



**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, 2018

(With Independent Auditors' Report Thereon)

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

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Independent Auditors' Report

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

We have audited the accompanying schedule of employer and nonemployer allocations of the State of Alaska Public Employees' Retirement System Alaska Retiree Healthcare Trust (the Plan) as of and for the year ended June 30, 2018, 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 (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, 2018, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of OPEB amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer are free from material misstatement.

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the net OPEB liability, 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, 2018, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Alaska Public Employees' Retirement System, which includes the Alaska Retiree Healthcare Trust, as of and for the year ended June 30, 2018, and our report thereon, dated November 21, 2018, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer allocations of special funding amounts, supplemental schedule of special funding amounts by employer, and supplemental schedule of employer and nonemployer contributions have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

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

KPMG LLP

Anchorage, Alaska
April 26, 2019

**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, 2018

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Employers:			
State of Alaska	101	\$ 1,458,976,000	50.07190%
Southwest Region School District	102	2,969,000	0.10190
Annette Island School District	103	1,196,000	0.04105
Bering Strait School District	104	9,105,000	0.31248
Chatham School District	105	749,000	0.02571
Alaska Municipal League	106	267,000	0.00916
City of Valdez	107	8,608,000	0.29543
Juneau Borough School District	108	13,848,000	0.47526
Matanuska-Susitna Borough	109	23,650,000	0.81167
Matanuska-Susitna Borough School District	110	33,637,000	1.15442
Anchorage School District	111	104,232,000	3.57723
Copper River School District	112	1,225,000	0.04204
University of Alaska	113	114,921,000	3.94408
City of Kenai	115	7,571,000	0.25984
Fairbanks North Star Borough	116	26,076,000	0.89493
Fairbanks North Star Borough School District	117	36,289,000	1.24544
Denali Borough School District	118	1,504,000	0.05162
City And Borough of Sitka	120	11,070,000	0.37992
Chugach School District	121	620,000	0.02128
Ketchikan Gateway Borough	122	5,910,000	0.20283
City of Soldotna	123	4,467,000	0.15331
Iditarod Area School District	124	1,345,000	0.04616
Kuspuk School District	125	1,892,000	0.06493
City And Borough of Juneau	126	39,191,000	1.34503
City of Kodiak	128	7,380,000	0.25328
City of Fairbanks	129	8,765,000	0.30081
City of Wasilla	131	7,963,000	0.27329
Sitka Borough School District	133	3,117,000	0.10698
City of Palmer	134	4,136,000	0.14195
City And Borough of Wrangell	135	3,241,000	0.11123
City of Bethel	136	6,168,000	0.21169
Valdez City School District	137	2,306,000	0.07914
Hoonah City School District	138	649,000	0.02227
City of Nome	139	3,282,000	0.11264
City of Kotzebue	140	4,848,000	0.16638
Galena City School District	141	4,452,000	0.15279
City of Petersburg	143	5,324,000	0.18272
Bristol Bay Borough	144	2,610,000	0.08958
North Slope Borough	145	79,942,000	2.74360
Wrangell Public School District	146	1,008,000	0.03459
City of Cordova	148	3,767,000	0.12928
Nome City School District	149	1,798,000	0.06171
City of King Cove	151	1,099,000	0.03772
Alaska Housing Finance Corporation	152	20,821,000	0.71458
Lower Yukon School District	153	7,617,000	0.26141
Northwest Arctic Borough School District	154	8,661,000	0.29724
Southeast Island School District	155	887,000	0.03044
Pribilof School District	156	418,000	0.01435
Lower Kuskokwim School District	157	19,841,000	0.68094
Kodiak Island Borough School District	158	7,881,000	0.27048
Yukon Flats School District	159	1,173,000	0.04026
Yukon / Koyukuk School District	160	2,683,000	0.09208

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
North Slope Borough School District	161	\$ 14,285,000	0.49026%
Aleutian Region School District	162	94,000	0.00323
Cordova Community Medical Center	163	3,033,000	0.10409
Lake And Peninsula Borough School District	164	2,231,000	0.07657
Sitka Community Hospital	165	9,769,000	0.33527
Tanana School District	166	95,000	0.00326
Southeast Regional Resource Center	167	1,534,000	0.05265
Hydaburg City School District	168	241,000	0.00827
City of Tanana	169	78,000	0.00268
North Pacific Fishery Management Council	170	1,412,000	0.04846
City of Barrow	171	1,602,000	0.05498
City of Saint Paul	172	1,078,000	0.03700
Municipality of Anchorage	173	211,809,000	7.26927
Kodiak Island Borough	174	3,459,000	0.11871
Nome Joint Utility System	175	636,000	0.02183
City of Sand Point	176	1,352,000	0.04640
Ketchikan Gateway Borough School District	177	6,932,000	0.23791
City of Dillingham	178	2,859,000	0.09812
City of Unalaska	179	11,137,000	0.38222
Kenai Peninsula Borough	180	21,153,000	0.72597
City of Ketchikan	181	9,371,000	0.32161
City of Seward	182	5,437,000	0.18660
City of Fort Yukon	183	483,000	0.01658
Bristol Bay Borough School District	184	464,000	0.01592
Cordova City School District	185	1,012,000	0.03473
City of Craig	186	1,710,000	0.05869
Petersburg Medical Center	187	6,796,000	0.23324
Haines Borough	189	2,733,000	0.09380
Kenai Peninsula Borough School District	190	20,340,000	0.69807
City of North Pole	191	2,800,000	0.09610
City of Galena	192	1,077,000	0.03696
Yupit School District	195	2,048,000	0.07029
Nenana City School District	196	1,735,000	0.05955
City of Saxman	198	78,000	0.00268
City of Hoonah	199	1,211,000	0.04156
City of Pelican	200	154,000	0.00529
City of Whittier	202	1,066,000	0.03659
Anchorage Community Development Authority	203	2,225,000	0.07636
Craig City School District	204	952,000	0.03267
Dillingham City School District	205	1,221,000	0.04190
City of Thorne Bay	206	457,000	0.01568
City of Akutan	208	1,068,000	0.03665
Unalaska City School District	209	1,108,000	0.03803
Kashunamiut School District	211	1,515,000	0.05199
City of Homer	215	6,658,000	0.22850
Special Education Service Agency	218	276,000	0.00947
Bartlett Regional Hospital	219	35,347,000	1.21311
Northwest Arctic Borough	220	2,095,000	0.07190
Saint Mary's School District	221	752,000	0.02581
Bristol Bay Regional Housing Authority	223	1,419,000	0.04870
Copper River Basin Regional Housing Authority	224	598,000	0.02052
Skagway City School District	225	247,000	0.00848
City of Klawock	227	744,000	0.02553
Petersburg City School District	228	1,131,000	0.03882

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Aleutians East Borough	230	\$ 851,000	0.02921%
City of Huslia	235	160,000	0.00549
City of Kaltag	237	29,000	0.00100
Haines Borough School District	240	841,000	0.02886
City of Elim	242	—	0.00032
City of Atka	243	132,000	0.00453
Aleutians East Borough School District	244	870,000	0.02986
Delta/Greely School District	246	1,977,000	0.06785
Lake And Peninsula Borough	247	245,000	0.00841
City And Borough of Yakutat	248	848,000	0.02910
City of Unalakleet	249	387,000	0.01328
Klawock City School District	251	574,000	0.01970
Alaska Gateway School District	255	1,856,000	0.06370
Pelican City School District	257	94,000	0.00323
Denali Borough	258	443,000	0.01520
City of Kachemak	260	59,000	0.00202
Cook Inlet Housing Authority	262	8,522,000	0.29247
Interior Regional Housing Authority	263	1,127,000	0.03868
Yakutat School District	264	223,000	0.00765
Kake City School District	265	513,000	0.01761
Aleutian Housing Authority	267	1,008,000	0.03459
Bering Straits Regional Housing Authority	270	1,473,000	0.05055
City of Egegik	271	229,000	0.00786
Ilisagvik College	275	5,787,000	0.19861
North Pacific Rim Housing Authority	276	1,481,000	0.05083
Saxman Seaport	278	41,000	0.00141
Tlingit-Haida Regional Housing Authority	279	3,023,000	0.10375
City of Toksook Bay	280	22,000	0.00076
Baranof Island Housing Authority	281	727,000	0.02495
City of Delta Junction	282	371,000	0.01273
City of Anderson	283	27,000	0.00093
Inter-Island Ferry Authority	284	1,148,000	0.03940
City of Seldovia	286	216,000	0.00741
Northwest Inupiat Housing Authority	288	1,004,000	0.03446
City of Upper Kalskag	290	32,000	0.00110
City of Shaktoolik	291	49,000	0.00168
Tagiugmiullu Nunamiullu Housing Authority	293	1,172,000	0.04022
Municipality of Skagway	296	3,879,000	0.13313
City of Nulato	297	173,000	0.00594
City of Aniak	298	159,000	0.00546
Alaska Gasline Development Corporation	299	2,380,000	0.08168
Total present value of projected future employer contributions		2,586,424,000	88.76620%
Nonemployer:			
State of Alaska	999	327,326,000	11.23380%
Total for all entities		\$ <u>2,913,750,000</u>	<u>100.00000%</u>

