



State of Alaska

Public Employees' Retirement System

Information Required Under Governmental
Accounting Standards Board Statement No. 68
As of June 30, 2021

November 2021



November 18, 2021

State of Alaska
The Alaska Retirement Management Board
The Department of Revenue, Treasury Division
The Department of Administration, Division of Retirement and Benefits
P.O. Box 110203
Juneau, AK 99811-0203

GASB 68 Report as of June 30, 2021 for June 30, 2022 reporting – PERS

Dear Members of The Alaska Retirement Management Board, The Department of Revenue and The Department of Administration:

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 68 (GASB 68) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2022 reporting based on a measurement date of June 30, 2021. Please refer to the GASB 67 report dated September 22, 2021 for any supplemental information or documentation.

This report covers the pension portion of PERS. A separate GASB 75 report will be issued for the healthcare portion of PERS.

I certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of my knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 68 as of the June 30, 2021 measurement date.

The Alaska Retirement Management Board (Board) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska, or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Buck recommends requesting its advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without its prior review.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 68 required disclosure of the sensitivity of net pension liability to changes in the discount rate.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2020 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from that date to June 30, 2021, as GASB 68 permits. In my opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations.

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2020 actuarial valuation of PERS. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2021 asset statements that were provided to us by staff of the State of Alaska on September 17, 2021.

Where presented, the "net pension liability" and "plan fiduciary net position as a percentage of the total pension liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 68 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a higher level for accuracy, reasonability, and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. This review is performed by experts within Buck who are familiar with applicable accounting rules, as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked, and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

This report was prepared under my supervision and in accordance with all applicable Actuarial Standards of Practice. I am a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries and a Fellow of the Conference of Consulting Actuaries. I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

I am available to discuss this report with you at your convenience. I can be reached at (602) 803-6174.

Respectfully submitted,



David J. Kershner, FSA, EA, MAAA, FCA
Principal
Buck

Contents

Section 1 – GASB 68 Information	1
Section 2 – Actuarial Assumptions and Methods	4
Section 3 – Summary of Plan Provisions.....	14
Appendix.....	21
Schedule A - Employers' Allocation of Net Pension Liability as of June 30, 2020	
Schedule B - Employers' Allocation of Net Pension Liability as of June 30, 2021	
Schedule C - Employers' Allocation of Pension Amounts as of June 30, 2021	
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2021	
Schedule E - Contribution History	
Schedule F - Present Value of Future State Assistance Contributions ¹ as of June 30, 2021	
Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of June 30, 2021	

¹ Through FY2039

Section 1 – GASB 68 Information

Pension Expense

Measurement Date	June 30, 2021	June 30, 2020
Reporting Date	June 30, 2022	June 30, 2021
Service cost	\$ 130,592,000	\$ 141,556,000
Interest cost	1,107,399,000	1,079,549,000
Expected return on assets	(690,867,000)	(689,091,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(81,261,667)	62,400,000
Current period effect of changes in assumptions	0	0
Current period difference between projected and actual investment earnings	(420,649,200)	62,194,400
Member contributions	(70,614,000)	(74,514,000)
Administrative expenses	8,232,000	7,017,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	107,995,400	339,715,267
Current period recognition of prior years' deferred inflows of resources	(85,030,600)	(166,070,600)
Other additions less other deductions	<u>(536,000)</u>	<u>(148,000)</u>
Total	\$ 5,259,933	\$ 762,608,067

The employers' allocation of the pension expense for June 30, 2022 reporting is shown in Schedule C in the Appendix.

The difference between projected and actual investment earnings is recognized over 5 years.

The effects of changes in assumptions and differences between expected and actual experience are recognized over the average future working lifetime. This period is:

- 1.2 years as of June 30, 2020 (for the June 30, 2021 measurement date)
- 1.3 years as of June 30, 2019 (for the June 30, 2020 measurement date)

Actuarial Assumptions

The total pension liability as of the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2020 valuation were rolled forward to June 30, 2021.

The actuarial assumptions used in the June 30, 2020 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions effective beginning with the June 30, 2018 actuarial valuation adopted by the Alaska Retirement Management Board in January 2019 to better reflect expected future experience. The assumptions used in the June 30, 2020 actuarial valuation are the same as those used in the June 30, 2019 valuation.

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net Pension Liability

The employers' allocations of net pension liability as of the June 30, 2020 and June 30, 2021 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2021 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred outflows/inflows as of the June 30, 2021 measurement date:

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2021
June 30, 2018	Asset Gain	5 years	\$ (4,811,600)
June 30, 2019	Asset Loss	5 years	\$ 54,162,000
June 30, 2020	Asset Loss	5 years	\$ 186,583,200
June 30, 2021	Liability Gain	1.2 years	\$ (16,252,333)
June 30, 2021	Asset Gain	5 years	\$ (1,682,596,800)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2021 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

Allocation Methodology

Amounts for the June 30, 2020 measurement date were allocated to employers based on the present value of contributions for FY2022-FY2039, as determined by projections based on the June 30, 2019 valuation.

Amounts for the June 30, 2021 measurement date were allocated to employers based on the present value of contributions for FY2023-FY2039, as determined by projections based on the June 30, 2020 valuation. The contributions for FY2023 reflect those adopted by the Board on October 11, 2021.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The table below shows the development of the net pension liability as of June 30, 2021 using the discount rate of 7.38%, as well as a discount rate that is one percentage point lower (6.38%) and one percentage point higher (8.38%) than the current rate (\$ in thousands).

FYE June 30, 2021	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 165,746	\$ 130,592	\$ 104,420
Interest cost	1,072,547	1,107,399	1,130,833
Benefit payments	(930,006)	(930,006)	(930,006)
Net change to inflows/outflows	<u>(104,357)</u>	<u>(97,514)</u>	<u>(91,773)</u>
Net change in total pension liability	\$ 203,930	\$ 210,471	\$ 213,474
Total pension liability - beginning	\$ 17,141,937	\$ 15,370,337	\$ 13,884,458
Total pension liability - ending (a)	\$ 17,345,867	\$ 15,580,808	\$ 14,097,932
Plan fiduciary net position - ending (b)	\$ 11,912,309	\$ 11,912,309	\$ 11,912,309
Plan's net pension liability (asset) - ending (a) - (b)	\$ 5,433,558	\$ 3,668,499	\$ 2,185,623

Section 2 – Actuarial Assumptions and Methods¹

The funding method used in this valuation was adopted by the Board in October 2006. Changes in the amortization of unfunded actuarial accrued liability were made in 2014. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014.

Benefits valued are those delineated in Alaska State statutes as of the valuation date. Changes in State statutes effective after the valuation date are not taken into consideration in setting the assumptions and methods.

Actuarial Method

Liabilities and contributions shown in the June 30, 2020 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method.

Effective June 30, 2018, the Board adopted a layered UAAL amortization method: Layer #1 equals the sum of (i) the UAAL at June 30, 2018 based on the 2017 valuation, plus (ii) the FY18 experience gain/loss. Layer #1 is amortized over the remainder of the 25-year closed period that was originally established in 2014². Layer #2 equals the change in UAAL at June 30, 2018 due to the experience study. Layer #2 is amortized over a separate closed 25-year period starting in 2018. Future layers will be created each year based on the difference between actual and expected UAAL occurring that year, and will be amortized over separate closed 25-year periods. The UAAL amortization continues to be on a level percent of pay basis. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined.

Projected pension benefits were determined for all active members. Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year from the assumed entry age to the assumed retirement age were applied to the projected benefits to determine the normal cost (the portion of the total cost of the plan allocated to the current year under the method). The normal cost is determined by summing intermediate results for active members and determining an average normal cost rate which is then related to the total payroll of active members. The actuarial accrued liability for active members (the portion of the total cost of the plan allocated to prior years under the method) was determined as the excess of the actuarial present value of projected benefits over the actuarial present value of future normal costs.

The actuarial accrued liability for retired members and their beneficiaries currently receiving benefits, terminated vested members and disabled members not yet receiving benefits was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

The actuarial accrued liability under this method at any point in time is the theoretical amount of the fund that would have been accumulated had annual contributions equal to the normal cost been made in prior years (it does not represent the liability for benefits accrued to the valuation date). The unfunded actuarial accrued liability is the excess of the actuarial accrued liability over the actuarial value of plan assets measured on the valuation date.

Under this method, experience gains or losses, i.e., decreases or increases in accrued liabilities attributable to deviations in experience from the actuarial assumptions, adjust the unfunded actuarial accrued liability.

¹ Used to determine June 30, 2020 funding assets and liabilities, and contribution rates.

² Layer #1 is referred to as "initial amount" in Sections 1.2 and 1.3 in the June 30, 2020 actuarial valuation report.

Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY2015, the asset valuation method recognizes 20% of the gain or loss each year, for a period of 5 years. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP.

Changes in Methods Since the Prior Valuation

There were no changes in the asset or valuation methods since the prior valuation.

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2020 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

Investment Return

7.38% per year, net of investment expenses.

Salary Scale

Salary scale rates based upon the 2013-2017 actual experience. (See Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year. (Inflation + Productivity)

Total Inflation

Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 2.50% annually.

Mortality (Pre-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

100% (male and female) of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Mortality (Post-Commencement)

Mortality rates based upon the 2013-2017 actual experience.

91% of male and 96% of female rates of RP-2014 healthy annuitant table, benefit weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Turnover

Based upon the 2013-2017 actual experience (See Tables 2 and 3).

Disability

Incidence rates based on 2013-2017 actual experience (See Table 4).

Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, 40% of the time for Others.

Retirement

Retirement rates based upon the 2013-2017 actual experience (See Tables 5 and 6).

Deferred vested members are assumed to retire at their earliest unreduced retirement date.

The modified cash refund annuity is valued as a three-year certain and life annuity.

Spouse Age Difference

Males are assumed to be three years older than their wives. Females are assumed to be two years younger than husbands.

Percent Married for Pension

For Others, 75% of male members and 70% female members are assumed to be married. For Peace Officer/Firefighters, 85% of male members and 60% of female members are assumed to be married.

Contribution Refunds

For Others, 5% of terminating members with vested benefits are assumed to have their contributions refunded.

For Peace Officers/Firefighters, 10% of terminating members with vested benefits are assumed to have their contributions refunded.

