



**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, 2024

(With Independent Auditors' Report Thereon)

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

Table of Contents

	Pages
Independent Auditors' Report	1-2
Schedule of Employer and Nonemployer Allocations	3-6
Schedule of OPEB Amounts by Employer and Nonemployer	8-13
Notes to Schedule of Employer and Nonemployer Allocations and Schedule of OPEB Amounts by Employer and Nonemployer	14-21
Supplemental Schedules	
Schedule of Employer Allocations of Special Funding Amounts (Unaudited)	22-24
Schedule of Special Funding Amounts by Employer (Unaudited)	25-28
Schedule of Employer and Nonemployer Contributions (Unaudited)	29-31



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Independent Auditors' Report

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

Opinions

We have audited the schedule of employer and nonemployer allocations of the State of Alaska Public Employees' Retirement System Alaska Retiree Healthcare Trust (the Plan) as of and for the year ended June 30, 2024, and the related notes. We have also 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 (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2024, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB asset, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities for the Plan as of and for the year ended June 30, 2024, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

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



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

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

Other Matter

We have audited, in accordance with GAAS, the financial statements of the State of Alaska Public Employees' Retirement System as of and for the year ended June 30, 2024, and our report thereon, dated October 15, 2024, expressed an unmodified opinion on those financial statements.

Supplementary Information

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

Restriction on Use

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

KPMG LLP

Anchorage, Alaska
March 26, 2025

**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, 2024

<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Present value of projected future contributions</u>	<u>Allocation percentage</u>
Employer:			
State of Alaska	101	\$ 964,045,000	49.97803 %
Southwest Region School District	102	2,039,000	0.10571
Annette Island School District	103	1,253,000	0.06496
Bering Strait School District	104	4,856,000	0.25174
Chatham School District	105	560,000	0.02903
Alaska Municipal League	106	—	—
City of Valdez	107	6,830,000	0.35408
Juneau Borough School District	108	8,255,000	0.42796
Matanuska-Susitna Borough	109	17,204,000	0.89189
Matanuska-Susitna Borough School District	110	19,529,000	1.01242
Anchorage School District	111	57,144,000	2.96246
Copper River School District	112	834,000	0.04324
University of Alaska	113	86,520,000	4.48537
City of Kenai	115	5,034,000	0.26097
Fairbanks North Star Borough	116	15,760,000	0.81703
Fairbanks North Star Borough School District	117	19,466,000	1.00916
Denali Borough School District	118	652,000	0.03380
City And Borough of Sitka	120	6,593,000	0.34179
Chugach School District	121	525,000	0.02722
Ketchikan Gateway Borough	122	4,441,000	0.23023
City of Soldotna	123	2,910,000	0.15086
Iditarod Area School District	124	572,000	0.02965
Kuspuk School District	125	1,036,000	0.05371
City And Borough of Juneau	126	24,234,000	1.25634
City of Kodiak	128	4,981,000	0.25822
City of Fairbanks	129	5,797,000	0.30053
City of Wasilla	131	6,282,000	0.32567
Sitka Borough School District	133	1,672,000	0.08668
City of Palmer	134	2,841,000	0.14728
City And Borough of Wrangell	135	2,362,000	0.12245
City of Bethel	136	4,025,000	0.20866
Valdez City School District	137	1,385,000	0.07180
Hoonah City School District	138	326,000	0.01690
City of Nome	139	3,072,000	0.15926
City of Kotzebue	140	3,270,000	0.16952
Galena City School District	141	3,246,000	0.16828
City of Petersburg	143	3,311,000	0.17165
Bristol Bay Borough	144	2,530,000	0.13116
North Slope Borough	145	45,766,000	2.37260
Wrangell Public School District	146	493,000	0.02556
City of Cordova	148	2,364,000	0.12255
Nome City School District	149	569,000	0.02950
City of King Cove	151	778,000	0.04033
Alaska Housing Finance Corporation	152	11,963,000	0.62019
Lower Yukon School District	153	5,878,000	0.30473
Northwest Arctic Borough School District	154	4,621,000	0.23956
Southeast Island School District	155	675,000	0.03499
Pribilof School District	156	219,000	0.01135
Lower Kuskokwim School District	157	11,877,000	0.61573
Kodiak Island Borough School District	158	4,580,000	0.23744
Yukon Flats School District	159	548,000	0.02841

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ALASKA RETIREE HEALTHCARE TRUST**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2024

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Yukon / Koyukuk School District	160	\$ 2,247,000	0.11649 %
North Slope Borough School District	161	7,123,000	0.36927
Cordova Community Medical Center	163	3,094,000	0.16040
Lake And Peninsula Borough School District	164	1,327,000	0.06879
Tanana School District	166	60,000	0.00311
Southeast Regional Resource Center	167	1,472,000	0.07631
Hydaburg City School District	168	39,000	0.00202
City of Tanana	169	—	0.00029
North Pacific Fishery Management Council	170	922,000	0.04780
City of Barrow	171	685,000	0.03551
City of Saint Paul	172	668,000	0.03463
Municipality of Anchorage	173	125,345,000	6.49813
Kodiak Island Borough	174	1,666,000	0.08637
Nome Joint Utility System	175	420,000	0.02177
City of Sand Point	176	676,000	0.03505
Ketchikan Gateway Borough School District	177	4,083,000	0.21167
City of Dillingham	178	1,876,000	0.09726
City of Unalaska	179	7,537,000	0.39073
Kenai Peninsula Borough	180	14,230,000	0.73771
City of Ketchikan	181	6,617,000	0.34304
City of Seward	182	3,187,000	0.16522
City of Fort Yukon	183	338,000	0.01752
Bristol Bay Borough School District	184	308,000	0.01597
Cordova City School District	185	668,000	0.03463
City of Craig	186	1,333,000	0.06911
Petersburg Medical Center	187	6,016,000	0.31188
Haines Borough	189	1,723,000	0.08932
Kenai Peninsula Borough School District	190	11,652,000	0.60406
City of North Pole	191	2,082,000	0.10793
City of Galena	192	512,000	0.02654
City of Nenana	193	83,000	0.00430
Yupit School District	195	1,223,000	0.06340
Nenana City School District	196	1,097,000	0.05687
City of Saxman	198	16,000	0.00083
City of Hoonah	199	668,000	0.03463
City of Pelican	200	96,000	0.00498
City of Whittier	202	1,086,000	0.05630
Anchorage Community Development Authority	203	851,000	0.04412
Craig City School District	204	615,000	0.03188
Dillingham City School District	205	972,000	0.05039
City of Thorne Bay	206	219,000	0.01135
City of Akutan	208	596,000	0.03090
Unalaska City School District	209	666,000	0.03453
Kashunamiut School District	211	1,124,000	0.05827
City of Homer	215	4,528,000	0.23474
Special Education Service Agency	218	139,000	0.00721
Bartlett Regional Hospital	219	24,403,000	1.26510
Northwest Arctic Borough	220	1,396,000	0.07237
Saint Mary's School District	221	596,000	0.03090
Bristol Bay Regional Housing Authority	223	910,000	0.04718
Copper River Basin Regional Housing Authority	224	506,000	0.02623

