STATE OF ALASKA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM
OCCUPATIONAL DEATH AND DISABILITY PLAN

Schedules of OPEB Amounts by Employer

June 30, 2017 and 2016

(With Independent Auditors’ Report Thereon)
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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 total for all entities of the columns titled net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the State of Alaska Public Employees’ Retirement System Occupational Death and Disability Plan (the Plan) as of and for the year ended June 30, 2017 and the total for all entities of the column titled net OPEB asset (specified column total) included in the accompanying schedule of OPEB amounts by employer of the Plan as of June 30, 2016, 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 specified column totals included in the schedules of OPEB amounts by employer based on our audits. We conducted our audits 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 specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the specified column totals included in the schedule of OPEB amounts by employer, 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 specified column totals included in the schedule of OPEB amounts by employer 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 specified column totals included in the schedule of OPEB amounts by employer.

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 net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2017 and the net OPEB asset for the
total of all participating entities for the Plan as of June 30, 2016, 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 Occupational Death and Disability Plan, as of and for the year ended June 30, 2017, and our report thereon, dated December 5, 2017, expressed an unmodified opinion on those financial statements.

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 Occupational Death and Disability Plan employers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

Anchorage, Alaska
October 26, 2018
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Deferred inflows of resources as of June 30, 2017

OPEB expense for the year ended June 30, 2017
## STATE OF ALASKA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM
### OCCUPATIONAL DEATH AND DISABILITY PLAN

Schedules of OPEB Amounts by Employer

As of and for the years ended June 30, 2017 and 2016

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### Deferred inflows of resources as of June 30, 2017

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<th>Total deferred inflows of resources</th>
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<th>Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions</th>
<th>Total OPEB expense</th>
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Changes in proportion and differences between employer contributions and proportionate share of contributions.

Net OPEB Asset | Deferred outflows of resources as of June 30, 2017

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<td>Proportionate share of deferred contributions</td>
<td>Proportionate share of total resources</td>
<td>Total OPEB expense</td>
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Deferred inflows of resources as of June 30, 2017

OPEB expense for the year ended June 30, 2017

Net amortization of deferred amounts from changes in proportion and differences between employer contributions and total resources.

Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate contributions.

Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of total resources.
(1) **Plan Description**

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

The Plan is established under Alaska Statute 39.35 which establishes benefit and contribution provisions and may be amended only by the State of Alaska (State) legislature. The Plan provides death benefits for beneficiaries of Plan participants and long-term disability benefits to all active members within the System.

**Death Benefits**

If (1) the death of an employee occurs before the employee’s retirement and before the employee’s normal retirement date, (2) the proximate cause of death is a bodily injury sustained or a hazard undergone while in the performance and within the scope of the employee’s duties, and (3) the injury or hazard is not the proximate result of willful negligence of the employee, then a monthly survivor’s pension shall be paid to the surviving spouse. If there is no surviving spouse or if the spouse later dies, the monthly survivor’s pension shall be paid in equal parts to the dependent children of the employee.

If an active general member of the System’s Defined Benefit Pension Plan (DB Plan) dies from occupational causes, the spouse may receive a monthly pension equal to 40% of the DB Plan’s member’s salary. If an active peace officer or firefighter DB Plan member dies from occupational causes, the spouse may receive a monthly pension equal to 50% of the DB Plan’s member’s salary or 75% of the member’s retirement benefit calculated as if the member had survived until normal retirement age, whichever is greater. When death is due to occupational causes and there is no surviving spouse, the DB Plan’s member’s dependent child(ren) may receive the monthly pension until they are no longer dependents. If the member does not have a spouse or dependent children at the time of death, a lump-sum death benefit is payable to the named beneficiary(ies). The amount of the occupational death pension changes on the date the DB Plan member’s normal retirement would have occurred if the DB Plan member had lived. The new benefit is based on the DB Plan member’s average monthly compensation at the time of death and the credited service, including service that would have accrued if the DB Plan member had lived and continued to work until normal retirement. If the death was from nonoccupational causes and the DB Plan member was vested, the spouse may receive a monthly 50% joint and survivor option benefit based on the member’s credited service and average monthly compensation at the time of death. If the DB Plan member is not married or vested, a lump-sum death benefit is payable to the named beneficiary(ies).