100% of those with non-vested benefits are assumed to have their contributions refunded.

Imputed Data

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data. Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

Active Rehire Assumption

The Normal Cost used for determining contribution rates includes a rehire assumption of 18.77% to account for anticipated rehires. This assumption was developed based on the 5 years of rehire loss experience through June 30, 2017. For projections, this assumption is assumed to grade to zero uniformly over a 20-year period.

COLA

Of those benefit recipients who are eligible for the COLA, 70% of Others and 65% of Peace Officers/Firefighters are assumed to remain in Alaska and receive the COLA.

Postretirement Pension Adjustment

50% and 75% of assumed inflation, or 1.25% and 1.875% respectively, is valued for the annual automatic Postretirement Pension Adjustment (PRPA) as specified in the statute.

Expenses

The investment return assumption is net of investment expenses. The Normal Cost as of June 30, 2020 was increased by \$7,223,000 for administrative expenses (for projections, the percent increase was assumed to remain constant in future years).

Part-Time Status

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.75 years of credited service per year for Other members.

Final Average Earnings

Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

Changes in Assumptions Since the Prior Valuation

The assumptions used in the June 30, 2020 actuarial valuation are the same as those used in the June 30, 2019 valuation, except 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.

Table 1: Alaska PERS Salary Scale

Peace Officer/Firefighter:

Years of Service	% Increase
0	7.75%
1	7.25%
2	6.75%
3	6.25%
4	5.75%
5	5.25%
6	4.75%
7	4.25%
8	3.75%
9	3.65%
10	3.55%
11	3.45%
12	3.35%
13	3.25%
14	3.15%
15	3.05%
16	2.95%
17	2.85%
18	2.75%
19	2.75%
20+	2.75%

Others:

Years of Service	% Increase
0	6.75%
1	6.25%
2	5.75%
3	5.25%
4	4.75%
5	4.25%
6	3.75%
7	3.65%
8	3.55%
9	3.45%
10	3.35%
11	3.25%
12	3.15%
13	3.05%
14	2.95%
15	2.85%
16	2.75%
17	2.75%
18	2.75%
19	2.75%
20+	2.75%

Table 2: Alaska PERS Turnover Assumption – Peace Officer/Firefighter

Years of Service	Male (rounded)	Female (rounded)
0	0.15	0.15
1	0.12	0.08
2	0.07	0.06
3	0.06	0.06
4	0.06	0.07

Members with 5 or more years of service

Age	Male	Female	Age	Male	Female
20	0.047000	0.068000	45	0.018100	0.032800
21	0.047000	0.068000	46	0.018500	0.032500
22	0.047000	0.068000	47	0.019000	0.032300
23	0.044600	0.068000	48	0.022200	0.031900
24	0.042200	0.068000	49	0.025300	0.031500
25	0.039800	0.068000	50	0.031800	0.064200
26	0.037400	0.068000	51	0.042400	0.063200
27	0.035000	0.068000	52	0.042400	0.061900
28	0.033200	0.066300	53	0.042400	0.060400
29	0.031400	0.064600	54	0.042400	0.030000
30	0.029600	0.062900	55+	0.030000	0.020000
31	0.027900	0.061200			
32	0.026100	0.059500			
33	0.025000	0.053600			
34	0.023900	0.047700			
35	0.022800	0.041800			
36	0.021700	0.036000			
37	0.020600	0.030100			
38	0.020500	0.029900			
39	0.020400	0.029800			
40	0.016800	0.033900			
41	0.016700	0.033700			
42	0.016700	0.033600			
43	0.017100	0.033300			
44	0.017600	0.033100			

Table 3: Alaska PERS Turnover Assumption - Others

Service	Hire Age < 35		Hire Age > 35	
	Male (rounded)	Female (rounded)	Male (rounded)	Female (rounded)
0	0.29	0.29	0.20	0.20
1	0.16	0.20	0.12	0.15
2	0.13	0.16	0.10	0.13
3	0.10	0.13	0.09	0.10
4	0.08	0.10	0.09	0.09

Members with 5 or more years of service

Age	Male	Female	Age	Male	Female
20	0.114000	0.129900	45	0.043900	0.048000
21	0.114000	0.129900	46	0.043300	0.046000
22	0.114000	0.129900	47	0.042700	0.044100
23	0.108300	0.122100	48	0.042600	0.044000
24	0.102600	0.114300	49	0.042400	0.043900
25	0.096900	0.106500	50	0.036300	0.044500
26	0.091200	0.098700	51	0.036000	0.044300
27	0.085500	0.090900	52	0.035600	0.044000
28	0.083000	0.087200	53	0.035200	0.043700
29	0.080500	0.083400	54	0.041700	0.062000
30	0.078000	0.079700	55+	0.030000	0.050000
31	0.075400	0.076000			
32	0.072900	0.072300			
33	0.069900	0.068800			
34	0.066900	0.065300			
35	0.063900	0.061700			
36	0.061000	0.058200			
37	0.058000	0.054700			
38	0.056300	0.053500			
39	0.054700	0.052300			
40	0.048600	0.056500			
41	0.047100	0.055100			
42	0.045600	0.053800			
43	0.045000	0.051900			
44	0.044400	0.049900			

Table 4: Alaska PERS Disability Assumption

Peace Officer/ Firefighter:

Age	Male	Female
20	0.000179	0.000112
21	0.000179	0.000112
22	0.000179	0.000112
23	0.000244	0.000153
24	0.000310	0.000194
25	0.000374	0.000234
26	0.000440	0.000275
27	0.000505	0.000316
28	0.000526	0.000329
29	0.000548	0.000343
30	0.000570	0.000356
31	0.000591	0.000370
32	0.000612	0.000383
33	0.000634	0.000397
34	0.000657	0.000411
35	0.000679	0.000425
36	0.000702	0.000439
37	0.000724	0.000453
38	0.000757	0.000473
39	0.000789	0.000493
40	0.000822	0.000514
41	0.000854	0.000534
42	0.000887	0.000554
43	0.000977	0.000611
44	0.001066	0.000667
45	0.001157	0.000723
46	0.001247	0.000780
47	0.001337	0.000836
48	0.001462	0.000914
49	0.001588	0.000993
50	0.001714	0.001071
51	0.001839	0.001150
52	0.001965	0.001228
53	0.002294	0.001434
54	0.002624	0.001640

Others:

Age	Male	Female
20	0.000327	0.000376
21	0.000327	0.000376
22	0.000327	0.000376
23	0.000360	0.000400
24	0.000392	0.000424
25	0.000425	0.000448
26	0.000456	0.000472
27	0.000489	0.000496
28	0.000501	0.000510
29	0.000513	0.000524
30	0.000524	0.000538
31	0.000536	0.000554
32	0.000548	0.000568
33	0.000566	0.000586
34	0.000584	0.000606
35	0.000602	0.000624
36	0.000620	0.000644
37	0.000638	0.000662
38	0.000669	0.000696
39	0.000701	0.000728
40	0.000734	0.000762
41	0.000765	0.000794
42	0.000797	0.000826
43	0.000879	0.000908
44	0.000962	0.000990
45	0.001043	0.001072
46	0.001125	0.001154
47	0.001208	0.001236
48	0.001329	0.001360
49	0.001451	0.001484
50	0.001572	0.001608
51	0.001694	0.001734
52	0.001815	0.001858
53	0.002132	0.002168
54	0.002450	0.002478

Table 5: Alaska PERS Retirement Assumption – Peace Officer/Firefighter

Age at Retirement	Reduced		Unreduced	
	Male	Female	Male	Female
<47	N/A	N/A	0.088000	0.060000
47	N/A	N/A	0.088000	0.150000
48	N/A	N/A	0.143000	0.150000
49	N/A	N/A	0.143000	0.150000
50	0.050000	0.050000	0.165000	0.150000
51	0.050000	0.070000	0.165000	0.150000
52	0.070000	0.070000	0.203500	0.150000
53	0.070000	0.070000	0.203500	0.150000
54	0.070000	0.350000	0.203500	0.250000
55	0.070000	0.080000	0.275000	0.200000
56	0.070000	0.080000	0.275000	0.150000
57	0.070000	0.080000	0.275000	0.150000
58	0.070000	0.080000	0.275000	0.150000
59	0.200000	0.200000	0.275000	0.150000
60	N/A	N/A	0.330000	0.250000
61	N/A	N/A	0.275000	0.200000
62	N/A	N/A	0.275000	0.300000
63	N/A	N/A	0.275000	0.500000
64	N/A	N/A	0.220000	0.500000
65	N/A	N/A	0.220000	0.500000
66	N/A	N/A	0.275000	0.500000
67	N/A	N/A	0.550000	0.500000
68	N/A	N/A	0.550000	0.500000
69	N/A	N/A	0.550000	0.500000
70	N/A	N/A	1.000000	1.000000
71	N/A	N/A	1.000000	1.000000
72	N/A	N/A	1.000000	1.000000
73	N/A	N/A	1.000000	1.000000
74	N/A	N/A	1.000000	1.000000
75	N/A	N/A	1.000000	1.000000

Table 6: Alaska PERS Retirement Assumption - Others

Age at Retirement	Reduced		Unreduced	
	Male	Female	Male	Female
<50	N/A	N/A	0.1100	0.1100
50	0.0600	0.0800	0.3300	0.3850
51	0.0600	0.0800	0.3575	0.3850
52	0.0900	0.0800	0.3575	0.3850
53	0.0900	0.0800	0.3575	0.3850
54	0.2000	0.1500	0.3850	0.3850
55	0.0600	0.0600	0.3300	0.3300
56	0.0600	0.0600	0.2200	0.2200
57	0.0600	0.0600	0.2200	0.1980
58	0.0600	0.0600	0.2200	0.1980
59	0.1500	0.2000	0.2200	0.1980
60	N/A	N/A	0.2200	0.2310
61	N/A	N/A	0.2200	0.2200
62	N/A	N/A	0.2200	0.2200
63	N/A	N/A	0.2200	0.2200
64	N/A	N/A	0.2200	0.2200
65	N/A	N/A	0.2475	0.2860
66	N/A	N/A	0.2750	0.2860
67	N/A	N/A	0.2200	0.2420
68	N/A	N/A	0.2475	0.2420
69	N/A	N/A	0.2750	0.2420
70	N/A	N/A	0.2750	0.2420
71	N/A	N/A	0.2750	0.2420
72	N/A	N/A	0.2750	0.2750
73	N/A	N/A	0.2750	0.2750
74	N/A	N/A	0.2750	0.3850
75 – 79	N/A	N/A	0.5500	0.5500
80+	N/A	N/A	1.0000	1.0000

Section 3 – Summary of Plan Provisions¹

Effective Date

January 1, 1961, with amendments through June 30, 2019. Chapter 82, 1986 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

Administration of Plan

The Commissioner of Administration or the Commissioner's designee is the administrator of the system. The Attorney General of the state is the legal counsel for the system and shall advise the administrator and represent the system in legal proceedings.