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2024

<u>Employer/nonemployer</u>	<u>Employer/ nonemployer number</u>	<u>Present value of projected future contributions</u>	<u>Allocation percentage</u>
Skagway City School District	225	\$ 266,000	0.01379 %
City of Klawock	227	459,000	0.02380
Petersburg City School District	228	668,000	0.03463
Aleutians East Borough	230	520,000	0.02696
City of Huslia	235	120,000	0.00622
City of Kaltag	237	22,000	0.00114
Haines Borough School District	240	599,000	0.03105
City of Elim	242	—	0.00032
City of Atka	243	21,000	0.00109
Aleutians East Borough School District	244	574,000	0.02976
Delta/Greely School District	246	778,000	0.04033
Lake And Peninsula Borough	247	308,000	0.01597
City And Borough of Yakutat	248	596,000	0.03090
City of Unalakleet	249	—	0.00616
Klawock City School District	251	350,000	0.01814
City of Mekoryik	254	—	—
Alaska Gateway School District	255	1,411,000	0.07315
Pelican City School District	257	41,000	0.00213
Denali Borough	258	413,000	0.02141
City of Allakaket	259	—	—
City of Kachemak	260	17,000	0.00088
Cook Inlet Housing Authority	262	8,036,000	0.41660
Interior Regional Housing Authority	263	853,000	0.04422
Yakutat School District	264	163,000	0.00845
Kake City School District	265	344,000	0.01783
Aleutian Housing Authority	267	450,000	0.02333
Bering Straits Regional Housing Authority	270	708,000	0.03670
City of Egegik	271	149,000	0.00772
Ilisagvik College	275	3,496,000	0.18124
North Pacific Rim Housing Authority	276	891,000	0.04619
Saxman Seaport	278	23,000	0.00119
Tlingit-Haida Regional Housing Authority	279	2,091,000	0.10840
City of Toksook Bay	280	15,000	0.00078
Baranof Island Housing Authority	281	500,000	0.02592
City of Delta Junction	282	139,000	0.00721
City of Anderson	283	—	0.00031
Inter-Island Ferry Authority	284	816,000	0.04230
City of Seldovia	286	55,000	0.00285
Northwest Inupiat Housing Authority	288	606,000	0.03142
City of Upper Kalskag	290	7,000	0.00036
City of Shaktoolik	291	21,000	0.00109
Tagiugmiullu Nunamiullu Housing Authority	293	1,232,000	0.06387
Municipality of Skagway	296	3,603,000	0.18679
City of Nulato	297	—	0.00426
City of Aniak	298	187,000	0.00969
Alaska Gasline Development Corporation	299	489,000	0.02535
Total present value of projected future employer contributions		<u>1,667,456,000</u>	<u>86.45556</u>

**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, 2024

Employer/nonemployer	Employer/ nonemployer number	Present value of projected future contributions	Allocation percentage
Nonemployer:			
State of Alaska	999	\$ <u>261,264,000</u>	<u>13.54444 %</u>
Total of all participating entities		\$ <u><u>1,928,720,000</u></u>	<u><u>100.00000 %</u></u>

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

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

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2024

Deferred outflows of resources							
Employer / nonemployer	Employer/ nonemployer number	Net OPEB asset	Difference between expected and actual experience	Changes in assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion and differences between employer contributions	Total deferred outflows of resources
Employer:							
State of Alaska	101	\$ 1,100,588,491	596,242	29,549,153	16,759,922	—	46,905,317
Southwest Region School District	102	2,327,796	1,261	62,498	35,448	—	99,207
Annette Island School District	103	1,430,470	775	38,406	21,783	41,894	102,858
Bering Strait School District	104	5,543,785	3,003	148,842	84,422	69,138	305,405
Chatham School District	105	639,316	346	17,165	9,736	2,427	29,674
Alaska Municipal League	106	—	—	—	—	—	—
City of Valdez	107	7,797,374	4,224	209,348	118,740	—	332,312
Juneau Borough School District	108	9,424,205	5,106	253,026	143,513	168,984	570,629
MatanuskaSusitna Borough	109	19,640,706	10,640	527,324	299,092	72,251	909,307
MatanuskaSusitna Borough School District	110	22,295,010	12,078	598,588	339,512	432,916	1,383,094
Anchorage School District	111	65,237,649	35,342	1,751,533	993,448	871,185	3,651,508
Copper River School District	112	952,124	516	25,563	14,499	11,296	51,874
University of Alaska	113	98,774,348	53,510	2,651,944	1,504,150	—	4,209,604
City of Kenai	115	5,746,996	3,113	154,298	87,516	27,214	272,141
Fairbanks North Star Borough	116	17,992,184	9,747	483,063	273,988	118,902	885,700
Fairbanks North Star Borough School District	117	22,223,087	12,039	596,657	338,416	520,023	1,467,135
Denali Borough School District	118	744,347	403	19,985	11,335	9,812	41,535
City And Borough of Sitka	120	7,526,806	4,078	202,084	114,619	42,641	363,422
Chugach School District	121	599,359	325	16,092	9,127	—	25,544
Ketchikan Gateway Borough	122	5,070,006	2,747	136,122	77,207	—	216,076
City of Soldotna	123	3,322,161	1,800	89,195	50,590	25,873	167,458
Iditarod Area School District	124	653,016	354	17,532	9,944	—	27,830
Kuspuk School District	125	1,182,735	641	31,755	18,011	31,349	81,756
City And Borough of Juneau	126	27,666,407	14,988	742,802	421,308	343,018	1,522,116
City of Kodiak	128	5,686,489	3,081	152,674	86,595	5,096	247,446
City of Fairbanks	129	6,618,064	3,585	177,685	100,781	69,874	351,925
City of Wasilla	131	7,171,757	3,885	192,551	109,213	—	305,649
Sitka Borough School District	133	1,908,815	1,034	51,249	29,068	—	81,351
City of Palmer	134	3,243,388	1,757	87,080	49,391	5,835	144,063
City And Borough of Wrangell	135	2,698,544	1,481	72,398	41,063	—	114,922
City of Bethel	136	4,595,085	2,489	123,371	69,975	103,667	299,502
Valdez City School District	137	1,581,166	857	42,452	24,078	39,118	106,505
Hoonah City School District	138	372,173	202	9,992	5,668	—	15,862
City of Nome	139	3,507,106	1,900	94,161	53,407	—	149,468
City of Kotzebue	140	3,733,150	2,022	100,229	56,849	—	159,100
Galena City School District	141	3,705,751	2,008	99,494	56,432	—	157,934
City of Petersburg	143	3,779,957	2,048	101,486	57,562	465	161,561
Bristol Bay Borough	144	2,888,339	1,565	77,548	43,984	—	123,097
North Slope Borough	145	52,248,114	28,305	1,402,784	795,642	267,175	2,493,906
Wrangell Public School District	146	562,827	305	15,111	8,571	6,375	30,362
City of Cordova	148	2,698,828	1,462	72,459	41,098	—	115,019
Nome City School District	149	649,591	352	17,441	9,892	34,817	62,502
City of King Cove	151	888,193	481	23,847	13,526	5,489	43,343
Alaska Housing Finance Corporation	152	13,657,392	7,399	366,681	207,977	146,576	728,539
Lower Yukon School District	153	6,710,537	3,635	180,168	102,189	77,902	363,894
Northwest Arctic Borough School District	154	5,275,500	2,858	141,639	80,336	77,281	302,114
Southeast Island School District	155	770,604	417	20,690	11,735	—	32,842
Pribilof School District	156	250,018	135	6,713	3,807	—	10,655
Lower Kuskokwim School District	157	13,559,211	7,346	364,045	206,482	206,695	784,568
Kodiak Island Borough School District	158	5,228,693	2,833	140,383	79,623	45,272	268,111
Yukon Flats School District	159	625,617	339	16,797	9,527	27,797	54,460
Yukon / Koyukuk School District	160	2,565,256	1,390	68,873	39,064	—	109,327
North Slope Borough School District	161	8,131,873	4,405	218,329	123,833	37,761	384,328
Aleutian Region School District	162	—	—	—	—	—	—
Cordova Community Medical Center	163	3,532,222	1,914	94,835	53,789	22,023	172,561
Lake And Peninsula Borough School District	164	1,514,951	821	40,674	23,070	30,512	95,077
Sitka Community Hospital	165	—	—	—	—	—	—
Tanana School District	166	68,498	37	1,839	1,043	—	2,919
Southeast Regional Resource Center	167	1,680,488	910	45,119	25,591	18,212	89,832
Hydaburg City School District	168	44,524	24	1,195	678	66,878	68,775