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

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

As of and for the year ended June 30, 2018

Employer / nonemployer	Employer/ nonemployer number	Net OPEB liability	Difference between expected and actual experience	Change of assumptions	Deferred outflows of resources	
					Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
Employers:						
State of Alaska	101	\$ 513,882,388	—	77,961,122	—	77,961,122
Southwest Region School District	102	1,045,745	—	158,650	63,419	222,069
Annette Island School District	103	421,257	—	63,909	14,130	78,039
Bering Strait School District	104	3,206,975	—	486,530	305,770	792,300
Chatham School District	105	263,814	—	40,023	20,255	60,278
Alaska Municipal League	106	94,043	—	14,267	8,751	23,018
City of Valdez	107	3,031,921	—	459,973	237,507	697,480
Juneau Borough School District	108	4,877,560	—	739,975	436,922	1,176,897
Matanuska-Susitna Borough	109	8,330,033	—	1,263,750	462,187	1,725,937
Matanuska-Susitna Borough School District	110	11,847,667	—	1,797,410	463,025	2,260,435
Anchorage School District	111	36,712,728	—	5,569,690	2,445,066	8,014,756
Copper River School District	112	431,471	—	65,458	77,563	143,021
University of Alaska	113	40,477,621	—	6,140,862	4,190,825	10,331,687
City of Kenai	115	2,666,667	—	404,560	84,040	488,600
Fairbanks North Star Borough	116	9,184,522	—	1,393,384	484,500	1,877,884
Fairbanks North Star Borough School District	117	12,781,758	—	1,939,121	732,927	2,672,048
Denali Borough School District	118	529,741	—	80,367	22,691	103,058
City And Borough of Sitka	120	3,899,090	—	591,531	230,978	822,509
Chugach School District	121	218,377	—	33,130	20,823	53,953
Ketchikan Gateway Borough	122	2,081,628	—	315,804	132,250	448,054
City of Soldotna	123	1,573,372	—	238,696	120,845	359,541
Iditarod Area School District	124	473,738	—	71,871	130,625	202,496
Kuspuk School District	125	666,403	—	101,100	57,675	158,775
City And Borough of Juneau	126	13,803,904	—	2,094,191	1,082,966	3,177,157
City of Kodiak	128	2,599,393	—	394,354	237,002	631,356
City of Fairbanks	129	3,087,219	—	468,362	209,272	677,634
City of Wasilla	131	2,804,738	—	425,507	294,873	720,380
Sitka Borough School District	133	1,097,874	—	166,558	97,601	264,159
City of Palmer	134	1,456,787	—	221,009	51,475	272,484
City And Borough of Wrangell	135	1,141,549	—	173,184	91,639	264,823
City of Bethel	136	2,172,501	—	329,590	184,246	513,836
Valdez City School District	137	812,222	—	123,222	26,222	149,444
Hoonah City School District	138	228,592	—	34,680	3,396	38,076
City of Nome	139	1,155,990	—	175,375	57,590	232,965
City of Kotzebue	140	1,707,569	—	259,055	193,138	452,193
Galena City School District	141	1,568,089	—	237,895	209,338	447,233
City of Petersburg	143	1,875,226	—	284,491	166,055	450,546
Bristol Bay Borough	144	919,298	—	139,467	75,698	215,165
North Slope Borough	145	28,157,273	—	4,271,741	2,070,560	6,342,301
Wrangell Public School District	146	355,039	—	53,863	39,072	92,935
City of Cordova	148	1,326,818	—	201,292	77,149	278,441
Nome City School District	149	633,294	—	96,077	20,692	116,769
City of King Cove	151	387,091	—	58,726	3,468	62,194
Alaska Housing Finance Corporation	152	7,333,599	—	1,112,581	313,939	1,426,520
Lower Yukon School District	153	2,682,869	—	407,018	189,054	596,072
Northwest Arctic Borough School District	154	3,050,588	—	462,805	379,894	842,699
Southeast Island School District	155	312,420	—	47,397	17,199	64,596
Pribilof School District	156	147,228	—	22,336	30,775	53,111
Lower Kuskokwim School District	157	6,988,422	—	1,060,214	256,149	1,316,363
Kodiak Island Borough School District	158	2,775,856	—	421,125	137,384	558,509
Yukon Flats School District	159	413,156	—	62,680	23,232	85,912
Yukon / Koyukuk School District	160	945,010	—	143,367	76,362	219,729
North Slope Borough School District	161	5,031,481	—	763,326	409,209	1,172,535
Aleutian Region School District	162	33,109	—	5,023	—	5,023
Cordova Community Medical Center	163	1,068,287	—	162,070	152,619	314,689
Lake And Peninsula Borough School District	164	785,806	—	119,215	85,202	204,417
Sitka Community Hospital	165	3,440,850	—	522,011	—	522,011
Tanana School District	166	33,461	—	5,076	—	5,076
Southeast Regional Resource Center	167	540,307	—	81,970	35,320	117,290
Hydaburg City School District	168	84,885	—	12,878	—	12,878
City of Tanana	169	27,473	—	4,168	1,644	5,812
North Pacific Fishery Management Council	170	497,336	—	75,451	24,598	100,049
City of Barrow	171	564,258	—	85,604	80,802	166,406
City of Saint Paul	172	379,695	—	57,603	—	57,603
Municipality of Anchorage	173	74,603,636	—	11,318,121	5,375,890	16,694,011
Kodiak Island Borough	174	1,218,333	—	184,833	83,066	267,899
Nome Joint Utility System	175	224,013	—	33,985	—	33,985
City of Sand Point	176	476,203	—	72,245	74,800	147,045
Ketchikan Gateway Borough School District	177	2,441,598	—	370,415	282,185	652,600

