,778	658,132	2,000,910
Denali Borough School District	118	998,621	56,655	—	56,655
City And Borough of Sitka	120	7,058,523	400,456	115,981	516,437
Chugach School District	121	467,226	26,507	—	26,507
Ketchikan Gateway Borough	122	3,917,280	222,242	88,863	311,105
City of Soldotna	123	3,121,191	177,076	46,836	223,912
Iditarod Area School District	124	678,781	38,510	12,352	50,862
Kuspuk School District	125	1,528,010	86,690	11,379	98,069
City And Borough of Juneau	126	26,382,234	1,496,760	646,748	2,143,508
City of Kodiak	128	5,799,219	329,011	71,383	400,394
City of Fairbanks	129	5,966,658	338,510	80,718	419,228
City of Wasilla	131	6,296,524	357,225	42,403	399,628
Sitka Borough School District	133	1,780,673	101,024	40,359	141,383
City of Palmer	134	3,040,980	172,526	58,624	231,150
City And Borough of Wrangell	135	2,420,352	137,315	59,960	197,275
City of Bethel	136	5,091,361	288,851	37,726	326,577
Valdez City School District	137	1,544,052	87,600	11,554	99,154
Hoonah City School District	138	334,879	18,999	17,304	36,303
City of Nome	139	2,501,565	141,923	59,100	201,023
City of Kotzebue	140	3,199,396	181,513	75,646	257,159
Galena City School District	141	2,973,804	168,715	—	168,715
City of Petersburg	143	3,540,291	200,854	76,163	277,017
Bristol Bay Borough	144	2,201,778	124,915	59,261	184,176
North Slope Borough	145	52,088,695	2,955,181	1,534,474	4,489,655
Wrangell Public School District	146	346,910	19,681	48,263	67,944
City of Cordova	148	2,203,783	125,029	53,530	178,559
Nome City School District	149	921,418	52,275	35,020	87,295
City of King Cove	151	807,118	45,791	8,064	53,855
Alaska Housing Finance Corporation	152	13,529,505	767,578	313,489	1,081,067
Lower Yukon School District	153	6,408,818	363,596	49,123	412,719
Northwest Arctic Borough School District	154	4,882,814	277,020	166,780	443,800
Southeast Island School District	155	469,231	26,621	36,883	63,504
Pribilof School District	156	184,484	10,466	11,788	22,254
Lower Kuskokwim School District	157	13,080,326	742,094	360,968	1,103,062
Kodiak Island Borough School District	158	4,851,732	275,256	127,413	402,669
Yukon Flats School District	159	684,797	38,851	17,564	56,415
Yukon / Koyukuk School District	160	1,894,973	107,509	51,437	158,946
North Slope Borough School District	161	8,406,060	476,906	176,380	653,286
Aleutian Region School District	162	—	—	—	—
Cordova Community Medical Center	163	3,122,193	177,133	63,637	240,770
Lake And Peninsula Borough School District	164	1,278,355	72,526	40,797	113,323
Sitka Community Hospital	165	—	—	—	—
Tanana School District	166	65,171	3,697	4,861	8,558
Southeast Regional Resource Center	167	1,574,131	89,306	—	89,306
Hydaburg City School District	168	472,239	26,792	—	26,792

Deferred inflows of resources				OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	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)
6,933,790	44,956,359	—	51,890,149	(332,771,289)	1,853,495	(330,917,794)
15,918	103,205	—	119,123	(763,936)	126,084	(637,852)
9,772	63,359	8,823	81,954	(468,988)	(68,232)	(537,220)
40,458	262,316	—	302,774	(1,941,685)	387,026	(1,554,659)
3,066	19,877	—	22,943	(147,133)	7,121	(140,012)
—	—	—	—	—	41,463	41,463
52,160	338,190	—	390,350	(2,503,312)	152,420	(2,350,892)
67,205	435,736	—	502,941	(3,225,356)	865,858	(2,359,498)
129,045	836,686	—	965,731	(6,193,229)	570,590	(5,622,639)
158,716	1,029,063	—	1,187,779	(7,617,222)	1,112,370	(6,504,852)
459,649	2,980,210	—	3,439,859	(22,059,802)	4,588,387	(17,471,415)
6,522	42,285	1,411	50,218	(312,999)	(12,296)	(325,295)
558,534	3,621,344	—	4,179,878	(26,805,538)	6,032,119	(20,773,419)
39,124	253,665	—	292,789	(1,877,655)	273,898	(1,603,757)
128,165	830,980	—	959,145	(6,150,996)	605,295	(5,545,701)
167,523	1,086,164	—	1,253,687	(8,039,890)	1,942,306	(6,097,584)
7,068	45,828	14,271	67,167	(339,224)	(66,955)	(406,179)
49,960	323,926	—	373,886	(2,397,731)	353,605	(2,044,126)
3,307	21,442	2,795	27,544	(158,713)	(6,350)	(165,063)
27,727	179,770	—	207,497	(1,330,672)	263,844	(1,066,828)
22,092	143,236	—	165,328	(1,060,246)	137,489	(922,757)
4,804	31,150	—	35,954	(230,577)	49,003	(181,574)
10,815	70,123	—	80,938	(519,054)	27,827	(491,227)
186,734	1,210,719	—	1,397,453	(8,961,859)	1,953,529	(7,008,330)
41,047	266,135	—	307,182	(1,969,954)	175,059	(1,794,895)
42,232	273,819	—	316,051	(2,026,832)	226,270	(1,800,562)
44,567	288,957	—	333,524	(2,138,885)	67,500	(2,071,385)
12,604	81,718	—	94,322	(604,882)	113,830	(491,052)
21,524	139,555	—	161,079	(1,033,000)	155,942	(877,058)
17,131	111,073	—	128,204	(822,176)	173,314	(648,862)
36,037	233,650	—	269,687	(1,729,499)	40,170	(1,689,329)
10,929	70,859	—	81,788	(524,504)	21,026	(503,478)
2,370	15,368	—	17,738	(113,756)	54,701	(59,055)
17,706	114,800	—	132,506	(849,764)	144,914	(704,850)
22,645	146,825	—	169,470	(1,086,812)	176,111	(910,701)
21,049	136,472	4,447	161,968	(1,010,180)	(34,455)	(1,044,635)
25,058	162,469	—	187,527	(1,202,612)	198,666	(1,003,946)
15,584	101,043	—	116,627	(747,928)	144,914	(603,014)
368,685	2,390,426	—	2,759,111	(17,694,162)	4,425,598	(13,268,564)
2,455	15,920	—	18,375	(117,843)	153,158	35,315
15,598	101,135	—	116,733	(748,610)	145,598	(603,012)
6,522	42,285	—	48,807	(312,999)	103,372	(209,627)
5,713	37,040	—	42,753	(274,172)	24,903	(249,269)
95,762	620,889	—	716,651	(4,595,877)	960,649	(3,635,228)
45,362	294,110	—	339,472	(2,177,030)	106,691	(2,070,339)
34,561	224,079	—	258,640	(1,658,657)	505,548	(1,153,109)
3,321	21,534	—	24,855	(159,395)	120,223	(39,172)
1,306	8,466	—	9,772	(62,668)	41,246	(21,422)
92,583	600,275	—	692,858	(4,443,294)	1,082,806	(3,360,488)
34,341	222,653	—	256,994	(1,648,099)	334,410	(1,313,689)
4,847	31,426	—	36,273	(232,621)	55,495	(177,126)
13,413	86,963	—	100,376	(643,709)	140,036	(503,673)
59,498	385,766	—	445,264	(2,855,479)	490,334	(2,365,145)
—	—	—	—	—	—	—
22,099	143,282	—	165,381	(1,060,587)	108,134	(952,453)
9,048	58,666	—	67,714	(434,248)	117,146	(317,102)
—	—	—	—	—	—	—
461	2,991	—	3,452	(22,138)	16,858	(5,280)
11,142	72,239	20,917	104,298	(534,721)	(85,054)	(619,775)
3,343	21,672	12,160	37,175	(160,416)	(48,411)	(208,827)