The monthly survivor’s pension section for survivors of the System’s Defined Contribution Retirement (DCR) Plan employees who are not peace officers or firefighters is 40% of the employee’s monthly compensation in the month in which the employee dies. The monthly survivor’s pension for survivors of employees who are peace officers or firefighters is 50% of the monthly compensation in the month in which the employee dies. While the monthly survivor’s pension is being paid, the employer shall make contributions on behalf of the employee’s beneficiaries based on the deceased employee’s gross monthly compensation at the time of occupational death.
Disability Benefits

Active DB Plan members who become permanently disabled due to occupational or nonoccupational causes receive disability benefits until normal retirement age, or when the service requirement for normal retirement is met. Although there are no minimum service requirements for DB Plan members to be eligible for occupational disability, DB Plan members must be vested to receive nonoccupational disability benefits. The monthly occupational disability benefit is equal to 40% of the DB Plan’s salary at the time of the disability. The nonoccupational disability benefit is based on the DB Plan member’s service and salary at the time of disability. At normal retirement age, a disabled general DB Plan member receives normal retirement benefits. A peace officer or firefighter DB Plan member may elect to receive normal retirement benefits calculated under the occupational disability benefit rules.

A DCR Plan member is eligible for an occupational disability benefit if employment is terminated because of a total and apparently permanent occupational disability before the member’s normal retirement date. The occupational disability benefits accrue beginning the first day of the month following termination of employment as a result of the disability and are payable the last day of the month. If a final determination granting the benefit is not made in time to pay the benefit when due, a retroactive payment shall be made to cover the period of deferment.

(2) Basis of Presentation

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

(3) Allocation Methodology

GASB Statement No. 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. The Plan has historically had low contribution percentages, ranging from zero to less than one percent, and management determined these contribution percentages would not be meaningful for purposes of GASB Statement No. 75 allocations. However, because the contribution base of the Plan is comparable to that of the System’s Retiree Medical Plan, management determined to use the allocation percentages computed for the System’s Retiree Medical Plan for purposes of this Plan’s GASB Statement No. 75 allocations. Allocation percentages are presented in a separate audit report titled State of Alaska Public Employees’ Retirement System Retiree Medical Plan Schedules of Employer Allocations.

(4) Contributions

Employer contributions are actuarially determined and adopted by the Alaska Retirement Management Board (Board). An employer shall contribute to each member’s account based on the member’s
compensation. For the year ended June 30, 2017, the rates are 0.49% for occupational death and disability for peace officers and firefighters, and 0.17% for occupational death and disability for all other members.

(5) Collective Net OPEB Asset

Components of the Collective Net OPEB Asset

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

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total OPEB liability</td>
<td>$12,560,000</td>
<td>$8,947,000</td>
</tr>
<tr>
<td>Plan fiduciary net position</td>
<td>26,749,000</td>
<td>21,946,000</td>
</tr>
<tr>
<td>Net OPEB asset</td>
<td>$(14,189,000)</td>
<td>$(12,999,000)</td>
</tr>
</tbody>
</table>

The total OPEB liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The total OPEB liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of June 30, 2015, which was rolled forward to June 30, 2016. These actuarial valuations used the following actuarial assumptions as of both the June 30, 2017 and 2016 measurement dates:

- **Inflation rate** 3.12%
- **Salary increases:**
  - Graded by service, from 9.66% to 4.92% for Peace Officer/Firefighter
  - Graded by age and service, from 8.55% to 4.34% for All Others
- **Investment rate of return** 8.00%, net of OPEB plan investment expenses.
  - This is based on average inflation rate of 3.12% and a real rate of return of 4.88%.

Post-termination mortality rates are 96% of all rates of RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB. Disability mortality was in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year, projected to 2018 with Projection Scale BB. Pre-termination mortality rates are based upon the 2010-2013 actual mortality experience and 60% of the male and 65% of female post-termination rates. Deaths are assumed to be occupational 70% of the time for Peace Officer/Firefighters and 50% of the time for All Others.