Deferred inflows of resources					OPEB expense		
Net difference between projected and actual investment earnings on OPEB plan investments	Difference between expected and actual experience	Change of assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions		Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
			proportionate share of contributions	Total deferred inflows of resources		proportionate share of contributions	Total OPEB expense (benefit)
108,896,154	54,988,539	—	12,751,569	176,636,262	67,462,036	(11,335,562)	56,126,474
221,602	111,901	—	35,165	368,668	137,284	(1,676)	135,608
89,268	45,077	—	—	134,345	55,302	9,728	65,030
679,586	343,166	—	206,044	1,228,796	421,009	(53,708)	367,301
55,904	28,230	—	6,092	90,226	34,633	5,888	40,521
19,929	10,063	—	2,430	32,422	12,346	2,797	15,143
642,490	324,434	—	92,825	1,059,749	398,028	42,307	440,335
1,033,598	521,929	—	186,092	1,741,619	640,322	58,667	698,989
1,765,207	891,364	—	187,051	2,843,622	1,093,560	74,311	1,167,871
2,510,624	1,267,772	—	455,363	4,233,759	1,555,351	(260,521)	1,294,830
7,779,747	3,928,485	—	1,865,640	13,573,872	4,819,615	(702,006)	4,117,609
91,432	46,170	—	29,651	167,253	56,643	14,645	71,288
8,577,561	4,331,352	—	1,012,099	13,921,012	5,313,867	1,528,760	6,842,627
565,090	285,350	—	149,171	999,611	350,078	(130,437)	219,641
1,946,280	982,800	—	435,000	3,364,080	1,205,736	(220,749)	984,987
2,708,566	1,367,726	—	895,916	4,972,208	1,677,978	(631,277)	1,046,701
112,257	56,685	—	27,501	196,443	69,544	10,030	79,574
826,251	417,226	—	256,504	1,499,981	511,869	(166,645)	345,224
46,276	23,368	—	19,757	89,401	28,668	(10,815)	17,853
441,115	222,747	—	111,183	775,045	273,274	(50,812)	222,462
333,411	168,360	—	63,868	565,639	206,551	728	207,279
100,389	50,693	—	38,995	190,077	62,192	38,339	100,531
141,217	71,309	—	—	212,526	87,485	38,866	126,351
2,925,168	1,477,102	—	524,425	4,926,695	1,812,165	66,446	1,878,611
550,834	278,151	—	139,235	968,220	341,246	(16,042)	325,204
654,209	330,351	—	228,710	1,213,270	405,287	(146,373)	258,914
594,348	300,124	—	94,532	989,004	368,204	78,418	446,622
232,649	117,479	—	93,981	444,109	144,128	(52,408)	91,720
308,706	155,885	—	83,736	548,327	191,246	(70,354)	120,892
241,904	122,153	—	43,723	407,780	149,862	6,439	156,301
460,372	232,471	—	128,695	821,538	285,204	(38,038)	247,166
172,117	86,913	—	57,761	316,791	106,628	(54,720)	51,908
48,441	24,461	—	23,964	96,866	30,009	(27,691)	2,318
244,964	123,698	—	66,404	435,066	151,757	(44,612)	107,145
361,849	182,720	—	117,796	662,365	224,168	(18,486)	205,682
332,292	167,795	—	72,257	572,344	205,857	49,237	255,094
397,377	200,661	—	82,971	681,009	246,178	6,989	253,167
194,807	98,370	—	69,986	363,163	120,685	(37,017)	83,668
5,966,772	3,012,999	—	753,191	9,732,962	3,696,462	438,885	4,135,347
75,236	37,991	—	12,632	125,859	46,609	10,259	56,868
281,164	141,978	—	34,748	457,890	174,183	7,998	182,181
134,200	67,766	—	29,148	231,114	83,138	(22,641)	60,497
82,028	41,421	—	1,687	125,136	50,817	203	51,020
1,554,054	784,740	—	418,232	2,757,026	962,749	(313,498)	649,251
568,523	287,083	—	140,468	996,074	352,205	(49,548)	302,657
646,446	326,432	—	196,300	1,169,178	400,479	7,888	408,367
66,205	33,431	—	57,714	157,350	41,014	(16,976)	24,038
31,199	15,754	—	10,326	57,279	19,328	7,609	26,937
1,480,908	747,804	—	273,437	2,502,149	917,434	(171,030)	746,404
588,228	297,033	—	72,397	957,658	364,412	1,092	365,504
87,551	44,210	—	33,459	165,220	54,239	(26,336)	27,903
200,256	101,122	—	31,167	332,545	124,060	11,949	136,009
1,066,215	538,399	—	110,067	1,714,681	660,528	135,223	795,751
7,016	3,543	—	1,930	12,489	4,346	(2,211)	2,135
226,379	114,313	—	129,991	470,683	140,244	(60,743)	79,501
166,519	84,086	—	34,717	285,322	103,160	13,405	116,565
729,146	368,192	—	316,220	1,413,558	451,712	(353,887)	97,825
7,091	3,581	—	14,924	25,596	4,393	(12,301)	(7,908)
114,496	57,816	—	7,602	179,914	70,931	14,044	84,975
17,988	9,083	—	26,483	53,554	11,144	(21,430)	(10,286)
5,822	2,940	—	1,718	10,480	3,607	909	4,516
105,390	53,218	—	23,197	181,805	65,290	(12,597)	52,693
119,571	60,379	—	23,109	203,059	74,075	24,982	99,057
80,461	40,630	—	73,718	194,809	49,846	(62,041)	(12,195)
15,809,161	7,983,043	—	2,279,028	26,071,232	9,793,901	735,142	10,529,043
258,175	130,369	—	60,092	448,636	159,942	(19,738)	140,204
47,470	23,971	—	27,537	98,978	29,408	(23,163)	6,245
100,912	50,957	—	28,124	179,993	62,516	14,711	77,227
517,396	261,266	—	125,712	904,374	320,531	30,983	351,514

**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, 2018

Employer / nonemployer	Employer/ nonemployer number	Net OPEB liability	Difference between expected and actual experience	Change of assumptions	Deferred outflows of resources	
					Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
City of Dillingham	178	\$ 1,007,001	—	152,772	26,579	179,351
City of Unalaska	179	3,922,688	—	595,111	212,334	807,445
Kenai Peninsula Borough	180	7,450,537	—	1,130,321	476,544	1,606,865
City of Ketchikan	181	3,300,666	—	500,744	195,544	696,288
City of Seward	182	1,915,027	—	290,529	230,140	520,669
City of Fort Yukon	183	170,123	—	25,809	84,320	110,129
Bristol Bay Borough School District	184	163,431	—	24,794	28,739	53,533
Cordova City School District	185	356,448	—	54,077	71,410	125,487
City of Craig	186	602,298	—	91,375	9,054	100,429
Petersburg Medical Center	187	2,393,696	—	363,148	258,759	621,907
Haines Borough	189	962,621	—	146,039	120,236	266,275
Kenai Peninsula Borough School District	190	7,164,181	—	1,086,878	418,768	1,505,646
City of North Pole	191	986,220	—	149,619	45,502	195,121
City of Galena	192	379,342	—	57,550	40,699	98,249
City of Nenana	193	—	—	—	13,303	13,303
Yupit School District	195	721,349	—	109,436	121,351	230,787
Nenana City School District	196	611,104	—	92,711	32,628	125,339
City of Saxman	198	27,473	—	4,168	1,288	5,456
City of Hoonah	199	426,540	—	64,710	10,478	75,188
City of Pelican	200	54,242	—	8,229	7,950	16,179
City of Whittier	202	375,468	—	56,962	3,813	60,775
Anchorage Community Development Authority	203	783,692	—	118,894	—	118,894
Craig City School District	204	335,315	—	50,871	—	50,871
Dillingham City School District	205	430,062	—	65,245	10,591	75,836
City of Thorne Bay	206	160,965	—	24,420	—	24,420
City of Akutan	208	376,172	—	57,069	58,044	115,113
Unalaska City School District	209	390,261	—	59,207	21,041	80,248
Kashunamiut School District	211	533,615	—	80,955	—	80,955
City of Homer	215	2,345,089	—	355,774	139,647	495,421
Special Education Service Agency	218	97,213	—	14,748	—	14,748
Bartlett Regional Hospital	219	12,449,965	—	1,888,785	1,299,588	3,188,373
Northwest Arctic Borough	220	737,904	—	111,947	52,886	164,833
Saint Mary's School District	221	264,870	—	40,184	9,685	49,869
Bristol Bay Regional Housing Authority	223	499,802	—	75,825	—	75,825
Copper River Basin Regional Housing Authority	224	210,628	—	31,954	—	31,954
Skagway City School District	225	86,999	—	13,199	—	13,199
City of Klawock	227	262,053	—	39,756	601	40,357
Petersburg City School District	228	398,362	—	60,436	6,483	66,919
Aleutians East Borough	230	299,740	—	45,474	3,951	49,425
City of Huslia	235	56,355	—	8,550	6,284	14,834
City of Kaltag	237	10,214	—	1,550	100	1,650
Haines Borough School District	240	296,218	—	44,939	—	44,939
City of Elim	242	3,259	—	494	255	749
City of Atka	243	46,493	—	7,053	—	7,053
Aleutians East Borough School District	244	306,433	—	46,489	4,958	51,447
Delta/Greely School District	246	696,341	—	105,642	—	105,642
Lake And Peninsula Borough	247	86,294	—	13,092	14,737	27,829
City And Borough of Yakutat	248	298,684	—	45,313	9,235	54,548
City of Unalakleet	249	136,310	—	20,680	31,731	52,411
Klawock City School District	251	202,175	—	30,672	5,449	36,121
City of Mekoryuk	254	—	—	—	307	307
Alaska Gateway School District	255	653,723	—	99,176	61,046	160,222
Pelican City School District	257	33,109	—	5,023	4,189	9,212
Denali Borough	258	156,034	—	23,672	—	23,672
City of Kachemak	260	20,781	—	3,153	8,445	11,598
Cook Inlet Housing Authority	262	3,001,630	—	455,377	100,790	556,167
Interior Regional Housing Authority	263	396,953	—	60,222	30,278	90,500
Yakutat School District	264	78,545	—	11,916	2,249	14,165
Kake City School District	265	180,690	—	27,412	—	27,412
Aleutian Housing Authority	267	355,039	—	53,863	—	53,863
Bering Straits Regional Housing Authority	270	518,822	—	78,711	61,570	140,281
City of Egegik	271	80,659	—	12,237	26,101	38,338
Ilisagvik College	275	2,038,305	—	309,231	206,202	515,433
North Pacific Rim Housing Authority	276	521,640	—	79,138	17,435	96,573
Saxman Seaport	278	14,441	—	2,191	—	2,191
Tlingit-Haida Regional Housing Authority	279	1,064,765	—	161,536	—	161,536
City of Toksook Bay	280	7,749	—	1,176	1,903	3,079
Baranof Island Housing Authority	281	256,065	—	38,848	11,143	49,991
City of Delta Junction	282	130,674	—	19,825	2,228	22,053