Prior to June 30, 2005, the Public Employees' Retirement Board prescribed policies and adopted regulations and performed other activities necessary to carry out the provisions of the system. The Alaska State Pension Investment Board, Department of Revenue, Treasury Division was responsible for investing PERS funds.

On July 27, 2005, Senate Bill 141, enacted as Chapter 9, 2005 Session Laws of Alaska, replaced the Public Employees' Retirement Board and the Alaska State Pension Investment Board with the Alaska Retirement Management Board.

Employers Included

Currently there are 153 employers participating in PERS, including the State of Alaska and 152 political subdivisions and public organizations.

Membership

PERS membership is mandatory for all permanent full-time and part-time employees of the State of Alaska and participating political subdivisions and public organizations, unless they are specifically excluded by Alaska Statute or employer participation agreements. Employees participating in the University of Alaska's Optional Retirement Plan or other retirement plans funded by the State are not covered by PERS. Elected officials may waive PERS membership.

Certain members of the Alaska Teachers' Retirement System (TRS) are eligible for PERS retirement benefits for their concurrent elected public official service with municipalities. In addition, employees who work half-time in PERS and TRS simultaneously are eligible for half-time PERS and TRS credit.

Senate Bill 141, signed into law on July 27, 2005, closes the Plan effective July 1, 2006, to new members first hired on or after July 1, 2006.

¹ These are the plan provisions reflected in the June 30, 2020 valuation. Effective July 1, 2021, the State-as-an-Employer contributes the actuarially determined contribution rate per SB 55.

Credited Service

Permanent employees who work at least 30 hours a week earn full-time credit; part-time employees working between 15 and 30 hours a week earn partial credit based upon the number of hours worked. Members receiving PERS occupational disability benefits continue to earn PERS credit while disabled. Survivors who are receiving occupational death benefits continue to earn PERS service credit while occupational survivor benefits are being paid.

Members may claim other types of service, including:

- part-time State of Alaska service rendered after December 31, 1960, and before January 1, 1976;
- service with the State, former Territory of Alaska, or U.S. Government in Alaska before January 1, 1961;
- past Peace Officer, correctional officer, fire fighter, and special officer service after January 1, 1961;
- military service (not more than five years may be claimed);
- temporary service after December 31, 1960;
- elected official service before January 1, 1981;
- Alaska Bureau of Indian Affairs service;
- past service rendered by employees who worked half-time in PERS and TRS simultaneously;
- leave without pay service after June 13, 1987, while receiving Workers' Compensation;
- Village Public Safety Officer service; and
- service as a temporary employee of the legislature before July 1, 1979, but this service must have been claimed no later than July 1, 2003, or by the date of retirement, if sooner (not more than 10 years may be claimed).

Except for service before January 1, 1961, with the State, former Territory of Alaska, or U.S. Government in Alaska, contributions are required for all past service.

Past employment with participating political subdivisions that occurred before the employers joined PERS is creditable if the employers agree to pay the required contributions.

At the election of certain PERS members, certain service may be credited in the same fashion as members in TRS.

Members employed as dispatchers or within a state correctional facility may, at retirement, elect to convert their dispatcher or correctional facility service from "all other" service to Peace Officer/Firefighter service and retire under the 20 year retirement option. Members pay the full actuarial cost of conversion.

Employer Contributions

PERS employers contribute the amounts required, in addition to employees' contributions, to fund the benefits of the system.

The normal cost rate is a uniform rate for all participating employers (less the value of members' contributions).

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of payroll amount over a closed 25-year period starting June 30, 2014.

Employer rates cannot be less than the normal cost rate.

Additional State Contributions

Pursuant to AS 39.35.280 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that when combined with the employer contribution (22% of total DB and DCR payroll, less employer contributions to DCR) will be sufficient to pay the total contribution rate adopted by The Alaska Retirement Management Board.

Member Contributions

Mandatory Contributions: Peace Officer/Firefighter members are required to contribute 7.5% of their compensation; all Others contribute 6.75%. Those all Others who have elected to have their service calculated under the Teachers' Retirement System rules contribute 9.76% of their compensation. Members' contributions are deducted from gross wages before federal income taxes are withheld.

Contributions for Claimed Service: Member contributions are also required for most of the claimed service described in (5) above.

Voluntary Contributions: Members may voluntarily contribute up to 5% of their salary on an after-tax basis. Voluntary contributions are recorded in a separate account and are payable to the:

- a. member in lump sum payment upon termination of employment;
- b. member's beneficiary if the member dies; or
- c. member in a lump sum, life annuity, or payments over a designated period of time when the member retires.

Interest: Members' contributions earn 4.5% interest, compounded semiannually on June 30 and December 31.

Refund of Contributions: Terminated members may receive refunds of their member contribution accounts which includes their mandatory and voluntary contributions, indebtedness payments, and interest earned. Terminated members' accounts may be attached to satisfy claims under Alaska Statute 09.38.065, federal income tax levies, and valid Qualified Domestic Relations Orders.

Reinstatement of Contributions: Refunded accounts and the corresponding PERS service may be reinstated upon reemployment in PERS prior to July 1, 2010. Interest accrues on refunds until paid in full or members retire.

Retirement Benefits

Eligibility:

- a. Members, including deferred vested members, are eligible for normal retirement at age 55 or early retirement at age 50 if they were hired before July 1, 1986 (Tier 1), and 60 or early retirement at age 55 if they were hired after July 1, 1986 (Tiers 2 & 3). Additionally, they must have at least:
 - (i) five years of paid-up PERS service;
 - (ii) 60 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature before May 30, 1987;

- (iii) 80 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
 - (iv) two years of paid-up PERS service and they are vested in TRS; or
 - (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.
- b. Members may retire at any age when they have:
- (i) 20 paid-up years of PERS Peace Officer/Firefighter service; or
 - (ii) 30 paid-up years of PERS "all other" or "elected official" service.

Benefit Type

Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, actuarially reduced benefits when they reach early retirement age and complete the service required.

Members may elect an early retirement or a joint and survivor option. Members who entered PERS prior to July 1, 1996 may also select a 66-2/3 last survivor option and a level income option. Under these options and early retirement, benefits are actuarially adjusted so that members receive the actuarial equivalents of their normal benefit amounts.

Benefit Calculations

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for Peace Officer/Firefighter members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. PERS pays a minimum benefit of \$25.00 per month for each year of service when the calculated benefit is less.

The percentage multipliers for Peace Officer/Firefighter members are 2% for the first ten years of service and 2.5% for all service over 10 years.

The percentage multipliers for all Others are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Indebtedness

Members who terminate and refund their PERS contributions are not eligible to retire, unless they return to PERS employment and pay back their refunds plus interest or accrue additional service which qualifies them for retirement. PERS refunds must be paid in full if the corresponding service is to count toward the minimum service requirements for retirement. Refunded PERS service is included in total service for the purpose of calculating retirement benefits. However, if a member is otherwise eligible to retire, when refunds are not completely paid before retirement, benefits are actuarially reduced for life. Indebtedness balances may also be created when a member purchases qualified claimed service.

Reemployment of Retired Members

Retirement and retiree healthcare benefits are suspended while retired members are reemployed under PERS. During reemployment, members earn additional PERS service and contributions are withheld from

their wages. A member who retired with a normal retirement benefit can elect to waive payment of PERS contributions. The waiver allows the member to continue receiving the retirement benefit during the period of reemployment. Members who elect the waiver option do not earn additional PERS service. The Waiver Option first became effective July 1, 2005 and applies to reemployment periods after that date. The Waiver Option is not available to members who retired early or under the Retirement Incentive Programs (RIPs). The Waiver Option is no longer available after June 30, 2009.

Members retired under the Retirement Incentive Programs (RIPs) who return to employment under PERS, TRS, or the University of Alaska's Optional Retirement Plan will:

- a. forfeit the three years of incentive credits that they received;
- b. owe PERS 150% of the benefits that they received for state and political subdivision members, and 110% for school district employees, under the 1996-2000 RIP, which may include costs for health insurance, excluding amounts that they paid to participate for the 1986 and 1989 RIPs. Under prior RIPs, the penalty is 110% of the benefits received; and
- c. be charged 7% interest from the date that they are reemployed until their indebtedness is paid in full or they retire again. If the indebtedness is not completely paid, future benefits will be actuarially reduced for life.

Employers make contributions to the unfunded liability of the plan on behalf of rehired retired members at the rate the employer is making contributions to the unfunded liability of the plan for other members.

Disability Benefits

Monthly disability benefits are paid to permanently disabled members until they die, recover or become eligible for normal retirement. Members are appointed to normal retirement on the first of the month after they become eligible.

Occupational Disability

Members are not required to satisfy age or service requirements to be eligible for occupational disability. Monthly benefits are equal to 40% of their gross monthly compensation on the date of their disability. Members on occupational disability continue to earn PERS service until they become eligible for normal retirement. Peace Officer/Firefighter members may elect to retain the disability benefit formula for the calculation of their normal retirement benefits.

Nonoccupational Disability

Members must be vested (five paid-up years of PERS service) to be eligible for nonoccupational disability benefits. Monthly benefits are calculated based on the member's average monthly compensation and PERS service on the date of termination from employment because of disability. Members do not earn PERS service while on nonoccupational disability.

Death Benefits

Monthly death benefits may be paid to a spouse or dependent children upon the death of a member. If monthly benefits are not payable under the occupational and nonoccupational death provisions, the designated beneficiary receives the lump sum benefit described below.