The actuarial assumptions used in the June 30, 2016 and 2015 actuarial valuations were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2013, resulting in changes in actuarial assumptions effective for the June 30, 2014 actuarial valuation adopted by the Board to better reflect expected future experience.
**Long-term Expected Rate of Return**

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan’s target asset allocations as of June 30, 2017 and 2016 are summarized in the following table (note that the rates shown below exclude the inflation component):

<table>
<thead>
<tr>
<th>Asset class</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Broad domestic equity</td>
<td>8.83%</td>
<td>—%</td>
</tr>
<tr>
<td>Global ex-U.S. equity</td>
<td>7.79%</td>
<td>5.55%</td>
</tr>
<tr>
<td>Intermediate treasuries</td>
<td>1.29%</td>
<td>—</td>
</tr>
<tr>
<td>Opportunistic</td>
<td>4.76%</td>
<td>—</td>
</tr>
<tr>
<td>Real assets</td>
<td>4.94%</td>
<td>3.65%</td>
</tr>
<tr>
<td>Absolute return</td>
<td>4.76%</td>
<td>—</td>
</tr>
<tr>
<td>Private equity</td>
<td>12.02%</td>
<td>—</td>
</tr>
<tr>
<td>Cash equivalents</td>
<td>0.63%</td>
<td>—</td>
</tr>
<tr>
<td>Fixed income composite</td>
<td>—</td>
<td>0.80%</td>
</tr>
<tr>
<td>Alternative equity</td>
<td>—</td>
<td>4.70%</td>
</tr>
<tr>
<td>Domestic equity</td>
<td>—</td>
<td>5.35%</td>
</tr>
<tr>
<td>Private equity</td>
<td>—</td>
<td>6.25%</td>
</tr>
</tbody>
</table>

**Discount Rate**

The discount rate used to measure the total OPEB liability as of June 30, 2017 and 2016 was 8.0%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Sensitivity of the Collective Net OPEB Asset to Changes in the Discount Rate**

The following presents the collective net OPEB asset of the Plan as of June 30, 2017 and 2016, calculated using the discount rate of 8.0%, as well as what the Plan’s collective net OPEB asset would be if it were
calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease (7%)</th>
<th>Current discount rate (8%)</th>
<th>1% Increase (9%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>(12,809,000)</td>
<td>(14,189,000)</td>
<td>(15,317,000)</td>
</tr>
<tr>
<td>2016</td>
<td>(11,927,846)</td>
<td>(12,999,000)</td>
<td>(13,866,132)</td>
</tr>
</tbody>
</table>

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

Deferred outflows of resources relate entirely to employer specific amounts.

The following presents a summary of changes in the collective deferred inflows of resources (excluding employer specific amounts) for the year ending June 30, 2017:

<table>
<thead>
<tr>
<th>Deferred Inflows of Resources:</th>
<th>Year of Deferral</th>
<th>Amortization Period</th>
<th>Beginning of year balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>End of year balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Difference between projected and actual earnings on OPEB plan investments</td>
<td>2017</td>
<td>5 years</td>
<td>$</td>
<td>1,108,000</td>
<td>221,600</td>
<td>886,400</td>
</tr>
<tr>
<td>Difference between expected and actual experience</td>
<td>2017</td>
<td>9.1 years</td>
<td>—</td>
<td>470,000</td>
<td>51,648</td>
<td>418,352</td>
</tr>
<tr>
<td>Total Deferred Inflows of Resources</td>
<td></td>
<td></td>
<td>$</td>
<td>1,578,000</td>
<td>273,248</td>
<td>1,304,752</td>
</tr>
</tbody>
</table>

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

Year ending June 30:

<table>
<thead>
<tr>
<th>Year ending June 30</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>(273,248)</td>
</tr>
<tr>
<td>2019</td>
<td>(273,248)</td>
</tr>
<tr>
<td>2020</td>
<td>(273,248)</td>
</tr>
<tr>
<td>2021</td>
<td>(273,248)</td>
</tr>
<tr>
<td>2022</td>
<td>(51,648)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>(160,112)</td>
</tr>
<tr>
<td>Total</td>
<td>(1,304,752)</td>
</tr>
</tbody>
</table>
(7) Collective OPEB Expense