Deferred inflows of resources					OPEB expense		
Net difference between projected and actual investment earnings on OPEB plan investments	Difference between expected and actual experience	Change of assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions		Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
			proportionate share of contributions	Total deferred inflows of resources		proportionate share of contributions	Total OPEB expense (benefit)
213,392	107,755	—	25,982	347,129	132,198	(14,759)	117,439
831,252	419,752	—	235,100	1,486,104	514,967	(152,319)	362,648
1,578,834	797,253	—	471,124	2,847,211	978,100	(271,209)	706,891
699,440	353,191	—	142,937	1,195,568	433,309	(48,308)	385,001
405,811	204,920	—	141,057	751,788	251,403	(22,895)	228,508
36,051	18,204	—	15,003	69,258	22,334	37,459	59,793
34,632	17,488	—	19,590	71,710	21,455	(5,328)	16,127
75,534	38,142	—	37,332	151,008	46,794	942	47,736
127,632	64,450	—	17,713	209,795	79,069	(16,106)	62,963
507,245	256,140	—	90,416	853,801	314,242	59,487	373,729
203,988	103,006	—	37,981	344,975	126,372	32,681	159,053
1,518,152	766,611	—	440,801	2,725,564	940,507	(271,823)	668,684
208,989	105,531	—	26,924	341,444	129,470	(3,321)	126,149
80,386	40,592	—	14,570	135,548	49,800	8,921	58,721
—	—	—	—	—	—	9,969	9,969
152,860	77,189	—	31,926	261,975	94,698	40,993	135,691
129,498	65,392	—	10,061	204,951	80,225	9,175	89,400
5,822	2,940	—	22,546	31,308	3,607	(27,324)	(23,717)
90,388	45,642	—	30,298	166,328	55,996	(30,887)	25,109
11,494	5,804	—	2,135	19,433	7,121	2,631	9,752
79,565	40,177	—	14,303	134,045	49,291	(15,336)	33,955
166,071	83,860	—	30,898	280,829	102,882	(34,137)	68,745
71,056	35,881	—	19,471	126,408	44,020	(23,296)	20,724
91,134	46,019	—	23,949	161,102	56,458	(22,876)	33,582
34,110	17,224	—	12,881	64,215	21,131	(10,502)	10,629
79,714	40,253	—	—	119,967	49,384	54,535	103,919
82,700	41,760	—	15,893	140,353	51,233	(5,839)	45,394
113,078	57,100	—	58,587	228,765	70,053	(63,413)	6,640
496,945	250,939	—	109,064	856,948	307,861	(43,231)	264,630
20,800	10,402	—	10,827	41,829	12,762	(12,651)	111
2,638,256	1,332,222	—	468,195	4,438,673	1,634,421	281,148	1,915,569
156,368	78,960	—	101,717	337,045	96,871	(91,889)	4,982
56,128	28,343	—	18,157	102,628	34,772	(16,240)	18,532
105,912	53,482	—	84,404	243,798	65,614	(75,432)	(9,818)
44,634	22,539	—	19,439	86,612	27,651	(22,731)	4,920
18,436	9,309	—	12,771	40,516	11,421	(11,658)	(237)
55,531	28,041	—	30,630	114,202	34,402	(37,887)	(3,485)
84,416	42,627	—	29,309	156,352	52,297	(32,314)	19,983
63,518	32,074	—	10,740	106,332	39,350	(10,791)	28,559
11,942	6,030	—	2,746	20,718	7,398	757	8,155
2,165	1,093	—	1,893	5,151	1,341	(2,300)	(959)
62,771	31,697	—	19,093	113,561	38,887	(21,757)	17,130
691	349	—	175	1,215	428	202	630
9,852	4,975	—	21,648	36,475	6,104	(16,194)	(10,090)
64,936	32,790	—	3,761	101,487	40,228	(1,396)	38,832
147,561	74,513	—	18,494	240,568	91,415	(17,340)	74,075
18,286	9,234	—	7,677	35,197	11,329	228	11,557
63,294	31,961	—	6,890	102,145	39,211	(2,456)	36,755
28,885	14,586	—	27,770	71,241	17,895	(13,558)	4,337
42,843	21,634	—	19,370	83,847	26,541	(20,580)	5,961
—	—	—	—	—	—	383	383
138,530	69,952	—	15,092	223,574	85,820	21,832	107,652
7,016	3,543	—	948	11,507	4,346	1,608	5,954
33,065	16,697	—	10,965	60,727	20,484	(12,564)	7,920
4,404	2,224	—	1,048	7,676	2,728	4,319	7,047
636,071	321,193	—	34,955	992,219	394,051	23,500	417,551
84,118	42,476	—	49,813	176,407	52,112	(42,081)	10,031
16,644	8,405	—	5,094	30,143	10,311	(4,868)	5,443
38,290	19,335	—	7,429	65,054	23,721	(7,185)	16,536
75,236	37,991	—	52,597	165,824	46,609	(50,085)	(3,476)
109,943	55,517	—	65,480	230,940	68,110	(40,803)	27,307
17,092	8,631	—	371	26,094	10,589	16,937	27,526
431,934	218,111	—	121,372	771,417	267,587	(14,247)	253,340
110,540	55,819	—	21,134	187,493	68,480	(14,794)	53,686
3,060	1,545	—	1,500	6,105	1,896	(1,297)	599
225,633	113,936	—	55,725	395,294	139,781	(62,205)	77,576
1,642	829	—	942	3,413	1,017	91	1,108
54,262	27,400	—	6,841	88,503	33,616	9,368	42,984
27,691	13,983	—	14,776	56,450	17,155	(7,066)	10,089