Occupational Death

When an active member (vested or nonvested) dies from occupational causes, a monthly survivor's pension may be paid to the spouse. The pension equals 40% of the member's gross monthly compensation on the date of death or disability, if earlier. If there is no spouse, the pension may be paid to the member's dependent children. On the member's normal retirement date, the benefit

converts to a normal retirement benefit. The normal benefit is based on the member's salary on the date of death and service, including service accumulated from the date of the member's death to the normal retirement date. Survivors of Peace Officer/Firefighter members receive the greater of 50% of the member's gross monthly compensation on the date of death or disability, or 75% of the member's monthly normal retirement benefit (including service projected to Normal Retirement). If the member is unmarried with no children, a refund of contributions is payable to the estate.

Death after Occupational Disability

When a member dies while occupationally disabled, benefits are paid as described above in Occupational Death.

Nonoccupational Death

When a vested member dies from nonoccupational causes, the surviving spouse may elect to receive a monthly 50% joint and survivor benefit or a lump sum benefit. The monthly benefit is calculated on the member's average monthly compensation and PERS service at the time of termination or death.

Lump Sum Nonoccupational Death Benefit

Upon the death of a member who has less than one year of service, the designated beneficiary receives the member's contribution account, which includes mandatory and voluntary contributions, indebtedness payments, and interest earned. If the member has more than one year of PERS service or is vested, the beneficiary also receives \$1,000 and \$100 for each year of PERS service.

Death After Retirement

When a retired member dies, the designated beneficiary receives the member's contribution account, less any benefits already paid and the member's last benefit check. If the member selected a survivor option at retirement, the eligible spouse receives continuing, lifetime monthly benefits.

Postretirement Pension Adjustments

Postretirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) for urban wage earners and clerical workers for Anchorage increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, excluding the Alaska COLA, times:

- a. 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least age 65 or on PERS disability; or
- b. 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered PERS before July 1, 1986 (Tier 1) if the CPI increases and the funding ratio is at least 105%.

In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Alaska Cost of Living Allowance

Eligible benefit recipients who reside in Alaska receive an Alaska cost of living allowance (COLA) equal to 10% of their base benefits or \$50, whichever is more. The following benefit recipients are eligible:

- a. members who first entered PERS before July 1, 1986 (Tier 1) and their survivors;

- b. members who first entered PERS after June 30, 1986 (Tiers 2 & 3) and their survivors if they are at least age 65; and
- c. all disabled members.

Changes in Benefit Provisions Valued Since the Prior Valuation

There were no changes in benefit provisions since the prior valuation.

Appendix

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,478,300,000	49.59318%	7,622,639,360	4,696,058,346	2,926,581,014	128,395,957	(7,979,230)			
102	SOUTHWEST REGION SD	4,902,000	0.09809%	15,077,343	9,288,657	5,788,686	253,963	(116,087)			
103	ANNETTE ISLAND SD	2,220,000	0.04442%	6,828,172	4,206,613	2,621,559	115,014	(19,850)			
104	BERING STRAIT SD	13,279,000	0.26573%	40,842,928	25,161,990	15,680,938	687,959	(190,625)			
105	CHATHAM SD	1,120,000	0.02241%	3,444,844	2,122,255	1,322,588	58,025	(40,405)			
106	ALASKA MUNICIPAL LEAGUE	172,000	0.00344%	529,030	325,918	203,112	8,911	(504)			
107	CITY OF VALDEZ	16,318,000	0.32654%	50,190,142	30,920,502	19,269,640	1,512,217	-			
108	JUNEAU BOROUGH SD	22,133,000	0.44290%	68,075,647	41,939,176	26,136,472	1,146,668	(113,183)			
109	MATANUSKA-SUSITNA BOROUGH	39,355,000	0.78753%	121,046,270	74,572,641	46,473,629	2,080,359	-			
110	MATANUSKA-SUSITNA BOROUGH SD	50,601,000	1.01258%	155,636,192	95,882,358	59,753,834	2,621,541	(613,641)			
111	ANCHORAGE SD	152,740,000	3.05648%	469,790,556	289,422,569	180,367,988	7,913,166	(3,122,261)			
112	COPPER RIVER SD	2,114,000	0.04230%	6,502,142	4,005,757	2,496,386	127,128	-			
113	UNIVERSITY OF ALASKA	186,598,000	3.73401%	573,929,411	353,579,105	220,350,306	9,667,284	(412,314)			
115	CITY OF KENAI	12,370,000	0.24754%	38,047,068	23,439,552	14,607,516	834,168	-			
116	FAIRBANKS NORTH STAR BOROUGH	42,307,000	0.84660%	130,125,894	80,166,300	49,959,594	2,788,790	-			
117	FAIRBANKS NORTH STAR BOROUGH SD	59,305,000	1.18675%	182,407,548	112,375,314	70,032,235	3,186,977	-			
118	DENALI BOROUGH SD	1,973,000	0.03948%	6,068,461	3,738,580	2,329,881	102,217	(43,744)			
120	CITY AND BOROUGH OF SITKA	17,965,000	0.35950%	55,255,908	34,041,354	21,214,553	1,636,034	-			
121	CHUGACH SD	1,320,000	0.02641%	4,059,994	2,501,229	1,558,765	144,678	-			
122	KETCHIKAN GATEWAY BOROUGH	8,878,000	0.17766%	27,306,538	16,822,663	10,483,875	459,952	(60,083)			
123	CITY OF SOLDOTNA	7,406,000	0.14820%	22,779,029	14,033,413	8,745,616	596,289	-			
124	IDITAROD AREA SD	2,538,000	0.05079%	7,806,262	4,809,182	2,997,080	273,997	-			
125	KUSPUK SD	3,115,000	0.06233%	9,580,971	5,902,523	3,678,449	161,382	(38,770)			
126	CITY AND BOROUGH OF JUNEAU	63,139,000	1.26347%	194,199,986	119,640,249	74,559,738	3,586,603	-			
128	CITY OF KODIAK	13,065,000	0.26144%	40,184,717	24,756,487	15,428,229	1,026,903	-			
129	CITY OF FAIRBANKS	14,010,000	0.28035%	43,091,303	26,547,140	16,544,163	760,633	-			
131	CITY OF WASILLA	13,358,000	0.26731%	41,085,912	25,311,684	15,774,228	986,439	-			
132	CITY OF SKAGWAY	-	0.00000%	-	-	-	-	-			
133	SITKA BOROUGH SD	4,567,000	0.09139%	14,046,965	8,653,875	5,393,090	236,607	(104,912)			
134	CITY OF PALMER	7,136,000	0.14280%	21,948,575	13,521,798	8,426,777	549,259	-			
135	CITY AND BOROUGH OF WRANGELL	5,657,000	0.11320%	17,399,536	10,719,284	6,680,252	381,335	-			
136	CITY OF BETHEL	10,461,000	0.20933%	32,175,455	19,822,244	12,353,211	841,217	-			
137	VALDEZ CITY SD	3,750,000	0.07504%	11,534,075	7,105,766	4,428,309	301,026	-			
138	HOONAH CITY SD	901,000	0.01803%	2,771,254	1,707,279	1,063,975	46,679	(40,836)			
139	CITY OF NOME	5,311,000	0.10628%	16,335,326	10,063,659	6,271,667	275,153	(7,504)			
140	CITY OF KOTZEBUE	7,040,000	0.14088%	21,653,303	13,339,891	8,313,413	537,434	-			
141	GALENA CITY SD	6,344,000	0.12695%	19,512,579	12,021,060	7,491,518	376,491	-			
143	CITY OF PETERSBURG	7,782,000	0.15573%	23,935,512	14,745,885	9,189,627	403,170	(163,335)			
144	BRISTOL BAY BOROUGH	4,258,000	0.08521%	13,096,557	8,068,360	5,028,198	220,599	(218,354)			
145	NORTH SLOPE BOROUGH	124,445,000	2.49026%	382,762,117	235,807,199	146,954,918	6,447,256	(1,095,006)			
146	WRANGELL PUBLIC SD	1,537,000	0.03076%	4,727,433	2,912,416	1,815,016	79,629	(10,675)			
148	CITY OF CORDOVA	5,048,000	0.10102%	15,526,403	9,565,308	5,961,095	261,527	(153,697)			
149	NOME CITY SD	1,992,000	0.03986%	6,126,901	3,774,583	2,352,318	103,202	(53,002)			
151	CITY OF KING COVE	1,766,000	0.03534%	5,431,780	3,346,342	2,085,438	107,691	-			
152	ALASKA HOUSING FINANCE CORPORATION	31,471,000	0.62977%	96,797,032	59,633,479	37,163,552	1,630,452	(363,159)			
153	LOWER YUKON SD	13,728,000	0.27471%	42,223,941	26,012,787	16,211,154	1,005,221	-			
154	NORTHWEST ARCTIC BOROUGH SD	12,617,000	0.25248%	38,806,779	23,907,585	14,899,194	653,663	(210,871)			
155	SOUTHEAST ISLAND SD	1,992,000	0.03986%	6,126,901	3,774,583	2,352,318	161,299	-			
156	PRIBILOF SD	645,000	0.01291%	1,983,861	1,222,192	761,669	62,383	-			
157	LOWER KUSKOKWIM SD	32,052,000	0.64139%	98,584,044	60,734,399	37,849,645	1,660,678	-			
158	KODIAK ISLAND BOROUGH SD	10,813,000	0.21638%	33,258,120	20,489,238	12,768,882	560,201	(133,943)			
159	YUKON FLATS SD	2,027,000	0.04056%	6,234,552	3,840,903	2,393,649	105,015	(56,198)			
160	YUKON / KOYUKUK SD	3,989,000	0.07982%	12,269,180	7,558,640	4,710,540	206,662	(105,221)			
161	NORTH SLOPE BOROUGH SD	20,606,000	0.41235%	63,378,972	39,045,708	24,333,264	1,067,557	(750,845)			
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(38,763)			
163	CORDOVA COMMUNITY MEDICAL CENTER	-	0.10894%	16,744,719	10,315,873	6,428,846	367,918	-			
164	LAKE AND PENINSULA BOROUGH SD	3,141,000	0.06285%	9,660,941	5,951,789	3,709,152	162,729	(20,402)			
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	(4,231,640)			
166	TANANA SD	298,000	0.00596%	916,574	564,672	351,903	15,439	(2,871)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,764,000	0.05531%	8,501,382	5,237,423	3,263,959	147,468	-			
168	HYDABURG CITY SD	881,000	0.01763%	2,709,739	1,669,381	1,040,357	130,289	-			