Deferred inflows of resources		OPEB expense (benefit)		
Changes in Proportion and Differences Between Employer 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 contributions	Total OPEB expense (benefit)
(1,651,420)	(1,651,420)	43,279,580	(7,646,284)	35,633,296
(46,292)	(46,292)	91,538	(165,096)	(73,558)
—	—	56,252	191,743	247,995
—	—	218,004	415,387	633,391
—	—	25,140	(13,059)	12,081
—	—	—	—	—
(7,689)	(7,689)	306,624	34,554	341,178
—	—	370,598	883,323	1,253,921
—	—	772,352	413,219	1,185,571
—	—	876,730	2,235,017	3,111,747
—	—	2,565,408	4,750,185	7,315,593
—	—	37,441	58,848	96,289
(1,377,098)	(1,377,098)	3,884,206	(7,224,469)	(3,340,263)
—	—	225,995	179,001	404,996
—	—	707,525	833,491	1,541,016
—	—	873,901	2,804,001	3,677,902
—	—	29,271	96,669	125,940
—	—	295,984	232,678	528,662
(22,257)	(22,257)	23,569	(103,556)	(79,987)
(14,718)	(14,718)	199,373	(164,509)	34,864
—	—	130,641	133,066	263,707
(3,896)	(3,896)	25,679	2,478	28,157
—	—	46,510	210,075	256,585
—	—	1,087,955	1,706,144	2,794,099
—	—	223,616	140,735	364,351
—	—	260,249	295,550	555,799
(113,133)	(113,133)	282,022	(491,326)	(209,304)
(2,629)	(2,629)	75,062	1,386	76,448
—	—	127,543	47,846	175,389
(11,127)	(11,127)	106,039	(44,894)	61,145
—	—	180,897	596,665	777,562
—	—	62,178	185,093	247,271
(7,614)	(7,614)	14,635	(31,408)	(16,773)
(71,255)	(71,255)	137,914	(403,298)	(265,384)
(1,368)	(1,368)	146,803	(28,938)	117,865
(33,880)	(33,880)	145,725	(197,921)	(52,196)
—	—	148,643	28,960	177,603
(44,428)	(44,428)	113,581	(249,031)	(135,450)
—	—	2,054,607	2,022,084	4,076,691
—	—	22,133	568	22,701
(28,661)	(28,661)	106,129	(154,596)	(48,467)
—	—	25,545	212,133	237,678
—	—	34,927	25,976	60,903
—	—	537,064	838,857	1,375,921
—	—	263,885	393,306	657,191
—	—	207,454	350,026	557,480
(8,406)	(8,406)	30,303	(71,839)	(41,536)
(10,841)	(10,841)	9,832	(48,969)	(39,137)
—	—	533,203	1,027,308	1,560,511
—	—	205,613	218,512	424,125
—	—	24,602	137,062	161,664
(35,179)	(35,179)	100,876	(212,971)	(112,095)
—	—	319,778	348,198	667,976
—	—	—	—	—
—	—	138,901	88,587	227,488
—	—	59,574	115,920	175,494
—	—	—	—	—
(7,643)	(7,643)	2,694	(30,168)	(27,474)
—	—	66,084	87,893	153,977
—	—	1,751	351,313	353,064

**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, 2024

Deferred outflows of resources								
Employer / nonemployer	Employer/ nonemployer number	Net OPEB asset	Difference between expected and actual experience	Changes in assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion and differences between employer contributions	Total deferred outflows of resources	
City of Tanana	169	\$ 6,414	3	172	98	—	273	
North Pacific Fishery Management Council	170	1,052,588	570	28,260	16,029	14,154	59,013	
City of Barrow	171	782,021	424	20,996	11,909	25,062	58,391	
City of Saint Paul	172	762,613	413	20,475	11,613	66,016	98,517	
Municipality of Anchorage	173	143,098,367	77,523	3,841,978	2,179,123	2,029,016	8,127,640	
Kodiak Island Borough	174	1,901,966	1,030	51,065	28,963	10,805	91,863	
Nome Joint Utility System	175	479,487	260	12,874	7,302	12,414	32,850	
City of Sand Point	176	771,746	418	20,720	11,752	—	32,890	
Ketchikan Gateway Borough School District	177	4,661,300	2,525	125,149	70,983	64,760	263,417	
City of Dillingham	178	2,141,709	1,160	57,502	32,614	—	91,276	
City of Unalaska	179	8,604,511	4,661	231,018	131,031	—	366,710	
Kenai Peninsula Borough	180	16,245,481	8,801	436,167	247,389	—	692,357	
City of Ketchikan	181	7,554,206	4,092	202,819	115,037	461	322,409	
City of Seward	182	3,638,394	1,971	97,685	55,406	70,508	225,570	
City of Fort Yukon	183	385,673	209	10,360	5,676	15,170	31,615	
Bristol Bay Borough School District	184	351,624	190	9,441	5,355	9,789	24,775	
Cordova City School District	185	762,613	413	20,475	11,613	—	32,501	
City of Craig	186	1,521,801	824	40,858	23,174	—	64,856	
Petersburg Medical Center	187	6,868,082	3,721	184,398	104,588	—	292,707	
Haines Borough	189	1,967,039	1,066	52,812	29,954	—	83,832	
Kenai Peninsula Borough School District	190	13,302,343	7,206	357,148	202,570	123,494	690,418	
City of North Pole	191	2,376,886	1,288	63,816	36,196	—	101,300	
City of Galena	192	584,518	317	15,693	8,901	23,009	47,920	
City of Nenana	193	94,756	51	2,544	1,443	2,817	6,855	
Yupit School District	195	1,396,221	756	37,486	21,262	16,609	76,113	
Nenana City School District	196	1,252,375	678	33,624	19,071	38,256	91,629	
City of Saxman	198	18,266	10	490	278	9,761	10,539	
City of Hoonah	199	762,613	413	20,475	11,613	—	32,501	
City of Pelican	200	109,597	59	2,943	1,669	3,137	7,808	
City of Whittier	202	1,239,817	672	33,287	18,890	—	52,839	
Anchorage Community Development Authority	203	971,532	526	26,084	14,795	—	41,405	
Craig City School District	204	702,106	380	18,851	10,692	—	29,923	
Dillingham City School District	205	1,109,670	601	29,793	16,898	—	47,292	
City of Thome Bay	206	250,018	135	6,713	3,807	28,111	38,766	
City of Akutan	208	680,415	369	18,268	10,361	—	28,998	
Unalaska City School District	209	760,330	412	20,414	11,578	13,564	45,968	
Kashunamiut School District	211	1,283,199	695	34,452	19,541	68,878	123,566	
City of Homer	215	5,169,328	2,800	138,789	78,719	30,294	250,602	
Special Education Service Agency	218	158,687	86	4,261	2,417	—	6,764	
Bartlett Regional Hospital	219	27,859,344	15,093	747,982	424,246	459,698	1,647,019	
Northwest Arctic Borough	220	1,593,724	863	42,789	24,269	2,182	70,103	
Saint Mary's School District	221	680,415	369	18,268	10,361	43,598	72,596	
Bristol Bay Regional Housing Authority	223	1,036,889	563	27,893	15,820	—	44,276	
Copper River Basin Regional Housing Authority	224	577,668	313	15,510	8,797	6,695	31,315	
Skagway City School District	225	303,675	165	8,153	4,624	—	12,942	
City of Klawock	227	524,011	284	14,069	7,980	26,858	49,191	
Petersburg City School District	228	762,613	413	20,475	11,613	8,658	41,159	
Aleutians East Borough	230	593,651	322	15,939	9,040	—	25,301	
City of Huslia	235	136,996	74	3,678	2,086	—	5,838	
City of Kaltag	237	25,116	14	674	382	179	1,249	
Haines Borough School District	240	683,840	370	18,360	10,414	2,103	31,247	
City of Elim	242	6,993	4	188	106	—	298	
City of Atka	243	23,974	13	644	365	—	1,022	
Aleutians East Borough School District	244	655,299	355	17,594	9,979	30,150	58,078	
Delta/Greely School District	246	888,193	481	23,847	13,526	47,048	84,902	
Lake And Peninsula Borough	247	351,624	190	9,441	5,355	—	14,986	
City And Borough of Yakutat	248	680,415	369	18,268	10,361	3,363	32,361	
City of Unalakleet	249	135,736	74	3,644	2,067	—	5,785	
Klawock City School District	251	399,573	216	10,728	6,085	7,777	24,806	
City of Mekoryuk	254	—	—	—	—	—	—	