**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, 2018

Deferred outflows of resources						
Employer / nonemployer	Employer/ nonemployer number	Net OPEB liability	Difference between expected and actual experience	Change of assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred outflows of resources
City of Anderson	283	\$ 9,510	—	1,443	—	1,443
Inter-Island Ferry Authority	284	404,350	—	61,344	8,443	69,787
City of Seldovia	286	76,080	—	11,542	26,988	38,530
Northwest Inupiat Housing Authority	288	353,630	—	53,649	14,982	68,631
City of Upper Kalskag	290	11,271	—	1,710	252	1,962
City of Shaktoolik	291	17,259	—	2,618	3,931	6,549
Tagiugmiullu Nunamiullu Housing Authority	293	412,803	—	62,626	29,500	92,126
Municipality of Skagway	296	1,366,266	—	207,276	51,239	258,515
City of Nulato	297	60,934	—	9,244	783	10,027
City of Aniak	298	56,003	—	8,496	11,284	19,780
Alaska Gasline Development Corporation	299	838,287	—	127,177	—	127,177
Total for employers		910,996,819	—	138,207,370	28,729,542	166,936,912
Nonemployer:						
State of Alaska	999	115,291,181	—	17,490,830	21,339,771	38,830,601
Total for all entities		\$ 1,026,288,000	—	155,698,200	50,069,313	205,767,513

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		
Net difference between projected and actual investment earnings on OPEB plan investments	Difference between expected and actual experience	Change of assumptions	Changes in proportion and differences between employer contributions and proportionate share of contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
						Proportionate share of allocable plan OPEB expense	Total OPEB expense (benefit)
2,015	1,018	—	1,448	4,481	1,248	(1,599)	(351)
85,685	43,268	—	33,045	161,998	53,083	(35,678)	17,405
16,122	8,141	—	2,361	26,624	9,988	15,041	25,029
74,937	37,841	—	14,991	127,769	46,424	(8,752)	37,672
2,388	1,206	—	465	4,059	1,480	(413)	1,067
3,657	1,847	—	1,132	6,636	2,266	1,205	3,471
87,477	44,172	—	48,688	180,337	54,192	(41,194)	12,998
289,524	146,199	—	70,230	505,953	179,362	(53,628)	125,734
12,913	6,520	—	2,393	21,826	7,999	(2,470)	5,529
11,868	5,993	—	13,502	31,363	7,352	5,104	12,456
177,640	89,702	—	140,701	408,043	110,050	(168,766)	(58,716)
193,048,164	97,482,200	—	29,814,453	320,344,817	119,594,873	(13,171,474)	106,423,399
24,431,206	12,336,858	—	20,254,860	57,022,924	15,135,326	13,171,474	28,306,800
217,479,370	109,819,058	—	50,069,313	377,367,741	134,730,199	—	134,730,199

**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, 2018

(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 describes 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 – 5 years of credited service for the pension plan, 10 years of credited service for the OPEB plan.

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, 2018

(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 liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. 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 2019 to 2039 for the year ended June 30, 2018. 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 4.88% of annual payroll for the year ended June 30, 2018.

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 Liability

Components of the Collective Net OPEB Liability

The components of the collective net OPEB liability of the Plan were as follows as of June 30, 2018:

Total OPEB liability	\$ 8,638,289,000
Plan fiduciary net position	<u>(7,612,001,000)</u>
Net OPEB liability	<u>\$ 1,026,288,000</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, 2018

The total OPEB liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. This actuarial valuations used the following actuarial assumptions as of the June 30, 2018 measurement date:

Investment rate of return	8.00%, net of postretirement healthcare plan investment expenses This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%
Trend rates	Pre-65 medical: 8.0% grading down to 4.0% Post-65 medical: 5.5% grading down to 4.0% Prescription drugs: 9.0% grading down to 4.0% Retiree Drug Subsidy/Employer Group Waiver Plans: 6.5% grading down to 4.0%
Mortality	Pretermination mortality rates were based upon the 2010–2013 actual mortality experience, 60% of male and 65% of female posttermination rates. Deaths are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for All Others. Posttermination mortality rates were based on 96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.
Participation	100% of system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible. 10% of non-system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible.

The actuarial assumptions used in the June 30, 2017 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2013. The assumptions used in the June 30, 2017 actuarial valuation are the same as those used in the June 30, 2016 actuarial valuation with the following exceptions:

1. The medical trend rate assumption was updated to reflect anticipated increases in costs based on recent survey data.
2. An obligation for the Cadillac Tax was added to the June 30, 2017 valuation because it was no longer deemed immaterial due to the updated trend rates and the change to use chained CPI (which was part of the Tax Cut and Jobs Act passed in December 2017) to project the tax thresholds in future years.

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June 30, 2018

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 allocation as of June 30, 2018 are summarized in the following table (note that the target rates shown below exclude the inflation component):

<u>Asset class</u>	Long-term expected real rate of return
Domestic equity	8.90 %
Global ex-U.S. equity	7.85
Fixed income	1.25
Opportunistic	4.76
Real assets	6.20
Absolute return	4.76
Private equity	12.08
Cash equivalents	0.66

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2018 was 8.0%. The projection of cash flows used to determine the discount rate assumed that employer and nonemployer contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the Plan as of June 30, 2018, calculated using the discount rate of 8.0%, as well as what the Plan's collective net OPEB liability 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:

1% Decrease (7%)	Current discount rate (8%)	1% Increase (9%)
\$ 2,077,719,000	1,026,288,000	144,974,000

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Sensitivity of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the collective net OPEB liability of the Plan as of June 30, 2018, calculated using the healthcare cost trend rates and using trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current healthcare cost trend rate	1% Increase
\$	19,922,000	1,026,288,000	2,238,554,000

(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, 2018:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Change in assumptions	2018	2.5 years	\$ —	259,497,000	103,798,800	155,698,200
Total deferred outflow of resources			\$ —	259,497,000	103,798,800	155,698,200
Deferred inflows of resources:						
Difference between projected and actual earnings on OPEB plan investments	2017	5 years	\$ 264,541,600	—	66,135,400	198,406,200
	2018	5 years	—	23,841,462	4,768,292	19,073,170
			264,541,600	23,841,462	70,903,692	217,479,370
Difference between expected and actual experience	2017	2.8 years	45,555,429	—	25,308,571	20,246,858
	2018	2.5 years	—	149,287,000	59,714,800	89,572,200
			45,555,429	149,287,000	85,023,371	109,819,058
Total deferred inflows of resources			\$ 310,097,029	173,128,462	155,927,063	327,298,428

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June 30, 2018

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:		
2019	\$	(47,066,549)
2020		(48,861,692)
2021		(70,903,692)
2022		(4,768,295)
2023		—
Total	\$	<u>(171,600,228)</u>

(7) Collective OPEB Expense

The components of the collective OPEB expense for the year ending June 30, 2018 are as follows:

Service cost	\$	110,333,000
Interest on total OPEB liability		647,310,000
Administrative expense		3,822,000
Expected investment return net of investment expenses		(574,500,538)
Other		(106,000)
Recognition (amortization) of deferred outflows/inflows of resources:		
Difference between projected and actual investment earnings on OPEB plan investments		(70,903,692)
Difference between expected and actual experience		(85,023,371)
Change in assumptions		<u>103,798,800</u>
Total OPEB expense	\$	<u>134,730,199</u>

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

As of and for the year ended June 30, 2018

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 863,000	0.26365%
Annette Island School District	103	347,000	0.10601
Bering Strait School District	104	2,643,000	0.80745
Chatham School District	105	219,000	0.06691
Alaska Municipal League	106	76,000	0.02322
City of Valdez	107	2,498,000	0.76315
Juneau Borough School District	108	4,019,000	1.22787
Matanuska-Susitna Borough	109	6,866,000	2.09760
Matanuska-Susitna Borough School District	110	9,765,000	2.98326
Anchorage School District	111	30,255,000	9.24308
Copper River School District	112	353,000	0.10784
University of Alaska	113	33,359,000	10.19137
City of Kenai	115	2,196,000	0.67089
Fairbanks North Star Borough	116	7,570,000	2.31268
Fairbanks North Star Borough School District	117	10,534,000	3.21820
Denali Borough School District	118	437,000	0.13351
City And Borough of Sitka	120	3,214,000	0.98190
Chugach School District	121	180,000	0.05499
Ketchikan Gateway Borough	122	1,716,000	0.52425
City of Soldotna	123	1,296,000	0.39594
Iditarod Area School District	124	391,000	0.11945
Kuspuk School District	125	547,000	0.16711
City And Borough of Juneau	126	11,379,000	3.47635
City of Kodiak	128	2,143,000	0.65470
City of Fairbanks	129	2,540,000	0.77598
City of Wasilla	131	2,309,000	0.70541
Sitka Borough School District	133	904,000	0.27618
City of Palmer	134	1,201,000	0.36691
City And Borough of Wrangell	135	943,000	0.28809
City of Bethel	136	1,791,000	0.54716
Valdez City School District	137	670,000	0.20469
Hoonah City School District	138	190,000	0.05805
City of Nome	139	952,000	0.29084
City of Kotzebue	140	1,406,000	0.42954
Galena City School District	141	1,287,000	0.39319
City of Petersburg	143	1,547,000	0.47262
Bristol Bay Borough	144	759,000	0.23188
North Slope Borough	145	23,207,000	7.08987
Wrangell Public School District	146	293,000	0.08951
City of Cordova	148	1,092,000	0.33361
Nome City School District	149	521,000	0.15917
City of King Cove	151	319,000	0.09746