**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, 2022

Deferred outflows of resources					
Employer / nonemployer	Employer/ nonemployer number	Net OPEB Asset	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total deferred outflows of resources
City of Tanana	169	\$ 5,731	325	—	325
North Pacific Fishery Management Council	170	1,143,000	64,847	23,642	88,489
City of Barrow	171	989,597	56,143	28,352	84,495
City of Saint Paul	172	1,476,876	83,789	—	83,789
Municipality of Anchorage	173	147,231,374	8,352,970	3,645,673	11,998,643
Kodiak Island Borough	174	1,748,589	99,204	78,976	178,180
Nome Joint Utility System	175	561,473	31,854	38,621	70,475
City of Sand Point	176	786,063	44,596	16,633	61,229
Ketchikan Gateway Borough School District	177	5,297,903	300,569	52,589	353,158
City of Dillingham	178	1,770,647	100,455	79,309	179,764
City of Unalaska	179	8,444,160	479,068	141,104	620,172
Kenai Peninsula Borough	180	14,357,678	814,563	144,567	959,130
City of Ketchikan	181	7,169,816	406,770	189,202	595,972
City of Seward	182	3,520,238	199,716	5,684	205,400
City of Fort Yukon	183	381,000	21,616	17,717	39,333
Bristol Bay Borough School District	184	363,955	20,648	—	20,648
Cordova City School District	185	692,818	39,306	23,593	62,899
City of Craig	186	1,270,334	72,071	—	72,071
Petersburg Medical Center	187	6,334,624	359,386	2,827	362,213
Haines Borough	189	1,592,178	90,330	67,082	157,412
Kenai Peninsula Borough School District	190	12,331,361	699,603	300,317	999,920
City of North Pole	191	2,086,475	118,373	36,298	154,671
City of Galena	192	648,702	36,803	19,616	56,419
City of Nenana	193	150,395	8,532	—	8,532
Yupit School District	195	1,422,734	80,717	29,086	109,803
Nenana City School District	196	1,257,299	71,331	38,942	110,273
City of Saxman	198	87,229	4,949	117	5,066
City of Hoonah	199	623,637	35,381	14,687	50,068
City of Pelican	200	87,229	4,949	3,496	8,445
City of Whittier	202	1,053,765	59,784	—	59,784
Anchorage Community Development Authority	203	933,450	52,958	12,006	64,964
Craig City School District	204	696,829	39,534	3,921	43,455
Dillingham City School District	205	975,560	55,347	8,990	64,337
City of Thorne Bay	206	273,718	15,529	—	15,529
City of Akutan	208	611,605	34,699	18,055	52,754
Unalaska City School District	209	820,152	46,530	—	46,530
Kashunamiut School District	211	1,417,720	80,432	3,897	84,329
City of Homer	215	4,727,406	268,203	114,498	382,701
Special Education Service Agency	218	162,426	9,215	—	9,215
Bartlett Regional Hospital	219	27,863,120	1,580,776	338,290	1,919,066
Northwest Arctic Borough	220	1,778,668	100,910	26,708	127,618
Saint Mary's School District	221	769,018	43,629	21,005	64,634
Bristol Bay Regional Housing Authority	223	963,529	54,664	16,517	71,181
Copper River Basin Regional Housing Authority	224	450,181	25,540	9,304	34,844
Skagway City School District	225	230,605	13,083	—	13,083
City of Klawock	227	536,408	30,432	6,900	37,332
Petersburg City School District	228	767,013	43,515	5,548	49,063
Aleutians East Borough	230	655,721	37,201	16,445	53,646
City of Huslia	235	112,295	6,371	4,903	11,274
City of Kaltag	237	22,058	1,251	1,331	2,582
Haines Borough School District	240	651,710	36,974	14,014	50,988
City of Elim	242	6,248	354	—	354
City of Atka	243	23,061	1,308	669	1,977
Aleutians East Borough School District	244	701,842	39,818	15,853	55,671
Delta/Greely School District	246	971,550	55,120	53,684	108,804
Lake And Peninsula Borough	247	300,789	17,065	—	17,065
City And Borough of Yakutat	248	637,673	36,178	11,593	47,771
City of Unalakleet	249	121,277	6,880	—	6,880
Klawock City School District	251	473,242	26,849	16,882	43,731
City of Mekoryuk	254	—	—	392	392