Deferred inflows of resources		OPEB expense (benefit)		
Changes in Proportion and Differences Between Employer 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 contributions	Total OPEB expense (benefit)
—	—	252	(2)	250
—	—	41,392	92,779	134,171
—	—	30,752	153,574	184,326
—	—	29,989	408,297	438,286
—	—	5,627,205	11,772,447	17,399,652
—	—	74,793	53,058	127,851
—	—	18,855	73,972	92,827
(17,815)	(17,815)	30,348	(58,244)	(27,896)
—	—	183,301	459,059	642,360
(30,723)	(30,723)	84,221	(151,804)	(67,583)
(39,334)	(39,334)	338,364	(38,606)	299,758
(110,592)	(110,592)	638,838	(489,533)	149,305
—	—	297,062	71,481	368,543
—	—	143,076	338,662	481,738
—	—	15,174	69,749	84,923
—	—	13,827	49,107	62,934
(8,891)	(8,891)	29,989	(35,255)	(5,266)
(54,619)	(54,619)	59,843	(242,934)	(183,091)
(52,167)	(52,167)	270,081	(185,476)	84,605
(30,464)	(30,464)	77,352	(154,991)	(77,639)
—	—	523,102	587,948	1,111,050
(1,854)	(1,854)	93,469	(14,242)	79,227
—	—	22,986	117,039	140,025
—	—	3,726	22,741	26,467
—	—	54,905	98,937	153,842
—	—	49,248	182,945	232,193
—	—	718	52,994	53,712
(6,323)	(6,323)	29,989	(36,104)	(6,115)
—	—	4,310	11,278	15,588
(346)	(346)	48,755	(10,629)	38,126
(7,827)	(7,827)	38,205	(19,686)	18,519
(2,261)	(2,261)	27,610	2,078	29,688
(18,397)	(18,397)	43,637	(79,523)	(35,886)
—	—	9,832	125,620	135,452
(7,124)	(7,124)	26,757	(29,119)	(2,362)
—	—	29,899	80,066	109,965
—	—	50,461	332,461	382,922
—	—	203,279	143,886	347,165
(15,346)	(15,346)	6,240	(60,565)	(54,325)
—	—	1,095,542	2,411,627	3,507,169
—	—	62,672	68,244	130,916
—	—	26,757	208,685	235,442
(7,988)	(7,988)	40,853	(27,479)	13,374
—	—	22,716	16,815	39,531
(2,539)	(2,539)	11,942	(17,439)	(5,497)
—	—	20,606	123,531	144,137
—	—	29,989	50,339	80,328
(5,390)	(5,390)	23,345	515	23,860
(2,660)	(2,660)	5,387	(12,625)	(7,238)
—	—	988	681	1,669
—	—	26,891	15,496	42,387
—	—	275	148	423
(43)	(43)	943	415	1,358
—	—	25,769	145,120	170,889
—	—	34,927	227,500	262,427
(2,196)	(2,196)	13,827	(11,442)	2,385
—	—	26,757	18,913	45,670
(8)	(8)	5,338	(51)	5,287
—	—	15,713	51,954	67,667
—	—	—	240	240

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, 2024

Deferred outflows of resources

Employer/nonemployer	Employer/ nonemployer number	Net OPEB Asset	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Employer Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total deferred outflows of resources
Alaska Gateway School District	255	\$ 1,610,848	873	43,249	24,530	45,537	114,189
Pelican City School District	257	46,807	25	1,257	713	—	1,995
Denali Borough	258	471,496	255	12,659	7,180	—	20,094
City of Allakaket	259	—	—	—	—	—	—
City of Kachemak	260	19,408	11	521	296	2,279	3,107
Cook Inlet Housing Authority	262	9,174,187	4,970	246,313	139,706	4,115	395,104
Interior Regional Housing Authority	263	973,816	528	26,145	14,829	—	41,502
Yakutat School District	264	186,087	101	4,996	2,834	—	7,931
Take City School District	265	392,723	213	10,544	5,980	16,503	33,240
Aleutian Housing Authority	267	513,736	278	13,793	7,623	—	21,894
Bering Straits Regional Housing Authority	270	808,278	438	21,701	12,309	48,150	82,598
City of Egegik	271	170,104	92	4,567	2,590	—	7,636
Iliisagvik College	275	3,991,160	2,162	107,157	60,778	2,188	172,285
North Pacific Rim Housing Authority	276	1,017,198	551	27,310	15,490	27,813	71,164
Saxman Seaport	278	26,258	14	705	400	—	1,119
Tlingit-Haida Regional Housing Authority	279	2,387,161	1,293	64,092	36,352	—	101,737
City of Toksook Bay	280	17,125	9	460	261	—	730
Baranof Island Housing Authority	281	570,818	309	15,326	8,692	—	24,327
City of Delta Junction	282	158,687	86	4,261	2,417	706	7,470
City of Anderson	283	6,829	4	183	104	—	291
Interisland Ferry Authority	284	931,575	505	25,011	14,186	—	39,702
City of Seldovia	286	62,790	34	1,686	956	2,803	5,479
Northwest Inupiat Housing Authority	288	691,831	375	18,575	10,535	45,820	75,305
City of Upper Kalskag	290	7,991	4	215	122	57	398
City of Shaktoolik	291	23,974	13	644	365	—	1,022
Tagliugmiullu Nunamiullu Housing Authority	293	1,406,496	762	37,762	21,418	—	59,942
Municipality of Skagway	296	4,113,315	2,228	110,436	62,638	—	175,302
City of Nulato	297	93,803	51	2,518	1,428	—	3,997
City of Aniak	298	213,486	116	5,732	3,251	—	9,099
Alaska Gasline Development Corporation	299	558,260	302	14,988	8,501	—	23,791
Total for employers		1,903,877,607	1,031,415	51,116,272	28,992,525	7,601,744	88,741,956
Nonemployer:							
State of Alaska	999	298,268,393	161,585	8,008,061	4,542,075	—	12,711,721
Total of all participating entities		\$ 2,202,146,000	1,193,000	59,124,333	33,534,600	7,601,744	101,453,677