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	3,805,173,845	2,189,686,322
102	SOUTHWEST REGION SD	7,526,515	4,331,131
103	ANNETTE ISLAND SD	3,408,581	1,961,467
104	BERING STRAIT SD	20,388,534	11,732,577
105	CHATHAM SD	1,719,644	989,569
106	ALASKA MUNICIPAL LEAGUE	264,088	151,970
107	CITY OF VALDEZ	25,054,605	14,417,666
108	JUNEAU BOROUGH SD	33,982,937	19,555,472
109	MATANUSKA-SUSITNA BOROUGH	60,425,540	34,771,862
110	MATANUSKA-SUSITNA BOROUGH SD	77,692,613	44,708,194
111	ANCHORAGE SD	234,516,504	134,952,463
112	COPPER RIVER SD	3,245,829	1,867,811
113	UNIVERSITY OF ALASKA	286,501,969	164,867,485
115	CITY OF KENAI	18,992,858	10,929,435
116	FAIRBANKS NORTH STAR BOROUGH	64,958,032	37,380,083
117	FAIRBANKS NORTH STAR BOROUGH SD	91,056,706	52,398,558
118	DENALI BOROUGH SD	3,029,338	1,743,232
120	CITY AND BOROUGH OF SITKA	27,583,403	15,872,862
121	CHUGACH SD	2,026,724	1,166,278
122	KETCHIKAN GATEWAY BOROUGH	13,631,253	7,844,101
123	CITY OF SOLDOTNA	11,371,149	6,543,525
124	IDITAROD AREA SD	3,896,837	2,242,434
125	KUSPUK SD	4,782,761	2,752,239
126	CITY AND BOROUGH OF JUNEAU	96,943,417	55,786,065
128	CITY OF KODIAK	20,059,959	11,543,498
129	CITY OF FAIRBANKS	21,510,909	12,378,447
131	CITY OF WASILLA	20,509,830	11,802,377
132	CITY OF SKAGWAY	-	-
133	SITKA BOROUGH SD	7,012,157	4,035,144
134	CITY OF PALMER	10,956,591	6,304,968
135	CITY AND BOROUGH OF WRANGELL	8,685,740	4,998,207
136	CITY OF BETHEL	16,061,786	9,242,751
137	VALDEZ CITY SD	5,757,738	3,313,289
138	HOONAH CITY SD	1,383,393	796,073
139	CITY OF NOME	8,154,492	4,692,501
140	CITY OF KOTZEBUE	10,809,193	6,220,148
141	GALENA CITY SD	9,740,557	5,605,201
143	CITY OF PETERSBURG	11,948,458	6,875,737
144	BRISTOL BAY BOROUGH	6,537,719	3,762,129
145	NORTH SLOPE BOROUGH	191,072,453	109,952,594
146	WRANGELL PUBLIC SD	2,359,905	1,358,007
148	CITY OF CORDOVA	7,750,683	4,460,129
149	NOME CITY SD	3,058,510	1,760,019
151	CITY OF KING COVE	2,711,511	1,560,338
152	ALASKA HOUSING FINANCE CORPORATION	48,320,472	27,806,003
153	LOWER YUKON SD	21,077,927	12,129,288
154	NORTHWEST ARCTIC BOROUGH SD	19,372,101	11,147,671
155	SOUTHEAST ISLAND SD	3,058,510	1,760,019
156	PRIBILOF SD	990,331	569,886
157	LOWER KUSKOKWIM SD	49,212,538	28,319,342
158	KODIAK ISLAND BOROUGH SD	16,602,245	9,553,758
159	YUKON FLATS SD	3,112,249	1,790,943
160	YUKON / KOYUKUK SD	6,124,698	3,524,456
161	NORTH SLOPE BOROUGH SD	31,638,386	18,206,301
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	8,358,859	4,810,103
164	LAKE AND PENINSULA BOROUGH SD	4,822,681	2,775,211
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	457,548	263,296
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,243,837	2,442,115
168	HYDABURG CITY SD	1,352,685	778,402

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
169	CITY OF TANANA	-	0.00017%	26,153	16,112	10,041	441	(658)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,455,000	0.04913%	7,550,974	4,651,908	2,899,066	127,189	(8,001)			
171	CITY OF BARROW	2,779,000	0.05561%	8,547,518	5,265,846	3,281,672	145,301	-			
172	CITY OF SAINT PAUL	2,527,000	0.05057%	7,772,429	4,788,339	2,984,090	197,710	-			
173	MUNICIPALITY OF ANCHORAGE	355,110,000	7.10609%	1,092,230,748	672,887,576	419,343,172	25,620,625	-			
174	KODIAK ISLAND BOROUGH	4,396,000	0.08797%	13,521,011	8,329,852	5,191,159	227,748	(303,133)			
175	NOME JOINT UTILITY SYSTEM	1,670,000	0.03342%	5,136,508	3,164,434	1,972,074	118,769	-			
176	CITY OF SAND POINT	2,080,000	0.04162%	6,397,567	3,941,331	2,456,236	132,891	-			
177	KETCHIKAN GATEWAY BOROUGH SD	10,271,000	0.20553%	31,591,062	19,462,218	12,128,844	532,121	(332,120)			
178	CITY OF DILLINGHAM	4,661,000	0.09327%	14,336,086	8,831,993	5,504,093	334,691	-			
179	CITY OF UNALASKA	19,302,000	0.38625%	59,368,190	36,574,797	22,793,393	1,237,357	-			
180	KENAI PENINSULA BOROUGH	31,589,000	0.63213%	97,159,970	59,857,074	37,302,896	1,636,565	(285,525)			
181	CITY OF KETCHIKAN	15,030,000	0.30076%	46,228,572	28,479,908	17,748,663	778,675	(17,212)			
182	CITY OF SEWARD	7,554,000	0.15116%	23,234,240	14,313,854	8,920,386	391,358	(96,082)			
183	CITY OF FORT YUKON	1,032,000	0.02065%	3,174,177	1,955,507	1,218,671	96,102	-			
184	BRISTOL BAY BOROUGH SD	768,000	0.01537%	2,362,179	1,455,261	906,918	39,789	(40,376)			
185	CORDOVA CITY SD	1,544,000	0.03090%	4,748,963	2,925,681	1,823,283	79,992	(19,897)			
186	CITY OF CRAIG	2,680,000	0.05363%	8,243,019	5,078,254	3,164,765	138,846	(23,150)			
187	PETERSBURG MEDICAL CENTER	10,919,000	0.21850%	33,584,150	20,690,094	12,894,056	698,337	-			
189	HAINES BOROUGH	4,234,000	0.08473%	13,022,739	8,022,883	4,999,856	219,355	(42,770)			
190	KENAI PENINSULA BOROUGH SD	27,322,000	0.54674%	84,035,731	51,771,660	32,264,071	1,415,500	(1,531,767)			
191	CITY OF NORTH POLE	4,823,000	0.09651%	14,834,358	9,138,962	5,695,396	249,870	(28,502)			
192	CITY OF GALENA	1,494,000	0.02990%	4,595,175	2,830,937	1,764,238	77,401	(34,733)			
193	CITY OF NENANA	-	0.01407%	2,162,145	1,332,027	830,118	45,890	-			
195	YUPIIT SD	2,835,000	0.05673%	8,719,761	5,371,959	3,347,802	182,744	-			
196	NENANA CITY SD	2,637,000	0.05277%	8,110,761	4,996,774	3,113,987	136,618	(45,366)			
198	CITY OF SAXMAN	132,000	0.00264%	405,999	250,123	155,876	24,935	-			
199	CITY OF HOONAH	1,587,000	0.03176%	4,881,220	3,007,160	1,874,060	82,219	(5,905)			
200	CITY OF PELICAN	157,000	0.00314%	482,893	297,495	185,399	28,713	-			
202	CITY OF WHITTIER	2,449,000	0.04901%	7,532,520	4,640,539	2,891,981	333,474	-			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,379,000	0.06762%	10,392,970	6,402,768	3,990,202	177,369	-			
204	CRAIG CITY SD	1,614,000	0.03230%	4,964,266	3,058,321	1,905,944	84,174	-			
205	DILLINGHAM CITY SD	1,389,000	0.02780%	4,272,221	2,631,976	1,640,246	71,961	(172,616)			
206	CITY OF THORNE BAY	798,000	0.01597%	2,454,451	1,512,107	942,344	62,789	-			
208	CITY OF AKUTAN	1,513,000	0.03028%	4,653,615	2,866,940	1,786,675	78,386	(23,392)			
209	UNALASKA CITY SD	1,579,000	0.03160%	4,856,614	2,992,001	1,864,613	81,805	(81,374)			
211	KASHUNAMIUT SD	2,382,000	0.04767%	7,326,444	4,513,582	2,812,862	123,407	(26,316)			
215	CITY OF HOMER	9,748,000	0.19507%	29,982,443	18,471,201	11,511,242	505,025	(228,037)			
218	SPECIAL EDUCATION SERVICE AGENCY	403,000	0.00806%	1,239,529	763,633	475,896	30,088	-			
219	BARTLETT REGIONAL HOSPITAL	57,206,000	1.14475%	175,951,542	108,397,980	67,553,562	2,963,733	(233,567)			
220	NORTHWEST ARCTIC BOROUGH	3,373,000	0.06750%	10,374,516	6,391,399	3,983,117	174,749	(101,270)			
221	SAINT MARY'S SD	2,140,000	0.04282%	6,582,112	4,055,024	2,527,088	350,944	-			
222	CITY OF SELAWIK	-	0.00028%	43,449	26,768	16,682	732	(280)			
223	BRISTOL BAY RHA	2,071,000	0.04144%	6,369,885	3,924,277	2,445,608	141,857	-			
224	COPPER RIVER BASIN RHA	851,000	0.01703%	2,617,466	1,612,535	1,004,931	44,089	(23,957)			
225	SKAGWAY CITY SD	500,000	0.01001%	1,537,877	947,435	590,441	27,267	-			
227	CITY OF KLAWOCK	1,283,000	0.02567%	3,946,191	2,431,119	1,515,072	91,721	-			
228	PETERSBURG CITY SD	1,742,000	0.03486%	5,357,962	3,300,865	2,057,097	115,390	-			
230	ALEUTIANS EAST BOROUGH	1,483,000	0.02968%	4,561,342	2,810,093	1,751,249	83,917	-			
231	CITY OF KIVALINA	-	0.00097%	149,598	92,162	57,436	2,520	(965)			
232	BERING STRAITS CRSA	-	0.00000%	-	-	-	-	-			
235	CITY OF HUSLIA	281,000	0.00562%	864,287	532,459	331,828	14,558	(6,253)			
237	CITY OF KALTAG	125,000	0.00250%	384,469	236,859	147,610	17,421	-			
240	HAINES BOROUGH SD	1,465,000	0.02932%	4,505,979	2,775,986	1,729,993	75,899	(9,135)			
241	CITY OF NOORVIK	-	0.00702%	1,078,641	664,516	414,126	18,169	(6,956)			
242	CITY OF ELIM	-	0.00047%	71,754	44,205	27,549	6,791	-			
243	CITY OF ATKA	102,000	0.00204%	313,727	193,277	120,450	5,284	(49,255)			
244	ALEUTIANS EAST BOROUGH SD	1,574,000	0.03150%	4,841,236	2,982,527	1,858,709	174,259	-			
246	DELTA/GREELY SD	2,777,000	0.05557%	8,541,367	5,262,056	3,279,311	143,871	(61,153)			
247	LAKE AND PENINSULA BOROUGH	819,000	0.01639%	2,519,042	1,551,899	967,143	58,806	-			
248	CITY AND BOROUGH OF YAKUTAT	1,661,000	0.03324%	5,108,826	3,147,380	1,961,446	152,754	-			
249	CITY OF UNALAKLEET	308,000	0.00616%	947,332	583,620	363,712	38,372	-			