Deferred inflows of resources				OPEB expense (benefit)		
Difference between expected and actual experience	Change of assumptions	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	
					Total OPEB expense (benefit)	Total OPEB expense (benefit)
41	263	44	348	(1,947)	(213)	(2,160)
8,090	52,454	—	60,544	(388,269)	67,063	(321,206)
7,004	45,414	—	52,418	(336,159)	93,115	(243,044)
10,453	67,776	27,218	105,447	(501,684)	(107,169)	(608,853)
1,042,106	6,756,662	—	7,798,768	(50,013,458)	11,474,538	(38,538,920)
12,377	80,245	—	92,622	(593,983)	235,568	(358,415)
3,974	25,767	—	29,741	(190,729)	131,601	(59,128)
5,564	36,074	—	41,638	(267,020)	44,774	(222,246)
37,499	243,128	—	280,627	(1,799,660)	67,207	(1,732,453)
12,533	81,258	—	93,791	(601,476)	231,896	(369,580)
59,768	387,515	—	447,283	(2,868,421)	335,125	(2,533,296)
101,624	658,895	—	760,519	(4,877,202)	331,353	(4,545,849)
50,748	329,033	—	379,781	(2,435,536)	527,285	(1,908,251)
24,916	161,549	—	186,465	(1,195,800)	(12,074)	(1,207,874)
2,697	17,485	—	20,182	(129,423)	52,942	(76,481)
2,576	16,702	13,441	32,719	(123,633)	(45,073)	(168,706)
4,904	31,794	—	36,698	(235,345)	64,658	(170,687)
8,991	58,297	2,135	69,423	(431,523)	(18,536)	(450,059)
44,837	290,705	—	335,542	(2,151,827)	(121,153)	(2,272,980)
11,269	73,067	—	84,336	(540,852)	192,400	(348,452)
87,282	565,904	—	653,186	(4,188,876)	818,633	(3,370,243)
14,768	95,751	—	110,519	(708,761)	95,973	(612,788)
4,592	29,770	—	34,362	(220,360)	56,787	(163,573)
1,064	6,902	7,682	15,648	(51,088)	(31,722)	(82,810)
10,070	65,291	—	75,361	(483,293)	77,850	(405,443)
8,899	57,699	—	66,598	(427,096)	99,388	(327,708)
617	4,003	—	4,620	(29,631)	(2,562)	(32,193)
4,414	28,620	—	33,034	(211,845)	36,782	(175,063)
617	4,003	—	4,620	(29,631)	9,527	(20,104)
7,459	48,359	2,329	58,147	(357,957)	(17,774)	(375,731)
6,607	42,837	—	49,444	(317,086)	51,247	(265,839)
4,932	31,978	—	36,910	(236,708)	2,995	(233,713)
6,905	44,770	—	51,675	(331,391)	282	(331,109)
1,937	12,561	423	14,921	(92,980)	121	(92,859)
4,329	28,067	—	32,396	(207,758)	51,078	(156,680)
5,805	37,638	8,803	52,246	(278,600)	(32,314)	(310,914)
10,035	65,061	—	75,096	(481,590)	(4,720)	(486,310)
33,461	216,948	—	250,409	(1,605,866)	298,882	(1,306,984)
1,150	7,454	850	9,454	(55,175)	(1,907)	(57,082)
197,216	1,278,679	—	1,475,895	(9,464,905)	646,118	(8,818,787)
12,589	81,626	—	94,215	(604,201)	59,687	(544,514)
5,443	35,291	—	40,734	(261,230)	60,533	(200,697)
6,820	44,218	—	51,038	(327,304)	46,640	(280,664)
3,186	20,659	—	23,845	(152,923)	24,269	(128,654)
1,632	10,583	1,414	13,629	(78,335)	(5,869)	(84,204)
3,797	24,617	—	28,414	(182,214)	17,471	(164,743)
5,429	35,199	—	40,628	(260,549)	9,014	(251,535)
4,641	30,092	—	34,733	(222,744)	54,430	(168,314)
795	5,153	—	5,948	(38,146)	16,160	(21,986)
156	1,012	—	1,168	(7,493)	5,533	(1,960)
4,613	29,908	—	34,521	(221,381)	40,157	(181,224)
44	287	48	379	(2,122)	(158)	(2,280)
163	1,058	—	1,221	(7,833)	2,564	(5,269)
4,968	32,209	—	37,177	(238,411)	45,760	(192,651)
6,877	44,586	—	51,463	(330,029)	172,472	(157,557)
2,129	13,804	1,206	17,139	(102,176)	(6,430)	(108,606)
4,513	29,264	—	33,777	(216,613)	41,659	(174,954)
858	5,566	713	7,137	(41,197)	(3,782)	(44,979)
3,350	21,718	—	25,068	(160,757)	43,038	(117,719)
—	—	—	—	—	1,235	1,235

**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, 2022

<u>Deferred outflows of resources</u>					
<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Net OPEB Asset</u>	<u>Difference Between Projected and Actual Investment Earnings</u>	<u>Changes in Proportion and Differences Between Employer Contributions</u>	<u>Total deferred outflows of resources</u>
Alaska Gateway School District	255	\$ 1,851,860	105,063	—	105,063
Pelican City School District	257	27,071	1,536	1,620	3,156
Denali Borough	258	430,129	24,403	184	24,587
City of Allakaket	259	—	—	—	—
City of Kachemak	260	18,047	1,024	79	1,103
Cook Inlet Housing Authority	262	8,515,347	483,107	55,116	538,223
Interior Regional Housing Authority	263	770,021	43,686	26,411	70,097
Yakutat School District	264	212,558	12,059	1,864	13,923
Kake City School District	265	439,152	24,915	9,400	34,315
Aleutian Housing Authority	267	578,518	32,821	11,523	44,344
Bering Straits Regional Housing Authority	270	868,279	49,261	55,504	104,765
City of Egegik	271	91,239	5,176	24,094	29,270
Illisagvik College	275	3,813,006	216,326	94,858	311,184
North Pacific Rim Housing Authority	276	1,074,821	60,978	5,886	66,864
Saxman Seaport	278	23,061	1,308	8,078	9,386
TlingitHaida Regional Housing Authority	279	2,124,575	120,535	26,659	147,194
City of Toksook Bay	280	17,045	967	637	1,604
Baranof Island Housing Authority	281	495,300	28,100	11,782	39,882
City of Delta Junction	282	196,516	11,149	—	11,149
City of Anderson	283	6,102	346	—	346
InterIsland Ferry Authority	284	753,979	42,776	21,213	63,989
City of Seldovia	286	80,210	4,551	—	4,551
Northwest Inupiat Housing Authority	288	307,808	17,463	61,739	79,202
City of Upper Kalskag	290	7,018	398	652	1,050
City of Shaktoolik	291	54,142	3,072	—	3,072
Tagiugmiullu Nunamiullu Housing Authority	293	833,187	47,270	—	47,270
Municipality of Skagway	296	2,839,451	161,092	72,064	233,156
City of Nulato	297	83,811	4,755	—	4,755
City of Aniak	298	207,545	11,775	—	11,775
Alaska Gasline Development Corporation	299	615,616	34,926	34,256	69,182
Total for employers		1,747,991,779	99,169,920	17,053,181	116,223,101
Nonemployer:					
State of Alaska	999	219,574,221	12,457,243	—	12,457,243
Total of all participating entities		\$ 1,967,566,000	111,627,163	17,053,181	128,680,344