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Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Alaska Housing Finance Corporation	152	\$ 6,044,000	1.84648%
Lower Yukon School District	153	2,212,000	0.67578
Northwest Arctic Borough School District	154	2,515,000	0.76835
Southeast Island School District	155	259,000	0.07913
Pribilof School District	156	122,000	0.03727
Lower Kuskokwim School District	157	5,759,000	1.75941
Kodiak Island Borough School District	158	2,287,000	0.69869
Yukon Flats School District	159	340,000	0.10387
Yukon / Koyukuk School District	160	779,000	0.23799
North Slope Borough School District	161	4,145,000	1.26632
Aleutian Region School District	162	25,000	0.00764
Cordova Community Medical Center	163	881,000	0.26915
Lake And Peninsula Borough School District	164	648,000	0.19797
Sitka Community Hospital	165	2,837,000	0.86672
Tanana School District	166	25,000	0.00764
Southeast Regional Resource Center	167	446,000	0.13626
Hydaburg City School District	168	70,000	0.02139
City of Tanana	169	22,000	0.00672
North Pacific Fishery Management Council	170	410,000	0.12526
City of Barrow	171	466,000	0.14237
City of Saint Paul	172	315,000	0.09623
Municipality of Anchorage	173	61,486,000	18.78433
Kodiak Island Borough	174	1,004,000	0.30673
Nome Joint Utility System	175	187,000	0.05713
City of Sand Point	176	392,000	0.11976
Ketchikan Gateway Borough School District	177	2,014,000	0.61529
City of Dillingham	178	829,000	0.25326
City of Unalaska	179	3,234,000	0.98801
Kenai Peninsula Borough	180	6,139,000	1.87550
City of Ketchikan	181	2,720,000	0.83098
City of Seward	182	1,579,000	0.48239
City of Fort Yukon	183	141,000	0.04308
Bristol Bay Borough School District	184	135,000	0.04124
Cordova City School District	185	293,000	0.08951
City of Craig	186	498,000	0.15214
Petersburg Medical Center	187	1,974,000	0.60307
Haines Borough	189	796,000	0.24318
Kenai Peninsula Borough School District	190	5,905,000	1.80401
City of North Pole	191	816,000	0.24929
City of Galena	192	315,000	0.09623
Yupit School District	195	596,000	0.18208
Nenana City School District	196	503,000	0.15367

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

As of and for the year ended June 30, 2018

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Saxman	198	\$ 22,000	0.00672%
City of Hoonah	199	351,000	0.10723
City of Pelican	200	45,000	0.01375
City of Whittier	202	313,000	0.09562
Anchorage Community Development Authority	203	648,000	0.19797
Craig City School District	204	276,000	0.08432
Dillingham City School District	205	353,000	0.10784
City of Thorne Bay	206	134,000	0.04094
City of Akutan	208	313,000	0.09562
Unalaska City School District	209	324,000	0.09898
Kashunamiut School District	211	444,000	0.13564
City of Homer	215	1,931,000	0.58993
Special Education Service Agency	218	79,000	0.02413
Bartlett Regional Hospital	219	10,260,000	3.13449
Northwest Arctic Borough	220	609,000	0.18605
Saint Mary's School District	221	221,000	0.06752
Bristol Bay Regional Housing Authority	223	413,000	0.12617
Copper River Basin Regional Housing Authority	224	174,000	0.05316
Skagway City School District	225	71,000	0.02169
City of Klawock	227	218,000	0.06660
Petersburg City School District	228	329,000	0.10051
Aleutians East Borough	230	248,000	0.07577
City of Huslia	235	46,000	0.01405
City of Kaltag	237	8,000	0.00244
Haines Borough School District	240	243,000	0.07424
City of Atka	243	41,000	0.01253
Aleutians East Borough School District	244	253,000	0.07729
Delta/Greely School District	246	576,000	0.17597
Lake And Peninsula Borough	247	70,000	0.02139
City And Borough of Yakutat	248	246,000	0.07515
City of Unalakleet	249	115,000	0.03513
Klawock City School District	251	167,000	0.05102
Alaska Gateway School District	255	541,000	0.16528
Pelican City School District	257	24,000	0.00733
Denali Borough	258	127,000	0.03880
City of Kachemak	260	22,000	0.00672
Cook Inlet Housing Authority	262	2,475,000	0.75613
Interior Regional Housing Authority	263	327,000	0.09990
Yakutat School District	264	68,000	0.02077
Kake City School District	265	150,000	0.04583
Aleutian Housing Authority	267	293,000	0.08951
Bering Straits Regional Housing Authority	270	427,000	0.13045

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

As of and for the year ended June 30, 2018

<u>Employer</u>	<u>Employer number</u>	<u>Present value of projected future state contributions</u>	<u>Employer proportionate share</u>
City of Egegik	271	\$ 69,000	0.02108%
Ilisagvik College	275	1,676,000	0.51203
North Pacific Rim Housing Authority	276	431,000	0.13167
Saxman Seaport	278	13,000	0.00397
Tlingit-Haida Regional Housing Authority	279	877,000	0.26793
City of Toksook Bay	280	2,000	0.00061
Baranof Island Housing Authority	281	211,000	0.06446
City of Delta Junction	282	108,000	0.03299
City of Anderson	283	8,000	0.00244
Inter-Island Ferry Authority	284	334,000	0.10204
City of Seldovia	286	66,000	0.02016
Northwest Inupiat Housing Authority	288	293,000	0.08951
City of Upper Kalskag	290	9,000	0.00275
City of Shaktoolik	291	18,000	0.00550
Tagiugmiullu Nunamiullu Housing Authority	293	340,000	0.10387
Municipality of Skagway	296	1,127,000	0.34431
City of Nulato	297	49,000	0.01497
City of Aniak	298	46,000	0.01405
Alaska Gasline Development Corporation	299	694,000	0.21202
		<u>\$ 327,326,000</u>	<u>100.00000%</u>