The components of the collective OPEB expense (excluding employer specific amounts) for the year ending June 30, 2017 are as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service cost</td>
<td>$3,419,000</td>
</tr>
<tr>
<td>Interest on total OPEB liability</td>
<td>977,000</td>
</tr>
<tr>
<td>Administrative expense</td>
<td>18,000</td>
</tr>
<tr>
<td>Expected investment return net of investment expenses</td>
<td>(1,830,000)</td>
</tr>
<tr>
<td>Recognition (amortization) of deferred outflows/inflows of resources:</td>
<td></td>
</tr>
<tr>
<td>Difference between projected and actual investment earnings on OPEB plan investments</td>
<td>(221,600)</td>
</tr>
<tr>
<td>Difference between expected and actual experience</td>
<td>(51,648)</td>
</tr>
<tr>
<td>Total OPEB expense</td>
<td>$2,310,752</td>
</tr>
<tr>
<td>Employer</td>
<td>Employer Number</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>State of Alaska</td>
<td>101</td>
</tr>
<tr>
<td>Southwest Region SD</td>
<td>102</td>
</tr>
<tr>
<td>Annette Island SD</td>
<td>103</td>
</tr>
<tr>
<td>Bering Strait SD</td>
<td>104</td>
</tr>
<tr>
<td>Chatham SD</td>
<td>105</td>
</tr>
<tr>
<td>City of Valdez</td>
<td>107</td>
</tr>
<tr>
<td>Juneau Borough SD</td>
<td>108</td>
</tr>
<tr>
<td>Matanuska-Susitna Borough</td>
<td>109</td>
</tr>
<tr>
<td>Matanuska-Susitna Borough SD</td>
<td>110</td>
</tr>
<tr>
<td>Anchorage SD</td>
<td>111</td>
</tr>
<tr>
<td>Copper River SD</td>
<td>112</td>
</tr>
<tr>
<td>University of Alaska</td>
<td>113</td>
</tr>
<tr>
<td>City of Kenai</td>
<td>115</td>
</tr>
<tr>
<td>Fairbanks North Star Borough</td>
<td>116</td>
</tr>
<tr>
<td>Fairbanks North Star Borough SD</td>
<td>117</td>
</tr>
<tr>
<td>Denali Borough SD</td>
<td>118</td>
</tr>
<tr>
<td>City and Borough of Sitka</td>
<td>120</td>
</tr>
<tr>
<td>Chugach SD</td>
<td>121</td>
</tr>
<tr>
<td>Ketchikan Gateway Borough</td>
<td>122</td>
</tr>
<tr>
<td>City of Soldotna</td>
<td>123</td>
</tr>
<tr>
<td>Iditarod Area SD</td>
<td>124</td>
</tr>
<tr>
<td>Kuspuk SD</td>
<td>125</td>
</tr>
<tr>
<td>City and Borough of Juneau</td>
<td>126</td>
</tr>
<tr>
<td>City of Kodiak</td>
<td>128</td>
</tr>
<tr>
<td>City of Fairbanks</td>
<td>129</td>
</tr>
<tr>
<td>City of Wasilla</td>
<td>131</td>
</tr>
<tr>
<td>Sitka Borough SD</td>
<td>133</td>
</tr>
<tr>
<td>City of Palmer</td>
<td>134</td>
</tr>
<tr>
<td>City and Borough of Wrangell</td>
<td>135</td>
</tr>
<tr>
<td>City of Bethel</td>
<td>136</td>
</tr>
<tr>
<td>Valdez City SD</td>
<td>137</td>
</tr>
<tr>
<td>Hoonah City SD</td>
<td>138</td>
</tr>
<tr>
<td>City of Nome</td>
<td>139</td>
</tr>
<tr>
<td>City of Kotzebue</td>
<td>140</td>
</tr>
<tr>
<td>Galena City SD</td>
<td>141</td>
</tr>
<tr>
<td>City of Petersburg</td>
<td>143</td>
</tr>
<tr>
<td>Bristol Bay Borough</td>
<td>144</td>
</tr>
<tr>
<td>North Slope Borough</td>
<td>145</td>
</tr>
<tr>
<td>Wrangell Public SD</td>
<td>146</td>
</tr>
<tr>
<td>City of Cordova</td>
<td>148</td>
</tr>
<tr>
<td>Nome City SD</td>
<td>149</td>
</tr>
<tr>
<td>City of King Cove</td>
<td>151</td>
</tr>
</tbody>
</table>
## STATE OF ALASKA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM
### OCCUPATIONAL DEATH AND DISABILITY PLAN

Schedule of Employer Contributions

As of and for the year ended June 30, 2017
(Unaudited)