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	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)
13,107	84,985	7,468	105,560	(629,064)	(58,744)	(687,808)
192	1,242	—	1,434	(9,196)	9,825	629
3,044	19,739	—	22,783	(146,112)	(8,431)	(154,543)
—	—	—	—	—	—	—
128	828	—	956	(6,131)	425	(5,706)
60,272	390,782	—	451,054	(2,892,603)	39,346	(2,853,257)
5,450	35,337	—	40,787	(261,571)	79,284	(182,287)
1,504	9,755	—	11,259	(72,204)	4,352	(67,852)
3,108	20,153	—	23,261	(149,177)	30,420	(118,757)
4,095	26,549	—	30,644	(196,519)	41,269	(155,250)
6,146	39,847	—	45,993	(294,948)	177,916	(117,032)
646	4,187	—	4,833	(30,993)	88,101	57,108
26,989	174,984	—	201,973	(1,295,251)	250,146	(1,045,105)
7,608	49,325	—	56,933	(365,109)	17,802	(347,307)
163	1,058	—	1,221	(7,833)	24,952	17,119
15,038	97,500	—	112,538	(721,703)	74,652	(647,051)
121	782	—	903	(5,790)	2,385	(3,405)
3,506	22,730	—	26,236	(168,250)	32,215	(136,035)
1,391	9,018	6,938	17,347	(66,755)	(18,906)	(85,661)
43	280	47	370	(2,073)	(227)	(2,300)
5,337	34,601	—	39,938	(256,121)	65,176	(190,945)
568	3,681	846	5,095	(27,247)	(4,464)	(31,711)
2,179	14,126	—	16,305	(104,560)	200,916	96,356
50	322	—	372	(2,384)	2,930	546
383	2,485	5,545	8,413	(18,392)	(18,367)	(36,759)
5,897	38,236	11,245	55,378	(283,028)	(46,643)	(329,671)
20,098	130,307	—	150,405	(964,542)	171,496	(793,046)
593	3,846	645	5,084	(28,470)	(2,312)	(30,782)
1,469	9,525	8,129	19,123	(70,501)	(31,029)	(101,530)
4,357	28,251	—	32,608	(209,120)	140,207	(68,913)
12,372,312	80,217,882	171,993	92,762,187	(593,780,464)	49,235,644	(544,544,820)
1,554,150	10,076,580	16,881,188	28,511,918	(74,587,812)	(49,235,644)	(123,823,456)
13,926,462	90,294,462	17,053,181	121,274,105	(668,368,276)	—	(668,368,276)

**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, 2022

(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, 2022

(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 6.46% of annual payroll for the year ended June 30, 2022.

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, 2022 are as follows:

Total OPEB liability	\$ 6,901,568,000
Plan fiduciary net position	<u>(8,869,134,000)</u>
Net OPEB asset	<u>\$ (1,967,566,000)</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, 2022

The total OPEB liability for each plan was determined by actuarial valuations as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The updated demographic and economic assumptions were adopted by the Board in June 2022 based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new assumptions were adopted to better reflect expected future experience and are effective June 30, 2022.

Inflation rate	2.50% per year
Salary increases	Graded by service, from 8.50% to 3.85% for peace officer/firefighter Graded by service, from 6.75% to 2.85% for all others
Investment rate of return	7.25%, 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 4.75%.
Healthcare cost trend rates	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.5% 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% Initial trend rates are for FY 2023 Ultimate trend rates reached in FY 2050
Mortality – Peace Officer / Firefighter	Pre-commencement mortality rates were based on the Pub-2010 Safety Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for healthy retirees were based on the Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.

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

June 30, 2022

Mortality – Others	<p>Pre-commencement mortality rates were based on the Pub-2010 General Employee table, headcount-weighted, and projected with MP-2021 generational improvement.</p> <p>Post-commencement mortality rates for healthy retirees were based on 101% of male and 110% of female rates of the Pub-2010 General Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.</p> <p>Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.</p> <p>Post-commencement mortality rates for beneficiaries were based on 101% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.</p> <p>Deaths are assumed to result from occupational causes 35% of the time.</p>
Other	<p>Please see the experience study report dated July 15, 2022.</p>

The actuarial assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. 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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Notes to Schedule of Employer and Nonemployer Allocations and
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June 30, 2022

(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, 2022 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	27.00%	6.51%
Global equity (non-U.S.)	18.00	5.70
Aggregate bonds	21.00	0.31
Opportunistic	6.00	—
Real assets	14.00	3.71
Private equity	14.00	9.61
Cash equivalents	—	(0.50)

(c) Discount Rate

The discount rate used to measure the total OPEB liability was 7.25%. 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, 2022, calculated using the discount rate of 7.25%, 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 (6.25%)</u>	<u>Current discount rate (7.25%)</u>	<u>1% increase (8.25%)</u>
\$	1,169,018,000	1,967,566,000	2,637,220,000

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Notes to Schedule of Employer and Nonemployer Allocations and
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June 30, 2022

(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, 2022, 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:

	Current healthcare cost trend rate	
<u>1% decrease</u>		<u>1% increase</u>
\$	2,715,997,000	1,967,566,000
		1,073,795,000

(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, 2022:

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred outflows of resources						
Difference between projected and actual earnings on OPEB plan investments	2018	5 years	\$ (4,768,294)	—	(4,768,294)	—
	2019	5 years	40,800,723	—	20,400,360	20,400,363
	2020	5 years	147,127,200	—	49,042,400	98,084,800
	2021	5 years	(1,383,608,000)	—	(345,902,000)	(1,037,706,000)
	2022	5 years	—	1,288,560,000	257,712,000	1,030,848,000
Total deferred outflows of resources			<u>\$ (1,200,448,371)</u>	<u>1,288,560,000</u>	<u>(23,515,534)</u>	<u>111,627,163</u>
Deferred inflows of resources:						
Difference between expected and actual experience	2021	1.5 years	\$ 26,940,333	—	26,940,333	—
	2022	1.3 years	—	60,348,000	46,421,538	13,926,462
			<u>26,940,333</u>	<u>60,348,000</u>	<u>73,361,871</u>	<u>13,926,462</u>
Change in assumptions	2021	1.5 years	96,945,333	—	96,945,333	—
	2022	1.3 years	—	391,276,000	300,981,538	90,294,462
			<u>96,945,333</u>	<u>391,276,000</u>	<u>397,926,871</u>	<u>90,294,462</u>
Total deferred inflows of resources			<u>\$ 123,885,666</u>	<u>451,624,000</u>	<u>471,288,742</u>	<u>104,220,924</u>

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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 1.3 years and 1.5 years for the 2022 and 2021 amounts, respectively.