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
169	CITY OF TANANA	13,056	7,513
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,769,399	2,169,100
171	CITY OF BARROW	4,266,868	2,455,368
172	CITY OF SAINT PAUL	3,879,948	2,232,715
173	MUNICIPALITY OF ANCHORAGE	545,234,751	313,755,199
174	KODIAK ISLAND BOROUGH	6,749,604	3,884,058
175	NOME JOINT UTILITY SYSTEM	2,564,113	1,475,518
176	CITY OF SAND POINT	3,193,625	1,837,771
177	KETCHIKAN GATEWAY BOROUGH SD	15,770,060	9,074,877
178	CITY OF DILLINGHAM	7,156,484	4,118,197
179	CITY OF UNALASKA	29,636,229	17,054,160
180	KENAI PENINSULA BOROUGH	48,501,649	27,910,262
181	CITY OF KETCHIKAN	23,077,014	13,279,662
182	CITY OF SEWARD	11,598,387	6,674,289
183	CITY OF FORT YUKON	1,584,529	911,817
184	BRISTOL BAY BOROUGH SD	1,179,185	678,562
185	CORDOVA CITY SD	2,370,653	1,364,191
186	CITY OF CRAIG	4,114,863	2,367,897
187	PETERSBURG MEDICAL CENTER	16,764,997	9,647,414
189	HAINES BOROUGH	6,500,870	3,740,924
190	KENAI PENINSULA BOROUGH SD	41,950,111	24,140,181
191	CITY OF NORTH POLE	7,405,219	4,261,331
192	CITY OF GALENA	2,293,883	1,320,014
193	CITY OF NENANA	1,079,329	621,100
195	YUPIIT SD	4,352,850	2,504,846
196	NENANA CITY SD	4,048,841	2,329,905
198	CITY OF SAXMAN	202,672	116,628
199	CITY OF HOONAH	2,436,675	1,402,184
200	CITY OF PELICAN	241,057	138,716
202	CITY OF WHITTIER	3,760,187	2,163,798
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	5,188,106	2,985,494
204	CRAIG CITY SD	2,478,130	1,426,040
205	DILLINGHAM CITY SD	2,132,666	1,227,242
206	CITY OF THORNE BAY	1,225,247	705,068
208	CITY OF AKUTAN	2,323,055	1,336,802
209	UNALASKA CITY SD	2,424,392	1,395,115
211	KASHUNAMIUT SD	3,657,315	2,104,601
215	CITY OF HOMER	14,967,048	8,612,784
218	SPECIAL EDUCATION SERVICE AGENCY	618,765	356,068
219	BARTLETT REGIONAL HOSPITAL	87,833,908	50,544,000
220	NORTHWEST ARCTIC BOROUGH	5,178,893	2,980,193
221	SAINT MARY'S SD	3,285,749	1,890,783
222	CITY OF SELAWIK	21,690	12,481
223	BRISTOL BAY RHA	3,179,807	1,829,819
224	COPPER RIVER BASIN RHA	1,306,623	751,896
225	SKAGWAY CITY SD	767,698	441,772
227	CITY OF KLAWOCK	1,969,914	1,133,587
228	PETERSBURG CITY SD	2,674,661	1,539,133
230	ALEUTIANS EAST BOROUGH	2,276,993	1,310,295
231	CITY OF KIVALINA	74,678	42,974
232	BERING STRAITS CRSA	-	-
235	CITY OF HUSLIA	431,446	248,276
237	CITY OF KALTAG	191,925	110,443
240	HAINES BOROUGH SD	2,249,356	1,294,392
241	CITY OF NOORVIK	538,451	309,851
242	CITY OF ELIM	35,819	20,612
243	CITY OF ATKA	156,610	90,121
244	ALEUTIANS EAST BOROUGH SD	2,416,715	1,390,698
246	DELTA/GREELY SD	4,263,797	2,453,601
247	LAKE AND PENINSULA BOROUGH	1,257,490	723,622
248	CITY AND BOROUGH OF YAKUTAT	2,550,294	1,467,566
249	CITY OF UNALAKLEET	472,902	272,131

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
251	KLAWOCK CITY SD	849,000	0.01699%	2,611,315	1,608,745	1,002,569	43,985	(10,587)			
254	CITY OF MEKORYUK	-	0.00106%	163,109	100,486	62,623	3,224	-			
255	ALASKA GATEWAY SD	3,465,000	0.06934%	10,657,485	6,565,727	4,091,758	213,640	-			
256	CITY OF SAINT GEORGE	-	0.00733%	1,126,973	694,291	432,682	18,983	(7,268)			
257	PELICAN CITY SD	219,000	0.00438%	673,590	414,977	258,613	28,521	-			
258	DENALI BOROUGH	829,000	0.01659%	2,549,799	1,570,848	978,952	63,984	-			
259	CITY OF ALLAKAKET	-	0.00069%	106,315	65,497	40,818	1,791	(686)			
260	CITY OF KACHEMAK	27,000	0.00054%	83,045	51,162	31,884	1,399	(200)			
262	COOK INLET HOUSING AUTHORITY	16,274,000	0.32566%	50,054,809	30,837,128	19,217,681	1,059,344	-			
263	INTERIOR RHA	1,962,000	0.03926%	6,034,628	3,717,737	2,316,891	113,886	-			
264	YAKUTAT SD	464,000	0.00929%	1,427,150	879,220	547,929	53,085	-			
265	KAKE CITY SD	1,150,000	0.02301%	3,537,116	2,179,101	1,358,015	101,372	-			
266	CITY OF QUINHAGAK	-	0.00000%	-	-	-	-	-			
267	ALEUTIAN HOUSING AUTHORITY	1,608,000	0.03218%	4,945,811	3,046,952	1,898,859	112,159	-			
270	BERING STRAITS RHA	2,527,000	0.05057%	7,772,429	4,788,339	2,984,090	148,161	-			
271	CITY OF EGEGIK	179,000	0.00358%	550,560	339,182	211,378	9,842	-			
275	ILISAGVIK COLLEGE	8,721,000	0.17452%	26,823,644	16,525,168	10,298,476	451,818	(546,417)			
276	NORTH PACIFIC RIM HA	2,181,000	0.04364%	6,708,218	4,132,713	2,575,505	180,689	-			
278	SAXMAN SEAPORT	139,000	0.00278%	427,530	263,387	164,143	7,201	(1,243)			
279	TLINGIT-HAIDA RHA	5,723,000	0.11452%	17,602,536	10,844,346	6,758,190	526,387	-			
280	CITY OF TOKSOOK BAY	27,000	0.00054%	83,045	51,162	31,884	1,399	(339)			
281	BARANOF ISLAND HA	985,000	0.01971%	3,029,617	1,866,448	1,163,169	51,031	(19,576)			
282	CITY OF DELTA JUNCTION	500,000	0.01001%	1,537,877	947,435	590,441	25,904	(7,631)			
283	CITY OF ANDERSON	21,000	0.00042%	64,591	39,792	24,799	1,088	(2,549)			
284	INTER-ISLAND FERRY AUTHORITY	1,927,000	0.03856%	5,926,977	3,651,416	2,275,561	99,834	(11,655)			
285	CITY OF HOOPER BAY	-	0.00176%	270,170	166,443	103,727	4,551	(1,742)			
286	CITY OF SELDOVIA	161,000	0.00322%	495,196	305,074	190,122	8,341	(962)			
287	CITY OF KOYUK	-	0.00062%	94,585	58,271	36,314	1,593	(610)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,513,000	0.03028%	4,653,615	2,866,940	1,786,675	78,386	(23,802)			
290	CITY OF UPPER KALSKAG	34,000	0.00068%	104,576	64,426	40,150	1,761	(4,624)			
291	CITY OF SHAKTOOLIK	51,000	0.00102%	156,863	96,638	60,225	2,642	(2,082)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,479,000	0.02960%	4,549,039	2,802,514	1,746,525	76,624	(28,427)			
294	CITY OF MOUNTAIN VILLAGE	-	0.00000%	-	-	-	-	-			
296	MUNICIPALITY OF SKAGWAY	5,837,000	0.11680%	17,953,172	11,060,361	6,892,811	302,404	(143,948)			
297	CITY OF NULATO	-	0.00421%	647,297	398,778	248,518	10,903	(1,019)			
298	CITY OF ANIAK	299,000	0.00598%	919,650	566,566	353,084	15,491	(624)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,421,000	0.06846%	10,522,152	6,482,353	4,039,799	177,235	(433,598)			
Subtotal		4,254,795,000	85.29016%	13,109,384,595	8,076,262,306	5,033,122,289	235,486,493	(25,601,240)			
Nonemployer:											
999	STATE OF ALASKA	735,089,000	14.70984%	2,260,952,405	1,392,898,694	868,053,711	49,013,147	-			
Total		4,989,884,000	100.00000%	15,370,337,000	9,469,161,000	5,901,176,000	284,499,640	(25,601,240)	61.61%	1,004,467,000	587.49%