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

Deferred inflows of resources		OPEB expense (benefit)		
Changes in Proportion and Differences Between Employer Contributions	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense (benefit)	Net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions	
				Total OPEB expense (benefit)
—	—	63,345	259,087	322,432
(2,662)	(2,662)	1,841	(13,022)	(11,181)
(270)	(270)	18,541	297	18,838
—	—	—	—	—
—	—	763	9,640	10,403
—	—	360,766	72,050	432,816
(29,855)	(29,855)	38,294	(141,367)	(103,073)
(3,165)	(3,165)	7,318	(4,972)	2,346
—	—	15,443	83,540	98,983
(4,035)	(4,035)	20,202	6,050	26,252
—	—	31,785	225,215	257,000
—	—	6,689	21,661	28,350
—	—	156,948	49,944	206,892
—	—	40,000	143,629	183,629
(82)	(82)	1,033	968	2,001
(7,559)	(7,559)	93,873	(33,236)	60,637
(1,376)	(1,376)	673	(5,250)	(4,577)
(7,051)	(7,051)	22,447	(31,939)	(9,492)
—	—	6,240	12,079	18,319
—	—	269	66	335
(1,906)	(1,906)	36,633	(21,076)	15,557
—	—	2,469	15,714	18,183
—	—	27,206	139,085	166,291
—	—	314	514	828
(43)	(43)	943	5,293	6,236
(11,354)	(11,354)	55,309	(118,374)	(63,065)
(194,694)	(194,694)	161,752	(952,273)	(790,521)
(6)	(6)	3,689	(35)	3,654
(5,538)	(5,538)	8,395	(20,352)	(11,957)
(7,569)	(7,569)	21,953	(12,092)	9,861
(4,201,606)	(4,201,606)	74,868,150	22,067,021	96,935,171
(3,400,138)	(3,400,138)	11,729,117	(22,067,021)	(10,337,904)
(7,601,744)	(7,601,744)	86,597,267	—	86,597,267

**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, 2024

(1) Plan Description

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

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

There are three tiers within the Plan:

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

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

(2) Basis of Presentation

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

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

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

June 30, 2024

(3) Allocation Methodology

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB asset, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of OPEB amounts by employer and nonemployer are based on the ratio of the present value of projected future contributions for each employer to the total present value of projected future contributions to the Plan for the fiscal years 2025 to 2039. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

(4) Contributions

Employer contributions are actuarially determined and adopted by the Alaska Retirement Management Board (Board). There were no actuarially determined contributions for the year ended June 30, 2024.

Alaska Statute 39.35.280 requires the State, as a nonemployer contributing entity, to contribute each July 1, or as soon after July 1 for the ensuing fiscal year, an amount that when combined with the total employer contributions is sufficient to pay the Plan's past service liability at the actuarially determined contribution rate adopted by the Board for that fiscal year.

(5) Collective Net OPEB Asset

(a) Components of the Collective Net OPEB Asset

The components of the collective net OPEB asset of the Plan as of June 30, 2024 are as follows:

Total OPEB liability	\$	7,198,479,000
Plan fiduciary net position		<u>(9,400,625,000)</u>
Net OPEB asset	\$	<u><u>(2,202,146,000)</u></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, 2024

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2024.

Inflation	2.50% per year
Salary increases	For Peace Officer/Firefighter, increases range from 8.50% to 3.85% based on service. For Others, increases range from 6.75% to 2.85% based on service.
Investment rate of return	7.25%, net of postretirement healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.75%.
Trend rates	Pre-65 medical: 6.4% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Rx/EGWP: 6.9% grading down to 4.5% Initial trend rates are for FY 2025 Ultimate trend rates reached in FY 2050
Mortality	Pre-commencement mortality rates were based on the Pub-2010 Safety Employee table, headcount-weighted, and projected with MP-2021 generational improvement. Deaths are assumed to result from occupational causes 70% of the time.
Peace Officer / Firefighter	Post-commencement mortality rates for healthy retirees were based on the Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for disabled retirees were based on the Pub-2010 Safety Disabled Retiree table, headcount-weighted, and projected with MP-2021 generational improvement. Post-commencement mortality rates for beneficiaries were based on the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement. These rates are applied only after the death of the original member.

**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, 2024

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

The actuarial assumptions used in the June 30, 2023 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The assumptions used in the June 30, 2023 actuarial valuation are the same as those used in the June 30, 2022 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from Plan assets.

**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, 2024

(b) Long-term Rate of Return

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the plan's target asset allocation as of June 30, 2024 are summarized in the following table (note that the rates shown below exclude an inflation component of 2.39%).

<u>Asset class</u>	<u>Target asset allocation</u>	<u>Long-term expected real rate of return</u>
Broad domestic equity	26.00%	5.48%
Global equity (ex-U.S.)	17.00	7.14
Global equity	3.60	5.79
Aggregate bonds	24.25	2.10
Real assets	14.00	4.63
Private equity	14.00	8.84
Cash equivalents	1.15	0.77

(c) Discount Rate

The discount rate used to measure the total OPEB liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that Employer and Nonemployer contributions will continue to follow the current funding policy which meets State statutes. Based on those assumptions, the postretirement healthcare plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on postretirement healthcare plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the collective net OPEB asset as of June 30, 2024, calculated using the discount rate of 7.25%, as well as what the Plan's collective net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.25%) or one-percentage-point higher (8.25%) than the current rate:

**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, 2024

1% decrease (6.25%)	Current discount rate (7.25%)	1% increase (8.25%)
\$ 1,394,365,000	2,202,146,000	2,881,911,000

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

The following presents the collective net OPEB asset as of June 30, 2024, calculated using the current healthcare cost trend rates, as well as what the Plan's collective net OPEB asset would be if it were calculated using trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates:

1% decrease	Current healthcare cost trend rate	1% increase
\$ 2,959,517,000	2,202,146,000	1,302,441,000

**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, 2024

(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 and nonemployer specific amounts) for the year ending June 30, 2024:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of resources:						
Difference between expected and actual experience	2023	1.2 years	\$ 4,777,333	—	4,777,333	—
	2024	1.2 years	—	7,158,000	5,965,000	1,193,000
			<u>4,777,333</u>	<u>7,158,000</u>	<u>10,742,333</u>	<u>1,193,000</u>
Change in assumptions	2024	1.2 years	—	354,746,000	295,621,667	59,124,333
Difference between projected and actual earnings on OPEB plan investments	2020	5 years	49,042,400	—	49,042,400	—
	2021	5 years	(691,804,000)	—	(345,902,000)	(345,902,000)
	2022	5 years	773,136,000	—	257,712,000	515,424,000
	2023	5 years	(25,647,200)	—	(6,411,800)	(19,235,400)
	2024	5 years	—	(145,940,000)	(29,188,000)	(116,752,000)
			<u>104,727,200</u>	<u>(145,940,000)</u>	<u>(74,747,400)</u>	<u>33,534,600</u>
Total deferred outflows of resources			<u>\$ 109,504,533</u>	<u>215,964,000</u>	<u>231,616,600</u>	<u>93,851,933</u>
Deferred inflows of resources:						
Change in assumptions	2023	1.2 years	\$ 42,342,333	—	42,342,333	—
Total deferred inflows of resources			<u>\$ 42,342,333</u>	<u>—</u>	<u>42,342,333</u>	<u>—</u>

The previous amounts do not include employer and nonemployer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer and nonemployer over the average of the expected remaining service lives of all plan members, which is 1.2 years for the 2024 amount.

**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, 2024

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

Year ending June 30:	
2025	\$ (63,472,467)
2026	222,112,200
2027	(35,599,800)
2028	<u>(29,188,000)</u>
Total	<u>\$ 93,851,933</u>

(7) Collective OPEB Expense

The components of the collective OPEB expense (excluding employer and nonemployer specific amounts) for the year ending June 30, 2024 are as follows:

Service cost	\$ 56,354,000
Interest on total OPEB liability	478,430,000
Administrative expense	4,562,000
Expected investment return net of investment expenses	(641,516,000)
Other	(507,000)
Recognition (amortization) of deferred outflows/inflows of resources:	
Difference between expected and actual experience	10,742,333
Change in assumptions	253,279,334
Difference between projected and actual investment earnings on OPEB plan investments	<u>(74,747,400)</u>
Total OPEB expense	<u>\$ 86,597,267</u>

(8) Plan Transfer Allocation Methodology

In April 2022, the Alaska Supreme Court found that a former Plan member's ability to reinstate in the defined benefit plan status is an accrued benefit protected by Article XII, Section 7 of the Alaska Constitution. The Division of Retirement and Benefits is working with impacted former members who meet the requirements to re-establish their position in the defined benefits plans, and to transfer related assets into the Plan. These transfers were allocated between participating employers using allocation percentages from the June 30, 2023 schedule of employer and nonemployer allocations and were reported as net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions on the schedule of OPEB amounts by employer and nonemployer. During fiscal year 2024, the total amount of transfers allocated was \$13,719,000.