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:		
2023	\$	(122,968,164)
2024		(39,147,600)
2025		(88,190,000)
2026		<u>257,712,003</u>
Total	\$	<u><u>7,406,239</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, 2022 are as follows:

Service cost	\$	73,661,000
Interest on total OPEB liability		523,712,000
Change in benefit terms		(63,712,000)
Administrative expense		2,776,000
Expected investment return net of investment expenses		(709,876,000)
Other		(125,000)
Recognition (amortization) of deferred outflows/inflows of resources:		
Difference between projected and actual investment earnings on OPEB plan investments		(23,515,534)
Difference between expected and actual experience		(73,361,871)
Change in assumptions		<u>(397,926,871)</u>
Total OPEB expense (benefit)	\$	<u><u>(668,368,276)</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, 2022

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 641,000	0.29270 %
Annette Island School District	103	395,000	0.18037
Bering Strait School District	104	1,629,000	0.74384
Chatham School District	105	123,000	0.05616
Alaska Municipal League	106	—	—
City of Valdez	107	2,100,000	0.95891
Juneau Borough School District	108	2,708,000	1.23654
Matanuska-Susitna Borough	109	5,198,000	2.37354
Matanuska-Susitna Borough School District	110	6,392,000	2.91875
Anchorage School District	111	18,513,000	8.45350
Copper River School District	112	264,000	0.12055
University of Alaska	113	22,496,000	10.27224
City of Kenai	115	1,574,000	0.71873
Fairbanks North Star Borough	116	5,161,000	2.35664
Fairbanks North Star Borough School District	117	6,746,000	3.08039
Denali Borough School District	118	283,000	0.12922
City And Borough of Sitka	120	2,011,000	0.91827
Chugach School District	121	135,000	0.06164
Ketchikan Gateway Borough	122	1,118,000	0.51051
City of Soldotna	123	891,000	0.40685
Iditarod Area School District	124	192,000	0.08767
Kuspuk School District	125	436,000	0.19909
City And Borough of Juneau	126	7,521,000	3.43428
City of Kodiak	128	1,652,000	0.75434
City of Fairbanks	129	1,702,000	0.77718
City of Wasilla	131	1,794,000	0.81919
Sitka Borough School District	133	508,000	0.23197
City of Palmer	134	868,000	0.39635
City And Borough of Wrangell	135	690,000	0.31507
City of Bethel	136	1,454,000	0.66393
Valdez City School District	137	440,000	0.20092
Hoonah City School District	138	94,000	0.04292
City of Nome	139	713,000	0.32557
City of Kotzebue	140	913,000	0.41690
Galena City School District	141	847,000	0.38676
City of Petersburg	143	1,009,000	0.46073
Bristol Bay Borough	144	628,000	0.28676
North Slope Borough	145	14,850,000	6.78088
Wrangell Public School District	146	95,000	0.04338
City of Cordova	148	629,000	0.28722
Nome City School District	149	264,000	0.12055
City of King Cove	151	231,000	0.10548
Alaska Housing Finance Corporation	152	3,858,000	1.76166
Lower Yukon School District	153	1,828,000	0.83471
Northwest Arctic Borough School District	154	1,392,000	0.63562
Southeast Island School District	155	135,000	0.06164
Pribilof School District	156	52,000	0.02374
Lower Kuskokwim School District	157	3,729,000	1.70276
Kodiak Island Borough School District	158	1,383,000	0.63151
Yukon Flats School District	159	195,000	0.08904
Yukon / Koyukuk School District	160	538,000	0.24566

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

As of and for the year ended June 30, 2022

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
North Slope Borough School District	161	\$ 2,396,000	1.09407 %
Cordova Community Medical Center	163	891,000	0.40685
Lake And Peninsula Borough School District	164	362,000	0.16530
Tanana School District	166	17,000	0.00776
Southeast Regional Resource Center	167	450,000	0.20548
Hydaburg City School District	168	136,000	0.06210
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	326,000	0.14886
City of Barrow	171	282,000	0.12877
City of Saint Paul	172	422,000	0.19270
Municipality of Anchorage	173	41,975,000	19.16911
Kodiak Island Borough	174	500,000	0.22831
Nome Joint Utility System	175	162,000	0.07397
City of Sand Point	176	223,000	0.10183
Ketchikan Gateway Borough School District	177	1,510,000	0.68950
City of Dillingham	178	504,000	0.23014
City of Unalaska	179	2,405,000	1.09818
Kenai Peninsula Borough	180	4,093,000	1.86897
City of Ketchikan	181	2,046,000	0.93426
City of Seward	182	1,005,000	0.45891
City of Fort Yukon	183	108,000	0.04932
Bristol Bay Borough School District	184	104,000	0.04749
Cordova City School District	185	197,000	0.08996
City of Craig	186	361,000	0.16484
Petersburg Medical Center	187	1,807,000	0.82512
Haines Borough	189	454,000	0.20731
Kenai Peninsula Borough School District	190	3,517,000	1.60595
City of North Pole	191	595,000	0.27169
City of Galena	192	185,000	0.08448
City of Nenana	193	43,000	0.01963
Yupit School District	195	406,000	0.18539
Nenana City School District	196	359,000	0.16393
City of Saxman	198	24,000	0.01096
City of Hoonah	199	177,000	0.08082
City of Pelican	200	24,000	0.01096
City of Whittier	202	300,000	0.13699
Anchorage Community Development Authority	203	266,000	0.12146
Craig City School District	204	198,000	0.09041
Dillingham City School District	205	281,000	0.12831
City of Thorne Bay	206	76,000	0.03470
City of Akutan	208	176,000	0.08037
Unalaska City School District	209	234,000	0.10685
Kashunamiut School District	211	406,000	0.18539
City of Homer	215	1,347,000	0.61507
Special Education Service Agency	218	48,000	0.02192
Bartlett Regional Hospital	219	7,945,000	3.62789
Northwest Arctic Borough	220	508,000	0.23197
Saint Mary's School District	221	220,000	0.10046
Bristol Bay Regional Housing Authority	223	275,000	0.12557
Copper River Basin Regional Housing Authority	224	126,000	0.05530
Skagway City School District	225	67,000	0.03059