<table>
<thead>
<tr>
<th>Employer</th>
<th>Employer Number</th>
<th>Actual Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alaska Housing Finance Corporation</td>
<td>152</td>
<td>$12,440</td>
</tr>
<tr>
<td>Lower Yukon SD</td>
<td>153</td>
<td>5,605</td>
</tr>
<tr>
<td>Northwest Arctic Borough SD</td>
<td>154</td>
<td>8,495</td>
</tr>
<tr>
<td>Southeast Island SD</td>
<td>155</td>
<td>946</td>
</tr>
<tr>
<td>Pribilof SD</td>
<td>156</td>
<td>205</td>
</tr>
<tr>
<td>Lower Kuskokwim SD</td>
<td>157</td>
<td>13,791</td>
</tr>
<tr>
<td>Kodiak Island Borough SD</td>
<td>158</td>
<td>8,191</td>
</tr>
<tr>
<td>Yukon Flats SD</td>
<td>159</td>
<td>945</td>
</tr>
<tr>
<td>Yukon / Koyukuk SD</td>
<td>160</td>
<td>2,491</td>
</tr>
<tr>
<td>North Slope Borough SD</td>
<td>161</td>
<td>12,442</td>
</tr>
<tr>
<td>Cordova Community Medical Center</td>
<td>162</td>
<td>5,196</td>
</tr>
<tr>
<td>Lake and Peninsula Borough SD</td>
<td>163</td>
<td>2,094</td>
</tr>
<tr>
<td>Sitka Community Hospital</td>
<td>164</td>
<td>13,785</td>
</tr>
<tr>
<td>Tanana SD</td>
<td>165</td>
<td>123</td>
</tr>
<tr>
<td>Southeast Regional Resource Center</td>
<td>166</td>
<td>1,538</td>
</tr>
<tr>
<td>Hydaburg City SD</td>
<td>167</td>
<td>327</td>
</tr>
<tr>
<td>North Pacific Fishery Mgmt Council</td>
<td>168</td>
<td>801</td>
</tr>
<tr>
<td>City of Barrow</td>
<td>169</td>
<td>1,199</td>
</tr>
<tr>
<td>City of Saint Paul</td>
<td>170</td>
<td>1,404</td>
</tr>
<tr>
<td>Municipality of Anchorage</td>
<td>171</td>
<td>230,906</td>
</tr>
<tr>
<td>Kodiak Island Borough</td>
<td>172</td>
<td>2,870</td>
</tr>
<tr>
<td>Nome Joint Utility System</td>
<td>173</td>
<td>230</td>
</tr>
<tr>
<td>City of Sand Point</td>
<td>174</td>
<td>1,724</td>
</tr>
<tr>
<td>Ketchikan Gateway Borough SD</td>
<td>175</td>
<td>7,203</td>
</tr>
<tr>
<td>City of Dillingham</td>
<td>176</td>
<td>4,916</td>
</tr>
<tr>
<td>City of Unalaska</td>
<td>177</td>
<td>15,979</td>
</tr>
<tr>
<td>Kenai Peninsula Borough</td>
<td>178</td>
<td>26,254</td>
</tr>
<tr>
<td>City of Ketchikan</td>
<td>179</td>
<td>9,310</td>
</tr>
<tr>
<td>City of Seward</td>
<td>180</td>
<td>5,348</td>
</tr>
<tr>
<td>City of Fort Yukon</td>
<td>181</td>
<td>570</td>
</tr>
<tr>
<td>Bristol Bay Borough SD</td>
<td>182</td>
<td>334</td>
</tr>
<tr>
<td>Cordova City SD</td>
<td>183</td>
<td>860</td>
</tr>
<tr>
<td>City of Craig</td>
<td>184</td>
<td>2,512</td>
</tr>
<tr>
<td>Petersburg Medical Center</td>
<td>185</td>
<td>6,992</td>
</tr>
<tr>
<td>Haines Borough</td>
<td>186</td>
<td>4,100</td>
</tr>
<tr>
<td>Kenai Peninsula Borough SD</td>
<td>187</td>
<td>18,004</td>
</tr>
<tr>
<td>City of North Pole</td>
<td>188</td>
<td>5,599</td>
</tr>
<tr>
<td>City of Galena</td>
<td>189</td>
<td>838</td>
</tr>
<tr>
<td>City of Nenana</td>
<td>190</td>
<td>132</td>
</tr>
<tr>
<td>Yupiit SD</td>
<td>191</td>
<td>1,352</td>
</tr>
<tr>
<td>Nenana City SD</td>
<td>192</td>
<td>1,772</td>
</tr>
<tr>
<td>City of Saxman</td>
<td>193</td>
<td>119</td>
</tr>
</tbody>
</table>
## Schedule of Employer Contributions