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

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

As of and for the year ended June 30, 2024

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
Southwest Region School District	102	\$ 757,000	0.28975 %
Annette Island School District	103	466,000	0.17836
Bering Strait School District	104	1,805,000	0.69087
Chatham School District	105	210,000	0.08038
Alaska Municipal League	106	—	—
City of Valdez	107	2,537,000	0.97105
Juneau Borough School District	108	3,066,000	1.17353
Matanuska-Susitna Borough	109	6,390,000	2.44580
Matanuska-Susitna Borough School District	110	7,254,000	2.77650
Anchorage School District	111	21,225,000	8.12397
Copper River School District	112	310,000	0.11865
University of Alaska	113	32,137,000	12.30058
City of Kenai	115	1,870,000	0.71575
Fairbanks North Star Borough	116	5,854,000	2.24065
Fairbanks North Star Borough School District	117	7,229,000	2.76693
Denali Borough School District	118	243,000	0.09301
City And Borough of Sitka	120	2,450,000	0.93775
Chugach School District	121	194,000	0.07425
Ketchikan Gateway Borough	122	1,649,000	0.63116
City of Soldotna	123	1,081,000	0.41376
Iditarod Area School District	124	212,000	0.08114
Kuspuk School District	125	384,000	0.14698
City And Borough of Juneau	126	9,003,000	3.44594
City of Kodiak	128	1,849,000	0.70771
City of Fairbanks	129	2,155,000	0.82484
City of Wasilla	131	2,332,000	0.89258
Sitka Borough School District	133	621,000	0.23769
City of Palmer	134	1,056,000	0.40419
City And Borough of Wrangell	135	880,000	0.33682
City of Bethel	136	1,496,000	0.57260
Valdez City School District	137	515,000	0.19712
Hoonah City School District	138	122,000	0.04670
City of Nome	139	1,140,000	0.43634
City of Kotzebue	140	1,216,000	0.46543
Galena City School District	141	1,206,000	0.46160
City of Petersburg	143	1,231,000	0.47117
Bristol Bay Borough	144	940,000	0.35979
North Slope Borough	145	17,000,000	6.50683
Wrangell Public School District	146	184,000	0.07043
City of Cordova	148	880,000	0.33682
Nome City School District	149	211,000	0.08076
City of King Cove	151	286,000	0.10947
Alaska Housing Finance Corporation	152	4,445,000	1.70134
Lower Yukon School District	153	2,184,000	0.83594
Northwest Arctic Borough School District	154	1,717,000	0.65719
Southeast Island School District	155	251,000	0.09607
Pribilof School District	156	82,000	0.03139
Lower Kuskokwim School District	157	4,411,000	1.68833
Kodiak Island Borough School District	158	1,701,000	0.65107
Yukon Flats School District	159	203,000	0.07770
Yukon / Koyukuk School District	160	835,000	0.31960

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

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

As of and for the year ended June 30, 2024

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
North Slope Borough School District	161	\$ 2,647,000	1.01315 %
Cordova Community Medical Center	163	1,148,000	0.43940
Lake And Peninsula Borough School District	164	491,000	0.18793
Tanana School District	166	23,000	0.00880
Southeast Regional Resource Center	167	546,000	0.20898
Hydaburg City School District	168	15,000	0.00574
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	341,000	0.13052
City of Barrow	171	254,000	0.09722
City of Saint Paul	172	248,000	0.09492
Municipality of Anchorage	173	46,558,000	17.82029
Kodiak Island Borough	174	619,000	0.23693
Nome Joint Utility System	175	156,000	0.05971
City of Sand Point	176	251,000	0.09607
Ketchikan Gateway Borough School District	177	1,515,000	0.57987
City of Dillingham	178	696,000	0.26640
City of Unalaska	179	2,801,000	1.07210
Kenai Peninsula Borough	180	5,284,000	2.02248
City of Ketchikan	181	2,458,000	0.94081
City of Seward	182	1,183,000	0.45280
City of Fort Yukon	183	126,000	0.04823
Bristol Bay Borough School District	184	115,000	0.04402
Cordova City School District	185	248,000	0.09492
City of Craig	186	497,000	0.19023
Petersburg Medical Center	187	2,233,000	0.85469
Haines Borough	189	640,000	0.24496
Kenai Peninsula Borough School District	190	4,329,000	1.65694
City of North Pole	191	775,000	0.29663
City of Galena	192	189,000	0.07234
City of Nenana	193	30,000	0.01148
Yupiiit School District	195	455,000	0.17415
Nenana City School District	196	410,000	0.15693
City of Saxman	198	7,000	0.00268
City of Hoonah	199	248,000	0.09492
City of Pelican	200	36,000	0.01378
City of Whittier	202	400,000	0.15310
Anchorage Community Development Authority	203	316,000	0.12095
Craig City School District	204	228,000	0.08727
Dillingham City School District	205	362,000	0.13856
City of Thorne Bay	206	82,000	0.03139
City of Akutan	208	220,000	0.08421
Unalaska City School District	209	248,000	0.09492
Kashunamiut School District	211	416,000	0.15923
City of Homer	215	1,682,000	0.64379
Special Education Service Agency	218	51,000	0.01952
Bartlett Regional Hospital	219	9,064,000	3.46929
Northwest Arctic Borough	220	519,000	0.19865
Saint Mary's School District	221	220,000	0.08421
Bristol Bay Regional Housing Authority	223	341,000	0.13052
Copper River Basin Regional Housing Authority	224	188,000	0.07196
Skagway City School District	225	98,000	0.03751

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

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

As of and for the year ended June 30, 2024

Employer	Employer number	Present value of projected future State contributions	Employer proportionate share
City of Klawock	227	\$ 170,000	0.06507 %
Petersburg City School District	228	248,000	0.09492
Aleutians East Borough	230	191,000	0.07311
City of Huslia	235	44,000	0.01684
City of Kaltag	237	7,000	0.00268
Haines Borough School District	240	223,000	0.08535
City of Atka	243	7,000	0.00268
Aleutians East Borough School District	244	213,000	0.08153
Delta/Greely School District	246	286,000	0.10947
Lake And Peninsula Borough	247	115,000	0.04402
City And Borough of Yakutat	248	220,000	0.08421
City of Unalakleet	249	—	—
Klawock City School District	251	128,000	0.04899
Alaska Gateway School District	255	524,000	0.20056
Pelican City School District	257	15,000	0.00574
Denali Borough	258	152,000	0.05818
City of Kachemak	260	7,000	0.00268
Cook Inlet Housing Authority	262	2,982,000	1.14137
Interior Regional Housing Authority	263	317,000	0.12133
Yakutat School District	264	61,000	0.02335
Kake City School District	265	127,000	0.04861
Aleutian Housing Authority	267	167,000	0.06392
Bering Straits Regional Housing Authority	270	263,000	0.10066
City of Egegik	271	58,000	0.02220
Illisagvik College	275	1,299,000	0.49720
North Pacific Rim Housing Authority	276	330,000	0.12631
Saxman Seaport	278	8,000	0.00306
Tlingit-Haida Regional Housing Authority	279	777,000	0.29740
City of Toksook Bay	280	7,000	0.00268
Baranof Island Housing Authority	281	186,000	0.07119
City of Delta Junction	282	51,000	0.01952
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	305,000	0.11674
City of Seldovia	286	20,000	0.00766
Northwest Inupiat Housing Authority	288	224,000	0.08574
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	7,000	0.00268
Tagiugmiullu Nunamiullu Housing Authority	293	457,000	0.17492
Municipality of Skagway	296	1,335,000	0.51098
City of Nulato	297	—	—
City of Aniak	298	70,000	0.02679
Alaska Gasline Development Corporation	299	181,000	0.06928
Total of all participating employers		<u>\$ 261,264,000</u>	<u>100.00000 %</u>

See accompanying independent auditors' report.