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

As of and for the year ended June 30, 2022

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Klawock	227	\$ 154,000	0.07032 %
Petersburg City School District	228	219,000	0.10000
Aleutians East Borough	230	188,000	0.08585
City of Huslia	235	32,000	0.01461
City of Kaltag	237	7,000	0.00320
Haines Borough School District	240	185,000	0.08448
City of Atka	243	7,000	0.00320
Aleutians East Borough School District	244	199,000	0.09087
Delta/Greely School District	246	278,000	0.12694
Lake And Peninsula Borough	247	86,000	0.03927
City And Borough of Yakutat	248	183,000	0.08356
City of Unalakleet	249	—	—
Klawock City School District	251	136,000	0.06210
Alaska Gateway School District	255	526,000	0.24018
Pelican City School District	257	7,000	0.00320
Denali Borough	258	123,000	0.05616
City of Kachemak	260	5,000	0.00228
Cook Inlet Housing Authority	262	2,428,000	1.10869
Interior Regional Housing Authority	263	220,000	0.10046
Yakutat School District	264	63,000	0.02877
Kake City School District	265	125,000	0.05708
Aleutian Housing Authority	267	164,000	0.07489
Bering Straits Regional Housing Authority	270	248,000	0.11324
City of Egegik	271	27,000	0.01233
Ilisagvik College	275	1,089,000	0.49726
North Pacific Rim Housing Authority	276	307,000	0.14018
Saxman Seaport	278	7,000	0.00320
Tlingit-Haida Regional Housing Authority	279	607,000	0.27717
City of Toksook Bay	280	—	—
Baranof Island Housing Authority	281	139,000	0.06347
City of Delta Junction	282	56,000	0.02557
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	215,000	0.09817
City of Seldovia	286	22,000	0.01005
Northwest Inupiat Housing Authority	288	89,000	0.04064
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	15,000	0.00685
Tagiugmiullu Nunamiullu Housing Authority	293	239,000	0.10913
Municipality of Skagway	296	809,000	0.36941
City of Nulato	297	—	—
City of Aniak	298	60,000	0.02740
Alaska Gasline Development Corporation	299	177,000	0.08082
Total of all participating employers		<u>\$ 218,998,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report.

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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

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Employer	Employer number	State proportionate share of net OPEB (asset) liability attributable to employer	Proportionate Share of OPEB Plan Expense
Southwest Region School District	102	\$ (642,687)	(218,316)
Annette Island School District	103	(396,039)	(134,532)
Bering Strait School District	104	(1,633,286)	(554,816)
Chatham School District	105	(123,324)	(41,892)
Alaska Municipal League	106	—	—
City of Valdez	107	(2,105,525)	(715,232)
Juneau Borough School District	108	(2,715,125)	(922,309)
Matanuska-Susitna Borough	109	(5,211,677)	(1,770,370)
Matanuska-Susitna Borough School District	110	(6,408,818)	(2,177,030)
Anchorage School District	111	(18,561,709)	(6,305,281)
Copper River School District	112	(264,695)	(89,915)
University of Alaska	113	(22,555,191)	(7,661,839)
City of Kenai	115	(1,578,141)	(536,084)
Fairbanks North Star Borough	116	(5,174,579)	(1,757,768)
Fairbanks North Star Borough School District	117	(6,763,750)	(2,297,598)
Denali Borough School District	118	(283,745)	(96,386)
City And Borough of Sitka	120	(2,016,291)	(684,920)
Chugach School District	121	(135,355)	(45,979)
Ketchikan Gateway Borough	122	(1,120,942)	(380,776)
City of Soldotna	123	(893,344)	(303,463)
Iditarod Area School District	124	(192,505)	(65,393)
Kuspuk School District	125	(437,147)	(148,496)
City And Borough of Juneau	126	(7,540,789)	(2,561,553)
City of Kodiak	128	(1,656,347)	(562,649)
City of Fairbanks	129	(1,706,478)	(579,679)
City of Wasilla	131	(1,798,720)	(611,013)
Sitka Borough School District	133	(509,337)	(173,018)
City of Palmer	134	(870,284)	(295,629)
City And Borough of Wrangell	135	(691,816)	(235,005)
City of Bethel	136	(1,457,826)	(495,213)
Valdez City School District	137	(441,158)	(149,858)
Hoonah City School District	138	(94,247)	(32,015)
City of Nome	139	(714,876)	(242,838)
City of Kotzebue	140	(915,402)	(310,956)
Galena City School District	141	(849,229)	(288,477)
City of Petersburg	143	(1,011,655)	(343,652)
Bristol Bay Borough	144	(629,652)	(213,888)
North Slope Borough	145	(14,889,073)	(5,057,713)
Wrangell Public School District	146	(95,250)	(32,356)
City of Cordova	148	(630,655)	(214,229)
Nome City School District	149	(264,695)	(89,915)
City of King Cove	151	(231,608)	(78,676)

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As of and for the year ended June 30, 2022

Employer	Employer number	State proportionate share of net OPEB (asset) liability attributable to employer	Proportionate Share of OPEB Plan Expense
Alaska Housing Finance Corporation	152	\$ (3,868,151)	(1,313,984)
Lower Yukon School District	153	(1,832,810)	(622,593)
Northwest Arctic Borough School District	154	(1,395,663)	(474,097)
Southeast Island School District	155	(135,355)	(45,979)
Pribilof School District	156	(52,137)	(17,711)
Lower Kuskokwim School District	157	(3,738,812)	(1,270,048)
Kodiak Island Borough School District	158	(1,386,639)	(471,031)
Yukon Flats School District	159	(195,513)	(66,414)
Yukon / Koyukuk School District	160	(539,416)	(183,236)
North Slope Borough School District	161	(2,402,304)	(816,046)
Cordova Community Medical Center	163	(893,344)	(303,463)
Lake And Peninsula Borough School District	164	(362,952)	(123,292)
Tanana School District	166	(17,045)	(5,790)
Southeast Regional Resource Center	167	(451,184)	(153,264)
Hydaburg City School District	168	(136,358)	(46,320)
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	(326,858)	(111,031)
City of Barrow	171	(282,742)	(96,045)
City of Saint Paul	172	(423,110)	(143,728)
Municipality of Anchorage	173	(42,085,443)	(14,296,128)
Kodiak Island Borough	174	(501,316)	(170,293)
Nome Joint Utility System	175	(162,426)	(55,175)
City of Sand Point	176	(223,587)	(75,951)
Ketchikan Gateway Borough School District	177	(1,513,973)	(514,286)
City of Dillingham	178	(505,326)	(171,656)
City of Unalaska	179	(2,411,328)	(819,111)
Kenai Peninsula Borough	180	(4,103,769)	(1,394,021)
City of Ketchikan	181	(2,051,383)	(696,840)
City of Seward	182	(1,007,644)	(342,290)
City of Fort Yukon	183	(108,284)	(36,783)
Bristol Bay Borough School District	184	(104,274)	(35,421)
Cordova City School District	185	(197,518)	(67,096)
City of Craig	186	(361,950)	(122,952)
Petersburg Medical Center	187	(1,811,755)	(615,440)
Haines Borough	189	(455,195)	(154,626)
Kenai Peninsula Borough School District	190	(3,526,254)	(1,197,844)
City of North Pole	191	(596,566)	(202,649)
City of Galena	192	(185,487)	(63,009)
City of Nenana	193	(43,113)	(14,645)
Yupit School District	195	(407,068)	(138,278)
Nenana City School District	196	(359,945)	(122,271)
City of Saxman	198	(24,063)	(8,174)