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY19 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.85241% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2020

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
251	KLAWOCK CITY SD	1,303,552	750,129
254	CITY OF MEKORYUK	81,423	46,855
255	ALASKA GATEWAY SD	5,320,150	3,061,479
256	CITY OF SAINT GEORGE	562,578	323,735
257	PELICAN CITY SD	336,252	193,496
258	DENALI BOROUGH	1,272,844	732,458
259	CITY OF ALLAKAKET	53,072	30,540
260	CITY OF KACHEMAK	41,456	23,856
262	COOK INLET HOUSING AUTHORITY	24,987,047	14,378,790
263	INTERIOR RHA	3,012,448	1,733,513
264	YAKUTAT SD	712,424	409,964
265	KAKE CITY SD	1,765,706	1,016,075
266	CITY OF QUINHAGAK	-	-
267	ALEUTIAN HOUSING AUTHORITY	2,468,918	1,420,738
270	BERING STRAITS RHA	3,879,948	2,232,715
271	CITY OF EGEGIK	274,836	158,154
275	ILISAGVIK COLLEGE	13,390,195	7,705,385
276	NORTH PACIFIC RIM HA	3,348,700	1,927,009
278	SAXMAN SEAPORT	213,420	122,813
279	TLINGIT-HAIDA RHA	8,787,076	5,056,521
280	CITY OF TOKSOOK BAY	41,456	23,856
281	BARANOF ISLAND HA	1,512,366	870,291
282	CITY OF DELTA JUNCTION	767,698	441,772
283	CITY OF ANDERSON	32,243	18,554
284	INTER-ISLAND FERRY AUTHORITY	2,958,710	1,702,589
285	CITY OF HOOPER BAY	134,867	77,609
286	CITY OF SELDOVIA	247,199	142,251
287	CITY OF KOYUK	47,216	27,171
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,323,055	1,336,802
290	CITY OF UPPER KALSKAG	52,203	30,040
291	CITY OF SHAKTOOLIK	78,305	45,061
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,270,852	1,306,761
294	CITY OF MOUNTAIN VILLAGE	-	-
296	MUNICIPALITY OF SKAGWAY	8,962,111	5,157,245
297	CITY OF NULATO	323,127	185,943
298	CITY OF ANIAK	459,084	264,180
299	ALASKA GASLINE DEVELOPMENT CORPORATION	5,252,592	3,022,603
Subtotal		6,544,122,715	3,765,813,754
Nonemployer:			
999	STATE OF ALASKA	1,128,653,285	649,483,246
Total		7,672,776,000	4,415,297,000

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY19 for certain employers who have zero present value of future contr

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER)	2,001,813,000	49.41738%	7,699,627,357	5,886,751,205	1,812,876,153	-	(724,225,326)			
102	SOUTHWEST REGION SD	5,269,000	0.13007%	20,266,297	15,494,600	4,771,697	253,946	(1,902,846)			
103	ANNETTE ISLAND SD	2,839,000	0.07008%	10,919,722	8,348,675	2,571,047	213,534	(1,025,276)			
104	BERING STRAIT SD	13,614,000	0.33608%	52,363,896	40,034,824	12,329,072	542,539	(4,916,559)			
105	CHATHAM SD	939,000	0.02318%	3,611,701	2,761,327	850,374	-	(342,964)			
106	ALASKA MUNICIPAL LEAGUE	181,000	0.00447%	696,185	532,268	163,917	6,401	(65,366)			
107	CITY OF VALDEZ	16,291,000	0.40216%	62,660,513	47,907,104	14,753,409	610,022	(5,883,330)			
108	JUNEAU BOROUGH SD	23,799,000	0.58751%	91,538,736	69,985,954	21,552,782	1,158,684	(8,594,769)			
109	MATANUSKA-SUSITNA BOROUGH	41,417,000	1.02243%	159,303,325	121,795,380	37,507,945	1,941,090	(14,957,331)			
110	MATANUSKA-SUSITNA BOROUGH SD	52,593,000	1.29833%	202,289,875	154,660,753	47,629,122	2,256,089	(18,993,431)			
111	ANCHORAGE SD	156,329,000	3.85919%	601,292,451	459,718,230	141,574,221	6,224,847	(56,456,640)			
112	COPPER RIVER SD	1,919,000	0.04737%	7,381,101	5,643,222	1,737,879	30,561	(693,027)			
113	UNIVERSITY OF ALASKA	181,935,000	4.49130%	699,781,500	535,018,046	164,763,453	6,151,509	(65,703,988)			
115	CITY OF KENAI	12,872,000	0.31776%	49,509,921	37,852,817	11,657,104	570,663	(4,648,593)			
116	FAIRBANKS NORTH STAR BOROUGH	40,372,000	0.99664%	155,283,913	118,722,338	36,561,575	1,142,324	(14,579,940)			
117	FAIRBANKS NORTH STAR BOROUGH SD	58,069,000	1.43351%	223,352,362	170,764,080	52,588,281	1,851,765	(20,971,033)			
118	DENALI BOROUGH SD	1,952,000	0.04819%	7,508,030	5,740,266	1,767,765	65,217	(704,945)			
120	CITY AND BOROUGH OF SITKA	16,153,000	0.39876%	62,129,720	47,501,286	14,628,434	492,972	(5,833,493)			
121	CHUGACH SD	934,000	0.02306%	3,592,469	2,746,623	845,846	-	(377,873)			
122	KETCHIKAN GATEWAY BOROUGH	9,193,000	0.22694%	35,359,284	27,033,946	8,325,338	407,403	(3,319,959)			
123	CITY OF SOLDOTNA	7,022,000	0.17335%	27,008,908	20,649,665	6,359,244	193,745	(2,535,924)			
124	IDITAROD AREA SD	1,613,000	0.03982%	6,204,125	4,743,365	1,460,760	-	(700,118)			
125	KUSPUK SD	3,231,000	0.07976%	12,427,482	9,501,434	2,926,049	137,459	(1,166,843)			
126	CITY AND BOROUGH OF JUNEAU	62,583,000	1.54494%	240,714,682	184,038,444	56,676,237	2,254,408	(22,601,219)			
128	CITY OF KODIAK	12,998,000	0.32087%	49,994,558	38,223,347	11,771,212	472,231	(4,694,096)			
129	CITY OF FAIRBANKS	13,441,000	0.33181%	51,698,481	39,526,081	12,172,400	404,508	(4,854,081)			
131	CITY OF WASILLA	13,634,000	0.33657%	52,440,822	40,093,638	12,347,184	562,164	(4,923,781)			
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%	-	-	-	-	-			
133	SITKA BOROUGH SD	4,271,000	0.10544%	16,427,663	12,559,772	3,867,891	95,861	(1,542,429)			
134	CITY OF PALMER	7,122,000	0.17582%	27,393,541	20,943,736	6,449,805	253,364	(2,572,038)			
135	CITY AND BOROUGH OF WRANGELL	5,701,000	0.14074%	21,927,910	16,764,987	5,162,923	216,807	(2,058,859)			
136	CITY OF BETHEL	11,195,000	0.27636%	43,059,631	32,921,247	10,138,384	551,349	(4,042,961)			
137	VALDEZ CITY SD	3,393,000	0.08376%	13,050,587	9,977,829	3,072,759	52,386	(1,225,348)			
138	HOONAH CITY SD	914,000	0.02256%	3,515,543	2,687,809	827,734	34,040	(330,082)			
139	CITY OF NOME	6,057,000	0.14952%	23,297,203	17,811,880	5,485,323	363,089	(2,187,424)			
140	CITY OF KOTZEBUE	7,831,000	0.19332%	30,120,587	23,028,699	7,091,888	435,227	(2,828,087)			
141	GALENA CITY SD	6,060,000	0.14960%	23,308,742	17,820,702	5,488,040	175,455	(2,188,508)			
143	CITY OF PETERSBURG	8,381,000	0.20690%	32,236,066	24,646,089	7,589,977	418,334	(3,026,714)			
144	BRISTOL BAY BOROUGH	5,418,000	0.13375%	20,839,400	15,932,766	4,906,634	414,979	(1,956,656)			
145	NORTH SLOPE BOROUGH	128,410,000	3.16997%	493,906,848	377,616,552	116,290,296	5,472,703	(46,373,975)			
146	WRANGELL PUBLIC SD	1,374,000	0.03392%	5,284,853	4,040,535	1,244,318	11,726	(496,206)			
148	CITY OF CORDOVA	5,317,000	0.13126%	20,450,921	15,635,754	4,815,166	247,580	(1,920,181)			
149	NOME CITY SD	2,310,000	0.05703%	8,885,015	6,793,040	2,091,976	152,111	(834,233)			
151	CITY OF KING COVE	1,737,000	0.04288%	6,681,070	5,108,013	1,573,057	58,345	(627,300)			
152	ALASKA HOUSING FINANCE CORPORATION	31,721,000	0.78307%	122,009,338	93,282,257	28,727,081	1,231,667	(11,455,719)			
153	LOWER YUKON SD	13,825,000	0.34129%	53,175,471	40,655,314	12,520,157	527,489	(4,992,759)			
154	NORTHWEST ARCTIC BOROUGH SD	12,357,000	0.30505%	47,529,063	36,338,352	11,190,711	410,137	(4,462,606)			
155	SOUTHEAST ISLAND SD	1,497,000	0.03696%	5,757,951	4,402,243	1,355,709	-	(585,170)			
156	PRIBILOF SD	513,000	0.01266%	1,973,166	1,508,584	464,582	-	(190,828)			
157	LOWER KUSKOKWIM SD	31,777,000	0.78446%	122,224,733	93,446,937	28,777,796	1,063,973	(11,475,943)			
158	KODIAK ISLAND BOROUGH SD	11,868,000	0.29298%	45,648,209	34,900,344	10,747,864	611,847	(4,286,008)			
159	YUKON FLATS SD	1,675,000	0.04135%	6,442,598	4,925,689	1,516,909	-	(616,245)			
160	YUKON / KOYUKUK SD	4,556,000	0.11247%	17,523,866	13,397,874	4,125,992	268,621	(1,645,353)			
161	NORTH SLOPE BOROUGH SD	19,918,000	0.49170%	76,611,141	58,573,059	18,038,082	587,269	(7,193,185)			
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-			
163	CORDOVA COMMUNITY MEDICAL CENTER	7,537,000	0.18606%	28,989,766	22,164,130	6,825,636	655,206	(2,721,911)			
164	LAKE AND PENINSULA BOROUGH SD	3,158,000	0.07796%	12,146,701	9,286,762	2,859,939	107,934	(1,140,480)			
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	302	-			
166	TANANA SD	192,000	0.00474%	738,495	564,616	173,878	-	(83,286)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,935,000	0.07245%	11,288,970	8,630,983	2,657,986	148,026	(1,059,946)			
168	HYDABURG CITY SD	844,000	0.02084%	3,246,300	2,481,959	764,341	19,098	(304,802)			