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2024

Employer	Employer number	State proportionate share of net OPEB (asset) liability attributable to employer	Proportionate Share of OPEB Plan Expense
Southwest Region School District	102	\$ 864,218	33,986
Annette Island School District	103	532,002	20,920
Bering Strait School District	104	2,060,653	81,033
Chatham School District	105	239,744	9,428
Alaska Municipal League	106	—	—
City of Valdez	107	2,896,331	113,895
Juneau Borough School District	108	3,500,256	137,644
Matanuska-Susitna Borough	109	7,295,054	286,871
Matanuska-Susitna Borough School District	110	8,281,428	325,659
Anchorage School District	111	24,231,225	952,870
Copper River School District	112	353,907	13,917
University of Alaska	113	36,688,757	1,442,750
City of Kenai	115	2,134,859	83,951
Fairbanks North Star Borough	116	6,683,137	262,808
Fairbanks North Star Borough School District	117	8,252,887	324,537
Denali Borough School District	118	277,418	10,909
City And Borough of Sitka	120	2,797,008	109,990
Chugach School District	121	221,477	8,709
Ketchikan Gateway Borough	122	1,882,558	74,030
City of Soldotna	123	1,234,109	48,530
Iditarod Area School District	124	242,027	9,517
Kuspuk School District	125	438,388	17,239
City And Borough of Juneau	126	10,278,149	404,178
City of Kodiak	128	2,110,885	83,009
City of Fairbanks	129	2,460,226	96,746
City of Wasilla	131	2,662,295	104,692
Sitka Borough School District	133	708,956	27,879
City of Palmer	134	1,205,568	47,408
City And Borough of Wrangell	135	1,004,640	39,506
City of Bethel	136	1,707,887	67,161
Valdez City School District	137	587,943	23,120
Hoonah City School District	138	139,280	5,477
City of Nome	139	1,301,465	51,179
City of Kotzebue	140	1,388,229	54,591
Galena City School District	141	1,376,813	54,142
City of Petersburg	143	1,405,354	55,264
Bristol Bay Borough	144	1,073,138	42,200
North Slope Borough	145	19,407,812	763,193
Wrangell Public School District	146	210,061	8,260
City of Cordova	148	1,004,640	39,506
Nome City School District	149	240,885	9,473
City of King Cove	151	326,508	12,840

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2024

Employer	Employer number	State proportionate share of net OPEB (asset) liability attributable to employer	Proportionate Share of OPEB Plan Expense
Alaska Housing Finance Corporation	152	\$ 5,074,572	199,553
Lower Yukon School District	153	2,493,333	98,048
Northwest Arctic Borough School District	154	1,960,189	77,083
Southeast Island School District	155	286,551	11,268
Pribilof School District	156	93,614	3,681
Lower Kuskokwim School District	157	5,035,756	198,026
Kodiak Island Borough School District	158	1,941,923	76,364
Yukon Flats School District	159	231,752	9,113
Yukon / Koyukuk School District	160	953,266	37,486
North Slope Borough School District	161	3,021,911	118,834
Cordova Community Medical Center	163	1,310,598	51,538
Lake And Peninsula Borough School District	164	560,543	22,043
Tanana School District	166	26,258	1,033
Southeast Regional Resource Center	167	623,333	24,512
Hydaburg City School District	168	17,125	673
City of Tanana	169	—	—
North Pacific Fishery Management Council	170	389,298	15,309
City of Barrow	171	289,976	11,403
City of Saint Paul	172	283,126	11,134
Municipality of Anchorage	173	53,152,291	2,090,163
Kodiak Island Borough	174	706,673	27,789
Nome Joint Utility System	175	178,095	7,003
City of Sand Point	176	286,551	11,268
Ketchikan Gateway Borough School District	177	1,729,579	68,014
City of Dillingham	178	794,579	31,246
City of Unalaska	179	3,197,722	125,747
Kenai Peninsula Borough	180	6,032,405	237,218
City of Ketchikan	181	2,806,141	110,349
City of Seward	182	1,350,555	53,109
City of Fort Yukon	183	143,846	5,657
Bristol Bay Borough School District	184	131,288	5,163
Cordova City School District	185	283,126	11,134
City of Craig	186	567,393	22,312
Petersburg Medical Center	187	2,549,273	100,248
Haines Borough	189	730,647	28,732
Kenai Peninsula Borough School District	190	4,942,142	194,345
City of North Pole	191	884,768	34,793
City of Galena	192	215,769	8,485
City of Nenana	193	34,249	1,347
Yupit School District	195	519,444	20,427
Nenana City School District	196	468,071	18,406
City of Saxman	198	7,991	314

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2024

Employer	Employer number	State proportionate share of net OPEB (asset) liability attributable to employer	Proportionate Share of OPEB Plan Expense
City of Hoonah	199	\$ 283,126	11,134
City of Pelican	200	41,099	1,616
City of Whittier	202	456,654	17,957
Anchorage Community Development Authority	203	360,757	14,186
Craig City School District	204	260,293	10,236
Dillingham City School District	205	413,272	16,252
City of Thorne Bay	206	93,614	3,681
City of Akutan	208	251,160	9,877
Unalaska City School District	209	283,126	11,134
Kashunamiut School District	211	474,921	18,676
City of Homer	215	1,920,232	75,511
Special Education Service Agency	218	58,223	2,290
Bartlett Regional Hospital	219	10,347,789	406,917
Northwest Arctic Borough	220	592,509	23,300
Saint Mary's School District	221	251,160	9,877
Bristol Bay Regional Housing Authority	223	389,298	15,309
Copper River Basin Regional Housing Authority	224	214,628	8,440
Skagway City School District	225	111,880	4,400
City of Klawock	227	194,078	7,632
Petersburg City School District	228	283,126	11,134
Aleutians East Borough	230	218,052	8,575
City of Huslia	235	50,232	1,975
City of Kaltag	237	7,991	314
Haines Borough School District	240	254,585	10,011
City of Atka	243	7,991	314
Aleutians East Borough School District	244	243,168	9,562
Delta/Greely School District	246	326,508	12,840
Lake And Peninsula Borough	247	131,288	5,163
City And Borough of Yakutat	248	251,160	9,877
City of Unalakleet	249	—	—
Klawock City School District	251	146,129	5,746
Alaska Gateway School District	255	598,217	23,524
Pelican City School District	257	17,125	673
Denali Borough	258	173,529	6,824
City of Kachemak	260	7,991	314
Cook Inlet Housing Authority	262	3,404,359	133,873
Interior Regional Housing Authority	263	361,899	14,231
Yakutat School District	264	69,640	2,739
Take City School District	265	144,988	5,702
Aleutian Housing Authority	267	190,653	7,497
Bering Straits Regional Housing Authority	270	300,250	11,807
City of Egegik	271	66,215	2,604