See accompanying independent auditors' report

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

As of and for the year ended June 30, 2018

Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
Southwest Region School District	102	\$ 303,967	\$ 39,905
Annette Island School District	103	122,221	16,045
Bering Strait School District	104	930,921	122,210
Chatham School District	105	77,136	10,126
Alaska Municipal League	106	26,769	3,514
City of Valdez	107	879,849	115,506
Juneau Borough School District	108	1,415,577	185,836
Matanuska-Susitna Borough	109	2,418,351	317,479
Matanuska-Susitna Borough School District	110	3,439,441	451,527
Anchorage School District	111	10,656,455	1,398,970
Copper River School District	112	124,334	16,322
University of Alaska	113	11,749,750	1,542,497
City of Kenai	115	773,478	101,542
Fairbanks North Star Borough	116	2,666,315	350,032
Fairbanks North Star Borough School District	117	3,710,299	487,085
Denali Borough School District	118	153,921	20,207
City And Borough of Sitka	120	1,132,039	148,613
Chugach School District	121	63,400	8,323
Ketchikan Gateway Borough	122	604,412	79,347
City of Soldotna	123	456,479	59,926
Iditarod Area School District	124	137,719	18,080
Kuspuk School District	125	192,665	25,293
City And Borough of Juneau	126	4,007,926	526,157
City of Kodiak	128	754,810	99,091
City of Fairbanks	129	894,642	117,448
City of Wasilla	131	813,279	106,767
Sitka Borough School District	133	318,408	41,800
City of Palmer	134	423,018	55,533
City And Borough of Wrangell	135	332,145	43,604
City of Bethel	136	630,828	82,815
Valdez City School District	137	235,988	30,980
Hoonah City School District	138	66,922	8,785
City of Nome	139	335,315	44,020
City of Kotzebue	140	495,223	65,012
Galena City School District	141	453,309	59,510
City of Petersburg	143	544,886	71,532
Bristol Bay Borough	144	267,336	35,096
North Slope Borough	145	8,173,999	1,073,076
Wrangell Public School District	146	103,201	13,548
City of Cordova	148	384,626	50,493
Nome City School District	149	183,507	24,091
City of King Cove	151	112,359	14,750

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Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
Alaska Housing Finance Corporation	152	\$ 2,128,825	\$ 279,470
Lower Yukon School District	153	779,113	102,281
Northwest Arctic Borough School District	154	885,837	116,292
Southeast Island School District	155	91,225	11,976
Pribilof School District	156	42,971	5,641
Lower Kuskokwim School District	157	2,028,442	266,292
Kodiak Island Borough School District	158	805,530	105,749
Yukon Flats School District	159	119,755	15,721
Yukon / Koyukuk School District	160	274,380	36,020
North Slope Borough School District	161	1,459,957	191,662
Aleutian Region School District	162	8,806	1,156
Cordova Community Medical Center	163	310,307	40,737
Lake And Peninsula Borough School District	164	228,239	29,963
Sitka Community Hospital	165	999,252	131,181
Tanana School District	166	8,806	1,156
Southeast Regional Resource Center	167	157,091	20,623
Hydaburg City School District	168	24,655	3,237
City of Tanana	169	7,749	1,017
North Pacific Fishery Management Council	170	144,411	18,958
City of Barrow	171	164,135	21,548
City of Saint Paul	172	110,950	14,565
Municipality of Anchorage	173	21,656,677	2,843,072
Kodiak Island Borough	174	353,630	46,424
Nome Joint Utility System	175	65,865	8,647
City of Sand Point	176	138,071	18,126
Ketchikan Gateway Borough School District	177	709,374	93,126
City of Dillingham	178	291,991	38,332
City of Unalaska	179	1,139,084	149,538
Kenai Peninsula Borough	180	2,162,286	283,863
City of Ketchikan	181	958,042	125,771
City of Seward	182	556,157	73,012
City of Fort Yukon	183	49,663	6,520
Bristol Bay Borough School District	184	47,550	6,242
Cordova City School District	185	103,201	13,548
City of Craig	186	175,406	23,027
Petersburg Medical Center	187	695,285	91,276
Haines Borough	189	280,368	36,806
Kenai Peninsula Borough School District	190	2,079,867	273,043
City of North Pole	191	287,413	37,731
City of Galena	192	110,950	14,565
Yupit School District	195	209,924	27,559
Nenana City School District	196	177,167	23,258

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Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
City of Saxman	198	\$ 7,749	\$ 1,017
City of Hoonah	199	123,630	16,230
City of Pelican	200	15,850	2,081
City of Whittier	202	110,245	14,473
Anchorage Community Development Authority	203	228,239	29,963
Craig City School District	204	97,213	12,762
Dillingham City School District	205	124,334	16,322
City of Thorne Bay	206	47,198	6,196
City of Akutan	208	110,245	14,473
Unalaska City School District	209	114,120	14,982
Kashunamiut School District	211	156,386	20,530
City of Homer	215	680,139	89,288
Special Education Service Agency	218	27,825	3,653
Bartlett Regional Hospital	219	3,613,790	474,415
Northwest Arctic Borough	220	214,503	28,160
Saint Mary's School District	221	77,841	10,219
Bristol Bay Regional Housing Authority	223	145,467	19,097
Copper River Basin Regional Housing Authority	224	61,287	8,046
Skagway City School District	225	25,008	3,283
City of Klawock	227	76,784	10,080
Petersburg City School District	228	115,881	15,213
Aleutians East Borough	230	87,351	11,467
City of Huslia	235	16,202	2,127
City of Kaltag	237	2,818	370
Haines Borough School District	240	85,590	11,236
City of Atka	243	14,441	1,896
Aleutians East Borough School District	244	89,112	11,699
Delta/Greely School District	246	202,879	26,634
Lake And Peninsula Borough	247	24,655	3,237
City And Borough of Yakutat	248	86,646	11,375
City of Unalakleet	249	40,505	5,318
Klawock City School District	251	58,821	7,722
Alaska Gateway School District	255	190,552	25,015
Pelican City School District	257	8,453	1,110
Denali Borough	258	44,732	5,872
City of Kachemak	260	7,749	1,017
Cook Inlet Housing Authority	262	871,748	114,442
Interior Regional Housing Authority	263	115,176	15,120
Yakutat School District	264	23,951	3,144
ake City School District	265	52,833	6,936
Aleutian Housing Authority	267	103,201	13,548
Bering Straits Regional Housing Authority	270	150,398	19,744

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Employer	Employer number	State proportionate share of net OPEB liability attributable to employer	Employer OPEB expense and related revenue attributable to special funding situation
City of Egegik	271	\$ 24,303	\$ 3,191
Ilisagvik College	275	590,323	77,497
North Pacific Rim Housing Authority	276	151,807	19,929
Saxman Seaport	278	4,579	601
Tlingit-Haida Regional Housing Authority	279	308,898	40,552
City of Toksook Bay	280	704	92
Baranof Island Housing Authority	281	74,319	9,756
City of Delta Junction	282	38,040	4,994
City of Anderson	283	2,818	370
Inter-Island Ferry Authority	284	117,642	15,444
City of Seldovia	286	23,247	3,052
Northwest Inupiat Housing Authority	288	103,201	13,548
City of Upper Kalskag	290	3,170	416
City of Shaktoolik	291	6,340	832
Tagiugmiullu Nunamiullu Housing Authority	293	119,755	15,721
Municipality of Skagway	296	396,953	52,112
City of Nulato	297	17,259	2,266
City of Aniak	298	16,202	2,127
Alaska Gasline Development Corporation	299	244,442	32,090
Total for all employers		\$ <u>115,291,181</u>	<u>15,135,326</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, 2018