As of and for the year ended June 30, 2017

(Unaudited)

<table>
<thead>
<tr>
<th>Employer Name</th>
<th>Employer Number</th>
<th>Actual Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Hoonah</td>
<td>199</td>
<td>$7,416</td>
</tr>
<tr>
<td>City of Pelican</td>
<td>200</td>
<td>159</td>
</tr>
<tr>
<td>City of Whittier</td>
<td>202</td>
<td>1,552</td>
</tr>
<tr>
<td>Anchorage Community Develop Authority</td>
<td>203</td>
<td>2,550</td>
</tr>
<tr>
<td>Craig City SD</td>
<td>204</td>
<td>1,226</td>
</tr>
<tr>
<td>Dillingham City SD</td>
<td>205</td>
<td>1,028</td>
</tr>
<tr>
<td>City of Thorne Bay</td>
<td>206</td>
<td>626</td>
</tr>
<tr>
<td>City of Akutan</td>
<td>208</td>
<td>1,807</td>
</tr>
<tr>
<td>Unalaska City SD</td>
<td>209</td>
<td>853</td>
</tr>
<tr>
<td>Kashunamiut SD</td>
<td>211</td>
<td>1,183</td>
</tr>
<tr>
<td>City of Homer</td>
<td>215</td>
<td>7,025</td>
</tr>
<tr>
<td>Special Education Service Agency</td>
<td>218</td>
<td>393</td>
</tr>
<tr>
<td>Bartlett Regional Hospital</td>
<td>219</td>
<td>36,033</td>
</tr>
<tr>
<td>Northwest Arctic Borough</td>
<td>220</td>
<td>2,234</td>
</tr>
<tr>
<td>Saint Mary's SD</td>
<td>221</td>
<td>751</td>
</tr>
<tr>
<td>Bristol Bay RHA</td>
<td>223</td>
<td>1,346</td>
</tr>
<tr>
<td>Copper River Basin RHA</td>
<td>224</td>
<td>640</td>
</tr>
<tr>
<td>Skagway City SD</td>
<td>225</td>
<td>147</td>
</tr>
<tr>
<td>City of Klawock</td>
<td>227</td>
<td>1,145</td>
</tr>
<tr>
<td>Petersburg City SD</td>
<td>228</td>
<td>1,091</td>
</tr>
<tr>
<td>Aleutians East Borough</td>
<td>230</td>
<td>584</td>
</tr>
<tr>
<td>City of Huslia</td>
<td>235</td>
<td>91</td>
</tr>
<tr>
<td>City of Kaltag</td>
<td>237</td>
<td>11</td>
</tr>
<tr>
<td>Haines Borough SD</td>
<td>240</td>
<td>731</td>
</tr>
<tr>
<td>City of Atka</td>
<td>243</td>
<td>119</td>
</tr>
<tr>
<td>Aleutians East Borough SD</td>
<td>244</td>
<td>738</td>
</tr>
<tr>
<td>Delta/Greely SD</td>
<td>246</td>
<td>1,235</td>
</tr>
<tr>
<td>Lake and Peninsula Borough</td>
<td>247</td>
<td>390</td>
</tr>
<tr>
<td>City and Borough of Yakutat</td>
<td>248</td>
<td>1,579</td>
</tr>
<tr>
<td>City of Unalakleet</td>
<td>249</td>
<td>1,010</td>
</tr>
<tr>
<td>Klawock City SD</td>
<td>251</td>
<td>452</td>
</tr>
<tr>
<td>Alaska Gateway SD</td>
<td>255</td>
<td>2,215</td>
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<td>Interior RHA</td>
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<tr>
<td>Ilisagvik College</td>
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<td>7,018</td>
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STATE OF ALASKA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM
OCCUPATIONAL DEATH AND DISABILITY PLAN
Schedule of Employer Contributions
As of and for the year ended June 30, 2017
(Unaudited)

<table>
<thead>
<tr>
<th>Employer</th>
<th>Employer Number</th>
<th>Actual Contributions</th>
</tr>
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<tr>
<td>North Pacific Rim HA</td>
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<td>City of Anderson</td>
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<td>City of Nulato</td>
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<td>Alaska Gasline Development Corporation</td>
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<td>3,818</td>
</tr>
</tbody>
</table>

Total employer contributions

$ 2,195,866

See accompanying independent auditors’ report