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2024

Employer	Employer number	State proportionate share of net OPEB asset attributable to employer	Proportionate Share of OPEB Plan Expense
Ilisagvik College	275	\$ 1,482,985	58,317
North Pacific Rim Housing Authority	276	376,740	14,815
Saxman Seaport	278	9,133	359
Tlingit-Haida Regional Housing Authority	279	887,051	34,882
City of Toksook Bay	280	7,991	314
Baranof Island Housing Authority	281	212,344	8,350
City of Delta Junction	282	58,223	2,290
City of Anderson	283	—	—
Inter-Island Ferry Authority	284	348,199	13,693
City of Seldovia	286	22,833	898
Northwest Inupiat Housing Authority	288	255,726	10,056
City of Upper Kalskag	290	—	—
City of Shaktoolik	291	7,991	314
Tagiugmiullu Nunamiullu Housing Authority	293	521,728	20,516
Municipality of Skagway	296	1,524,084	59,933
City of Nulato	297	—	—
City of Aniak	298	79,915	3,143
Alaska Gasline Development Corporation	299	206,636	8,126
Total of all participating employers		<u>\$ 298,268,393</u>	<u>11,729,117</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, 2024

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Employer:				
State of Alaska	101	\$ 183	2,833	3,016
Southwest Region School District	102	—	—	—
Annette Island School District	103	—	—	—
Bering Strait School District	104	—	—	—
Chatham School District	105	—	—	—
Alaska Municipal League	106	—	—	—
City of Valdez	107	140	2,174	2,314
Juneau Borough School District	108	—	—	—
Matanuska-Susitna Borough	109	—	—	—
Matanuska-Susitna Borough School District	110	4,710	73,101	77,811
Anchorage School District	111	—	—	—
Copper River School District	112	—	—	—
University of Alaska	113	40,772	632,807	673,579
City of Kenai	115	25	395	420
Fairbanks North Star Borough	116	—	—	—
Fairbanks North Star Borough School District	117	—	—	—
Denali Borough School District	118	—	—	—
City And Borough of Sitka	120	—	—	—
Chugach School District	121	—	—	—
Ketchikan Gateway Borough	122	—	—	—
City of Soldotna	123	—	—	—
Iditarod Area School District	124	—	—	—
Kuspuk School District	125	—	—	—
City And Borough of Juneau	126	331	5,138	5,469
City of Kodiak	128	—	—	—
City of Fairbanks	129	(1,743)	(27,052)	(28,795)
City of Wasilla	131	—	—	—
Sitka Borough School District	133	—	—	—
City of Palmer	134	—	—	—
City And Borough of Wrangell	135	—	—	—
City of Bethel	136	—	—	—
Valdez City School District	137	—	—	—
Hoonah City School District	138	—	—	—
City of Nome	139	—	—	—
City of Kotzebue	140	—	—	—
Galena City School District	141	—	—	—
City of Petersburg	143	—	—	—
Bristol Bay Borough	144	—	—	—
North Slope Borough	145	2,127	33,013	35,140
Wrangell Public School District	146	—	—	—
City of Cordova	148	—	—	—
Nome City School District	149	—	—	—
City of King Cove	151	—	—	—
Alaska Housing Finance Corporation	152	—	—	—
Lower Yukon School District	153	—	—	—
Northwest Arctic Borough School District	154	—	—	—
Southeast Island School District	155	—	—	—
Pribilof School District	156	—	—	—
Lower Kuskokwim School District	157	14	216	230
Kodiak Island Borough School District	158	—	—	—
Yukon Flats School District	159	—	—	—

**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, 2024

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Yukon / Koyukuk School District	160	\$ —	—	—
North Slope Borough School District	161	—	—	—
Cordova Community Medical Center	163	—	—	—
Lake And Peninsula Borough School District	164	—	—	—
Tanana School District	166	—	—	—
Southeast Regional Resource Center	167	—	—	—
Hydaburg City School District	168	—	—	—
City of Tanana	169	—	—	—
North Pacific Fishery Management Council	170	—	—	—
City of Barrow	171	—	—	—
City of Saint Paul	172	—	—	—
Municipality of Anchorage	173	—	—	—
Kodiak Island Borough	174	—	—	—
Nome Joint Utility System	175	—	—	—
City of Sand Point	176	—	—	—
Ketchikan Gateway Borough School District	177	—	—	—
City of Dillingham	178	(3)	(52)	(55)
City of Unalaska	179	—	—	—
Kenai Peninsula Borough	180	—	—	—
City of Ketchikan	181	—	—	—
City of Seward	182	—	—	—
City of Fort Yukon	183	—	—	—
Bristol Bay Borough School District	184	—	—	—
Cordova City School District	185	—	—	—
City of Craig	186	—	—	—
Petersburg Medical Center	187	—	—	—
Haines Borough	189	—	—	—
Kenai Peninsula Borough School District	190	—	—	—
City of North Pole	191	—	—	—
City of Galena	192	—	—	—
City of Nenana	193	—	—	—
Yupit School District	195	—	—	—
Nenana City School District	196	151	2,349	2,500
City of Saxman	198	—	—	—
City of Hoonah	199	—	—	—
City of Pelican	200	—	—	—
City of Whittier	202	—	—	—
Anchorage Community Development Authority	203	—	—	—
Craig City School District	204	—	—	—
Dillingham City School District	205	—	—	—
City of Thorne Bay	206	—	—	—
City of Akutan	208	—	—	—
Unalaska City School District	209	—	—	—
Kashunamiut School District	211	—	—	—
City of Homer	215	—	—	—
Special Education Service Agency	218	—	—	—
Bartlett Regional Hospital	219	—	—	—
Northwest Arctic Borough	220	—	—	—
Saint Mary's School District	221	—	—	—
Bristol Bay Regional Housing Authority	223	—	—	—
Copper River Basin Regional Housing Authority	224	—	—	—

**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, 2024

Employer/nonemployer	Employer number	Employer contributions		
		Actual	RDS	Total
Skagway City School District	225	\$ —	—	—
City of Klawock	227	—	—	—
Petersburg City School District	228	—	—	—
Aleutians East Borough	230	—	—	—
City of Huslia	235	—	—	—
City of Kaltag	237	—	—	—
Haines Borough School District	240	—	—	—
City of Elim	242	—	—	—
City of Atka	243	—	—	—
Aleutians East Borough School District	244	—	—	—
Delta/Greely School District	246	714	11,078	11,792
Lake And Peninsula Borough	247	—	—	—
City And Borough of Yakutat	248	—	—	—
City of Unalakleet	249	—	—	—
Klawock City School District	251	—	—	—
City of Mekoryik	254	—	—	—
Alaska Gateway School District	255	—	—	—
Pelican City School District	257	—	—	—
Denali Borough	258	—	—	—
City of Allakaket	259	—	—	—
City of Kachemak	260	—	—	—
Cook Inlet Housing Authority	262	—	—	—
Interior Regional Housing Authority	263	—	—	—
Yakutat School District	264	—	—	—
Kake City School District	265	—	—	—
Aleutian Housing Authority	267	—	—	—
Bering Straits Regional Housing Authority	270	—	—	—
City of Egegik	271	—	—	—
Ilisagvik College	275	—	—	—
North Pacific Rim Housing Authority	276	—	—	—
Saxman Seaport	278	—	—	—
Tlingit-Haida Regional Housing Authority	279	—	—	—
City of Toksook Bay	280	—	—	—
Baranof Island Housing Authority	281	—	—	—
City of Delta Junction	282	—	—	—
City of Anderson	283	—	—	—
Inter-Island Ferry Authority	284	—	—	—
City of Seldovia	286	—	—	—
Northwest Inupiat Housing Authority	288	—	—	—
City of Upper Kalskag	290	—	—	—
City of Shaktoolik	291	—	—	—
Tagiugmiullu Nunamiullu Housing Authority	293	—	—	—
Municipality of Skagway	296	—	—	—
City of Nulato	297	—	—	—
City of Aniak	298	—	—	—
Alaska Gasline Development Corporation	299	—	—	—
Total employer contributions		47,421	736,000	783,421
Nonemployer:				
State of Alaska	999	—	—	—
Total of all participating entities		\$ 47,421	736,000	783,421

See accompanying independent auditors' report