Employer/Nonemployer	Employer number	Actual employer contributions	Retiree drug subsidy allocation*	Total actual contributions
Employer:				
State of Alaska	101	\$ 42,361,005	2,947,382	45,308,387
Southwest Region SD	102	104,439	7,267	111,706
Annette Island SD	103	32,146	2,237	34,382
Bering Strait SD	104	304,466	21,184	325,650
Chatham SD	105	17,955	1,249	19,205
Alaska Municipal League	106	12,303	856	13,159
City of Valdez	107	316,456	22,018	338,474
Juneau Borough SD	108	483,181	33,619	516,800
Matanuska-Susitna Borough	109	864,788	60,170	924,958
Matanuska-Susitna Borough SD	110	1,088,076	75,706	1,163,782
Anchorage SD	111	3,431,820	238,778	3,670,598
Copper River SD	112	47,244	3,287	50,531
University of Alaska	113	5,976,529	415,833	6,392,362
City of Kenai	115	298,905	20,797	319,702
Fairbanks North Star Borough	116	984,535	68,502	1,053,037
Fairbanks North Star Borough SD	117	1,247,629	86,807	1,334,436
Denali Borough SD	118	34,464	2,398	36,862
City and Borough of Sitka	120	413,336	28,759	442,095
Chugach SD	121	15,517	1,080	16,597
Ketchikan Gateway Borough	122	218,449	15,199	233,649
City of Soldotna	123	190,548	13,258	203,806
Iditarod Area SD	124	35,000	2,435	37,436
Kuspuk SD	125	60,010	4,175	64,186
City and Borough of Juneau	126	1,462,196	101,736	1,563,932
City of Kodiak	128	294,599	20,498	315,097
City of Fairbanks	129	370,003	25,744	395,747
City of Wasilla	131	299,834	20,862	320,696
Sitka Borough SD	133	95,295	6,630	101,925
City of Palmer	134	148,040	10,300	158,340
City and Borough of Wrangell	135	136,960	9,529	146,489
City of Bethel	136	221,975	15,445	237,420
Valdez City SD	137	75,271	5,237	80,508
Hoonah City SD	138	25,097	1,746	26,844
City of Nome	139	104,974	7,304	112,278
City of Kotzebue	140	142,022	9,882	151,903
Galena City SD	141	143,540	9,987	153,527
City of Petersburg	143	189,861	13,210	203,071
Bristol Bay Borough	144	97,743	6,801	104,544
North Slope Borough	145	3,078,352	214,185	3,292,536
Wrangell Public SD	146	35,000	2,435	37,435
City of Cordova	148	124,258	8,646	132,904
Nome City SD	149	68,866	4,792	73,657
City of King Cove	151	42,432	2,952	45,385
Alaska Housing Finance Corporation	152	835,634	58,141	893,775
Lower Yukon SD	153	264,896	18,431	283,327
Northwest Arctic Borough SD	154	283,252	19,708	302,960
Southeast Island SD	155	27,132	1,888	29,019
Pribilof SD	156	20,703	1,440	22,143
Lower Kuskokwim SD	157	726,155	50,524	776,680
Kodiak Island Borough SD	158	238,411	16,588	254,999
Yukon Flats SD	159	38,871	2,705	41,576
Yukon / Koyukuk SD	160	79,834	5,555	85,389
North Slope Borough SD	161	509,336	35,438	544,775
Aleutian Region SD	162	—	—	—
Cordova Community Medical Center	163	41,048	2,856	43,904
Lake and Peninsula Borough SD	164	65,499	4,557	70,056
Sitka Community Hospital	165	367,046	25,538	392,584
Tanana SD	166	4,256	296	4,552
Southeast Regional Resource Center	167	60,767	4,228	64,995
Hydaburg City SD	168	3,699	257	3,956

**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, 2018

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>Actual employer contributions</u>	<u>Retiree drug subsidy allocation*</u>	<u>Total actual contributions</u>
City of Tanana	169	\$ 1,566	109	1,675
North Pacific Fishery Mgmt Council	170	56,581	3,937	60,517
City of Barrow	171	55,853	3,886	59,739
City of Saint Paul	172	45,107	3,138	48,245
Municipality of Anchorage	173	8,782,824	611,089	9,393,913
Kodiak Island Borough	174	137,930	9,597	147,527
Nome Joint Utility System	175	50,962	3,546	54,508
City of Sand Point	176	38,529	2,681	41,210
Ketchikan Gateway Borough SD	177	205,461	14,295	219,756
City of Dillingham	178	88,064	6,127	94,191
City of Unalaska	179	397,537	27,660	425,197
Kenai Peninsula Borough	180	785,385	54,645	840,031
City of Ketchikan	181	376,776	26,215	402,991
City of Seward	182	193,325	13,451	206,776
City of Fort Yukon	183	24,819	1,727	26,546
Bristol Bay Borough SD	184	21,470	1,494	22,964
Cordova City SD	185	32,489	2,261	34,750
City of Craig	186	58,313	4,057	62,370
Petersburg Medical Center	187	233,234	16,228	249,461
Haines Borough	189	82,413	5,734	88,147
Kenai Peninsula Borough SD	190	653,666	45,481	699,147
City of North Pole	191	99,464	6,920	106,384
City of Galena	192	35,031	2,437	37,469
City of Nenana	193	17,789	1,238	19,027
Yupiit SD	195	68,912	4,795	73,707
Nenana City SD	196	58,471	4,068	62,540
City of Saxman	198	4,146	288	4,435
City of Hoonah	199	34,431	2,396	36,827
City of Pelican	200	2,975	207	3,182
City of Whittier	202	38,803	2,700	41,503
Anchorage Community Develop Authority	203	70,044	4,874	74,918
Craig City SD	204	27,246	1,896	29,141
Dillingham City SD	205	62,047	4,317	66,364
City of Thorne Bay	206	14,252	992	15,243
City of Akutan	208	31,934	2,222	34,156
Unalaska City SD	209	41,854	2,912	44,766
Kashunamiut SD	211	52,240	3,635	55,875
City of Homer	215	248,262	17,274	265,536
Special Education Service Agency	218	7,612	530	8,142
Bartlett Regional Hospital	219	1,311,516	91,252	1,402,768
Northwest Arctic Borough	220	89,233	6,209	95,441
Saint Mary's SD	221	21,846	1,520	23,366
Bristol Bay Rha	223	50,170	3,491	53,661
Copper River Basin Rha	224	19,693	1,370	21,063
Skagway City SD	225	11,867	826	12,693
City of Klawock	227	21,288	1,481	22,770
Petersburg City SD	228	39,370	2,739	42,109
Aleutians East Borough	230	45,399	3,159	48,558
City of Huslia	235	7,447	518	7,965
City of Kaltag	237	1,833	128	1,960
Haines Borough SD	240	26,503	1,844	28,347
City of Elim	242	—	—	—
City of Atka	243	5,875	409	6,284
Aleutians East Borough SD	244	28,919	2,012	30,931
Delta/greely SD	246	74,416	5,178	79,593
Lake and Peninsula Borough	247	20,020	1,393	21,413
City and Borough of Yakutat	248	32,219	2,242	34,461
City of Unalakleet	249	10,330	719	11,049
Klawock City SD	251	19,524	1,358	20,882
City of Mekoryuk	254	—	—	—
Alaska Gateway SD	255	53,763	3,741	57,504
Pelican City SD	257	5,312	370	5,681
Denali Borough	258	14,108	982	15,089

**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, 2018

Employer/Nonemployer	Employer number	Actual employer contributions	Retiree drug subsidy allocation*	Total actual contributions
City of Allakaket	259	\$ —	—	—
City of Kachemak	260	1,095	76	1,172
Cook Inlet Housing Authority	262	309,452	21,531	330,982
Interior Rha	263	42,053	2,926	44,979
Yakutat SD	264	11,922	829	12,751
Kake City SD	265	20,621	1,435	22,056
Aleutian Housing Authority	267	39,909	2,777	42,686
Bering Straits Rha	270	64,283	4,473	68,756
City of Egegik	271	3,569	248	3,818
Ilisagvik College	275	209,465	14,574	224,039
North Pacific Rim Ha	276	51,329	3,571	54,901
Saxman Seaport	278	1,298	90	1,388
Tlingit-haida Rha	279	107,176	7,457	114,633
City of Toksook Bay	280	3,173	221	3,394
Baranof Island Ha	281	24,958	1,737	26,694
City of Delta Junction	282	12,734	886	13,620
City of Anderson	283	393	27	421
Inter-island Ferry Authority	284	43,987	3,061	47,048
City of Seldovia	286	2,375	165	2,541
Northwest Inupiat Housing Authority	288	41,947	2,919	44,866
City of Upper Kalskag	290	1,046	73	1,119
City of Shaktoolik	291	628	44	672
Tagiugmiullu Nunamiullu Housing Authorit	293	63,354	4,408	67,761
Municipality of Skagway	296	143,842	10,008	153,850
City of Nulato	297	2,153	150	2,303
City of Aniak	298	3,953	275	4,228
Alaska Gasline Development Corporation	299	114,633	7,976	122,609
Total employer contributions		85,731,474	5,965,004	91,696,479
Nonemployer:				
State of Alaska	999	—	—	—
Total for all entities		<u>\$ 85,731,474</u>	<u>5,965,004</u>	<u>91,696,479</u>

* The RDS subsidy is allocated in proportion to actual contributions

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