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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2022

Employer	Employer number	State proportionate share of net OPEB (asset) liability attributable to employer	Proportionate Share of OPEB Plan Expense
City of Hoonah	199	\$ (177,466)	(60,284)
City of Pelican	200	(24,063)	(8,174)
City of Whittier	202	(300,789)	(102,176)
Anchorage Community Development Authority	203	(266,700)	(90,596)
Craig City School District	204	(198,521)	(67,436)
Dillingham City School District	205	(281,739)	(95,705)
City of Thorne Bay	206	(76,200)	(25,885)
City of Akutan	208	(176,463)	(59,943)
Unalaska City School District	209	(234,616)	(79,697)
Kashunamiut School District	211	(407,068)	(138,278)
City of Homer	215	(1,350,544)	(458,770)
Special Education Service Agency	218	(48,126)	(16,348)
Bartlett Regional Hospital	219	(7,965,905)	(2,705,962)
Northwest Arctic Borough	220	(509,337)	(173,018)
Saint Mary's School District	221	(220,579)	(74,929)
Bristol Bay Regional Housing Authority	223	(275,724)	(93,661)
Copper River Basin Regional Housing Authority	224	(126,332)	(42,914)
Skagway City School District	225	(67,176)	(22,819)
City of Klawock	227	(154,405)	(52,450)
Petersburg City School District	228	(219,576)	(74,588)
Aleutians East Borough	230	(188,495)	(64,030)
City of Huslia	235	(32,084)	(10,899)
City of Kaltag	237	(7,018)	(2,384)
Haines Borough School District	240	(185,487)	(63,009)
City of Atka	243	(7,018)	(2,384)
Aleutians East Borough School District	244	(199,524)	(67,777)
Delta/Greely School District	246	(278,731)	(94,683)
Lake And Peninsula Borough	247	(86,226)	(29,290)
City And Borough of Yakutat	248	(183,482)	(62,327)
City of Unalakleet	249	—	—
Klawock City School District	251	(136,358)	(46,320)
Alaska Gateway School District	255	(527,384)	(179,149)
Pelican City School District	257	(7,018)	(2,384)
Denali Borough	258	(123,324)	(41,892)
City of Kachemak	260	(5,013)	(1,703)
Cook Inlet Housing Authority	262	(2,434,388)	(826,945)
Interior Regional Housing Authority	263	(220,579)	(74,929)
Yakutat School District	264	(63,166)	(21,457)
Kake City School District	265	(125,329)	(42,573)
Aleutian Housing Authority	267	(164,432)	(55,856)
Bering Straits Regional Housing Authority	270	(248,653)	(84,466)
City of Egegik	271	(27,071)	(9,196)

**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, 2022

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of net OPEB (asset) liability attributable to employer</u>	<u>Proportionate Share of OPEB Plan Expense</u>
Ilisagvik College	275	\$ (1,091,865)	(370,899)
North Pacific Rim Housing Authority	276	(307,808)	(104,560)
Saxman Seaport	278	(7,018)	(2,384)
Tlingit-Haida Regional Housing Authority	279	(608,597)	(206,736)
City of Toksook Bay	280	—	—
Baranof Island Housing Authority	281	(139,366)	(47,342)
City of Delta Junction	282	(56,147)	(19,073)
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	(215,566)	(73,226)
City of Seldovia	286	(22,058)	(7,493)
Northwest Inupiat Housing Authority	288	(89,234)	(30,312)
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	(15,039)	(5,109)
Tagiugmiullu Nunamiullu Housing Authority	293	(239,629)	(81,400)
Municipality of Skagway	296	(811,129)	(275,535)
City of Nulato	297	—	—
City of Aniak	298	(60,158)	(20,435)
Alaska Gasline Development Corporation	299	(177,466)	(60,284)
Total of all participating employers		<u>\$ (219,574,221)</u>	<u>(74,587,812)</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, 2022

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Employer:				
State of Alaska	101	\$ 38,614,716	352,933	38,967,649
Southwest Region School District	102	72,131	659	72,790
Annette Island School District	103	4,781	44	4,825
Bering Strait School District	104	194,177	1,775	195,952
Chatham School District	105	10,735	98	10,833
Alaska Municipal League	106	—	—	—
City of Valdez	107	198,912	1,818	200,730
Juneau Borough School District	108	296,765	2,712	299,477
Matanuska-Susitna Borough	109	441,411	4,034	445,445
Matanuska-Susitna Borough School District	110	570,221	5,212	575,433
Anchorage School District	111	2,016,677	18,432	2,035,109
Copper River School District	112	15,864	145	16,009
University of Alaska	113	4,279,613	39,115	4,318,728
City of Kenai	115	155,945	1,425	157,370
Fairbanks North Star Borough	116	568,664	5,198	573,862
Fairbanks North Star Borough School District	117	698,046	6,380	704,426
Denali Borough School District	118	—	—	—
City And Borough of Sitka	120	219,124	2,003	221,127
Chugach School District	121	11,328	104	11,432
Ketchikan Gateway Borough	122	157,119	1,436	158,555
City of Soldotna	123	115,302	1,054	116,356
Iditarod Area School District	124	8,211	75	8,286
Kuspuk School District	125	71,364	652	72,016
City And Borough of Juneau	126	1,058,991	9,679	1,068,670
City of Kodiak	128	160,389	1,466	161,855
City of Fairbanks	129	177,344	1,621	178,965
City of Wasilla	131	169,292	1,547	170,839
Sitka Borough School District	133	42,932	392	43,324
City of Palmer	134	81,494	745	82,239
City And Borough of Wrangell	135	112,423	1,028	113,451
City of Bethel	136	98,118	897	99,015
Valdez City School District	137	29,485	269	29,754
Hoonah City School District	138	15,928	146	16,074
City of Nome	139	54,445	498	54,943
City of Kotzebue	140	42,028	384	42,412
Galena City School District	141	91,656	838	92,494
City of Petersburg	143	102,275	935	103,210
Bristol Bay Borough	144	52,442	479	52,921
North Slope Borough	145	1,721,013	15,730	1,736,743
Wrangell Public School District	146	17,415	159	17,574
City of Cordova	148	60,797	556	61,353
Nome City School District	149	52,457	479	52,936
City of King Cove	151	37,893	346	38,239
Alaska Housing Finance Corporation	152	580,116	5,302	585,418
Lower Yukon School District	153	212,796	1,945	214,741
Northwest Arctic Borough School District	154	162,915	1,489	164,404
Southeast Island School District	155	9,993	91	10,084
Pribilof School District	156	16,488	151	16,639
Lower Kuskokwim School District	157	469,560	4,292	473,852
Kodiak Island Borough School District	158	121,540	1,111	122,651
Yukon Flats School District	159	14,351	131	14,482

**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, 2022

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Yukon / Koyukuk School District	160	\$ 77,516	708	78,224
North Slope Borough School District	161	216,592	1,980	218,572
Cordova Community Medical Center	163	31,226	285	31,511
Lake And Peninsula Borough School District	164	54,274	496	54,770
Tanana School District	166	4,509	41	4,550
Southeast Regional Resource Center	167	47,869	438	48,307
Hydaburg City School District	168	—	—	—
City of Tanana	169	—	—	—
North Pacific Fishery Management Council	170	49,762	455	50,217
City of Barrow	171	40,409	369	40,778
City of Saint Paul	172	32,223	295	32,518
Municipality of Anchorage	173	5,882,492	53,765	5,936,257
Kodiak Island Borough	174	59,046	540	59,586
Nome Joint Utility System	175	47,856	437	48,293
City of Sand Point	176	6,968	64	7,032
Ketchikan Gateway Borough School District	177	101,252	925	102,177
City of Dillingham	178	48,731	445	49,176
City of Unalaska	179	158,862	1,452	160,314
Kenai Peninsula Borough	180	390,312	3,567	393,879
City of Ketchikan	181	254,642	2,327	256,969
City of Seward	182	98,171	897	99,068
City of Fort Yukon	183	9,002	82	9,084
Bristol Bay Borough School District	184	6,054	55	6,109
Cordova City School District	185	20,605	188	20,793
City of Craig	186	33,641	307	33,948
Petersburg Medical Center	187	123,394	1,128	124,522
Haines Borough	189	40,376	369	40,745
Kenai Peninsula Borough School District	190	385,515	3,524	389,039
City of North Pole	191	58,408	534	58,942
City of Galena	192	22,301	204	22,505
City of Nenana	193	—	—	—
Yupit School District	195	56,580	517	57,097
Nenana City School District	196	29,089	266	29,355
City of Saxman	198	—	—	—
City of Hoonah	199	5,514	50	5,564
City of Pelican	200	3,736	34	3,770
City of Whittier	202	18,221	167	18,388
Anchorage Community Development Authority	203	14,740	135	14,875
Craig City School District	204	6,103	56	6,159
Dillingham City School District	205	17,379	159	17,538
City of Thorne Bay	206	5,267	48	5,315
City of Akutan	208	16,774	153	16,927
Unalaska City School District	209	31,946	292	32,238
Kashunamiut School District	211	60,922	557	61,479
City of Homer	215	137,782	1,259	139,041
Special Education Service Agency	218	8,302	76	8,378
Bartlett Regional Hospital	219	617,387	5,643	623,030
Northwest Arctic Borough	220	38,206	349	38,555
Saint Mary's School District	221	12,509	114	12,623
Bristol Bay Regional Housing Authority	223	41,786	382	42,168
Copper River Basin Regional Housing Authority	224	21,092	193	21,285

**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, 2022

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Skagway City School District	225	\$ 6,979	64	7,043
City of Klawock	227	13,648	125	13,773
Petersburg City School District	228	14,836	136	14,972
Aleutians East Borough	230	35,523	325	35,848
City of Huslia	235	7,421	68	7,489
City of Kaltag	237	1,377	13	1,390
Haines Borough School District	240	25,812	236	26,048
City of Elim	242	—	—	—
City of Atka	243	1,214	11	1,225
Aleutians East Borough School District	244	26,971	247	27,218
Delta/Greely School District	246	28,237	258	28,495
Lake And Peninsula Borough	247	194	2	196
City And Borough of Yakutat	248	31,089	284	31,373
City of Unalakleet	249	943	9	952
Klawock City School District	251	12,252	112	12,364
City of Mekoryik	254	1,682	15	1,697
Alaska Gateway School District	255	28,495	260	28,755
Pelican City School District	257	531	5	536
Denali Borough	258	5,094	47	5,141
City of Allakaket	259	—	—	—
City of Kachemak	260	98	1	99
Cook Inlet Housing Authority	262	208,801	1,908	210,709
Interior Regional Housing Authority	263	18,876	173	19,049
Yakutat School District	264	6,486	59	6,545
Kake City School District	265	14,249	130	14,379
Aleutian Housing Authority	267	28,895	264	29,159
Bering Straits Regional Housing Authority	270	33,406	305	33,711
City of Egegik	271	105,598	965	106,563
Ilisagvik College	275	81,251	743	81,994
North Pacific Rim Housing Authority	276	58,600	536	59,136
Saxman Seaport	278	710	6	716
Tlingit-Haida Regional Housing Authority	279	42,760	391	43,151
City of Toksook Bay	280	1,834	17	1,851
Baranof Island Housing Authority	281	23,719	217	23,936
City of Delta Junction	282	9,303	85	9,388
City of Anderson	283	—	—	—
Inter-Island Ferry Authority	284	31,780	290	32,070
City of Seldovia	286	—	—	—
Northwest Inupiat Housing Authority	288	38,780	354	39,134
City of Upper Kalskag	290	2,705	25	2,730
City of Shaktoolik	291	(576)	(5)	(581)
Tagiugmiullu Nunamiullu Housing Authority	293	19,939	182	20,121
Municipality of Skagway	296	57,084	522	57,606
City of Nulato	297	—	—	—
City of Aniak	298	—	—	—
Alaska Gasline Development Corporation	299	30,403	278	30,681
Total employer contributions		64,990,024	594,000	65,584,024
Nonemployer:				
State of Alaska	999	—	—	—
Total of all participating entities		\$ 64,990,024	594,000	65,584,024

See accompanying independent auditors' report