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
101	STATE OF ALASKA (EMPLOYER)	2,685,122,095	1,080,077,660
102	SOUTHWEST REGION SD	7,067,547	2,842,888
103	ANNETTE ISLAND SD	3,808,079	1,531,782
104	BERING STRAIT SD	18,261,072	7,345,430
105	CHATHAM SD	1,259,523	506,637
106	ALASKA MUNICIPAL LEAGUE	242,783	97,659
107	CITY OF VALDEZ	21,851,853	8,789,805
108	JUNEAU BOROUGH SD	31,922,672	12,840,744
109	MATANUSKA-SUSITNA BOROUGH	55,554,491	22,346,531
110	MATANUSKA-SUSITNA BOROUGH SD	70,545,364	28,376,539
111	ANCHORAGE SD	209,691,141	84,347,269
112	COPPER RIVER SD	2,574,041	1,035,396
113	UNIVERSITY OF ALASKA	244,037,624	98,162,980
115	CITY OF KENAI	17,265,794	6,945,084
116	FAIRBANKS NORTH STAR BOROUGH	54,152,785	21,782,702
117	FAIRBANKS NORTH STAR BOROUGH SD	77,890,570	31,331,113
118	DENALI BOROUGH SD	2,618,306	1,053,201
120	CITY AND BOROUGH OF SITKA	21,666,748	8,715,347
121	CHUGACH SD	1,252,816	503,939
122	KETCHIKAN GATEWAY BOROUGH	12,330,986	4,960,081
123	CITY OF SOLDOTNA	9,418,925	3,788,718
124	IDITAROD AREA SD	2,163,590	870,294
125	KUSPUK SD	4,333,886	1,743,285
126	CITY AND BOROUGH OF JUNEAU	83,945,402	33,766,641
128	CITY OF KODIAK	17,434,804	7,013,067
129	CITY OF FAIRBANKS	18,029,020	7,252,088
131	CITY OF WASILLA	18,287,899	7,356,221
132	CITY OF SKAGWAY (See employer 296)	-	-
133	SITKA BOROUGH SD	5,728,885	2,304,417
134	CITY OF PALMER	9,553,060	3,842,673
135	CITY AND BOROUGH OF WRANGELL	7,647,009	3,075,973
136	CITY OF BETHEL	15,016,359	6,040,259
137	VALDEZ CITY SD	4,551,184	1,830,692
138	HOONAH CITY SD	1,225,989	493,148
139	CITY OF NOME	8,124,527	3,268,053
140	CITY OF KOTZEBUE	10,504,074	4,225,214
141	GALENA CITY SD	8,128,551	3,269,671
143	CITY OF PETERSBURG	11,241,813	4,521,966
144	BRISTOL BAY BOROUGH	7,267,408	2,923,280
145	NORTH SLOPE BOROUGH	172,242,127	69,283,581
146	WRANGELL PUBLIC SD	1,843,008	741,341
148	CITY OF CORDOVA	7,131,932	2,868,786
149	NOME CITY SD	3,098,507	1,246,360
151	CITY OF KING COVE	2,329,916	937,198
152	ALASKA HOUSING FINANCE CORPORATION	42,548,808	17,115,057
153	LOWER YUKON SD	18,544,096	7,459,275
154	NORTHWEST ARCTIC BOROUGH SD	16,575,002	6,667,216
155	SOUTHEAST ISLAND SD	2,007,994	807,706
156	PRIBILOF SD	688,110	276,789
157	LOWER KUSKOKWIM SD	42,623,924	17,145,272
158	KODIAK ISLAND BOROUGH SD	15,919,084	6,403,376
159	YUKON FLATS SD	2,246,753	903,746
160	YUKON / KOYUKUK SD	6,111,168	2,458,189
161	NORTH SLOPE BOROUGH SD	26,716,912	10,746,751
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	10,109,718	4,066,586
164	LAKE AND PENINSULA BOROUGH SD	4,235,968	1,703,898
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	257,538	103,594
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,936,848	1,583,578
168	HYDABURG CITY SD	1,132,095	455,380

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
169	CITY OF TANANA	-	0.00017%	26,512	20,269	6,242	-	(2,636)			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,635,000	0.06505%	10,135,072	7,748,770	2,386,301	133,549	(951,604)			
171	CITY OF BARROW	2,407,000	0.05942%	9,258,109	7,078,289	2,179,820	15,263	(869,264)			
172	CITY OF SAINT PAUL	2,700,000	0.06665%	10,385,083	7,939,917	2,445,166	136,483	(975,078)			
173	MUNICIPALITY OF ANCHORAGE	349,873,000	8.63707%	1,345,725,961	1,028,874,977	316,850,984	12,449,482	(126,353,101)			
174	KODIAK ISLAND BOROUGH	4,690,000	0.11578%	18,039,274	13,791,929	4,247,344	229,901	(1,693,746)			
175	NOME JOINT UTILITY SYSTEM	1,597,000	0.03942%	6,142,584	4,696,314	1,446,271	46,499	(576,740)			
176	CITY OF SAND POINT	1,907,000	0.04708%	7,334,946	5,607,934	1,727,012	37,708	(688,694)			
177	KETCHIKAN GATEWAY BOROUGH SD	11,850,000	0.29253%	45,578,975	34,847,412	10,731,563	705,720	(4,279,508)			
178	CITY OF DILLINGHAM	4,781,000	0.11803%	18,389,289	14,059,534	4,329,756	196,017	(1,726,610)			
179	CITY OF UNALASKA	19,694,000	0.48617%	75,749,564	57,914,340	17,835,224	802,133	(7,112,289)			
180	KENAI PENINSULA BOROUGH	31,742,000	0.78359%	122,090,111	93,344,012	28,746,099	1,221,089	(11,463,303)			
181	CITY OF KETCHIKAN	17,308,000	0.42727%	66,572,227	50,897,806	15,674,421	1,098,904	(6,250,609)			
182	CITY OF SEWARD	7,352,000	0.18149%	28,278,196	21,620,099	6,658,097	236,564	(2,655,101)			
183	CITY OF FORT YUKON	1,051,000	0.02595%	4,042,490	3,090,686	951,804	41,286	(379,558)			
184	BRISTOL BAY BOROUGH SD	575,000	0.01419%	2,211,638	1,690,908	520,730	-	(220,815)			
185	CORDOVA CITY SD	1,759,000	0.04342%	6,765,689	5,172,709	1,592,981	101,874	(635,245)			
186	CITY OF CRAIG	2,601,000	0.06421%	10,004,296	7,648,786	2,355,510	82,291	(939,325)			
187	PETERSBURG MEDICAL CENTER	13,310,000	0.32857%	51,194,612	39,140,848	12,053,764	952,566	(4,806,772)			
189	HAINES BOROUGH	4,252,000	0.10497%	16,354,582	12,503,898	3,850,684	147,995	(1,535,567)			
190	KENAI PENINSULA BOROUGH SD	29,577,000	0.73015%	113,762,813	86,977,375	26,785,438	1,469,664	(10,681,435)			
191	CITY OF NORTH POLE	4,821,000	0.11901%	18,543,142	14,177,162	4,365,980	176,696	(1,741,055)			
192	CITY OF GALENA	1,603,000	0.03957%	6,165,662	4,713,958	1,451,704	78,296	(578,907)			
193	CITY OF NENANA	219,000	0.00541%	842,346	644,015	198,330	-	(163,613)			
195	YUPIIT SD	3,301,000	0.08149%	12,696,725	9,707,283	2,989,442	205,553	(1,192,123)			
196	NENANA CITY SD	3,170,000	0.07826%	12,192,857	9,322,050	2,870,806	207,861	(1,144,813)			
198	CITY OF SAXMAN	188,000	0.00464%	723,109	552,853	170,256	17,382	(67,894)			
199	CITY OF HOONAH	1,536,000	0.03792%	5,907,958	4,516,930	1,391,028	45,203	(554,711)			
200	CITY OF PELICAN	229,000	0.00565%	880,809	673,423	207,386	21,407	(82,701)			
202	CITY OF WHITTIER	2,183,000	0.05389%	8,396,532	6,419,570	1,976,962	31,224	(788,368)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,137,000	0.05275%	8,219,601	6,284,297	1,935,304	-	(925,980)			
204	CRAIG CITY SD	1,543,000	0.03809%	5,934,883	4,537,515	1,397,367	40,037	(557,239)			
205	DILLINGHAM CITY SD	2,180,000	0.05382%	8,384,993	6,410,747	1,974,245	228,846	(787,285)			
206	CITY OF THORNE BAY	567,000	0.01400%	2,180,867	1,667,382	513,485	-	(226,521)			
208	CITY OF AKUTAN	1,516,000	0.03742%	5,831,032	4,458,116	1,372,916	54,374	(547,488)			
209	UNALASKA CITY SD	1,547,000	0.03819%	5,950,268	4,549,278	1,400,990	54,552	(558,683)			
211	KASHUNAMIUT SD	2,918,000	0.07203%	11,223,582	8,580,991	2,642,591	207,236	(1,053,806)			
215	CITY OF HOMER	11,369,000	0.28066%	43,728,891	33,432,930	10,295,961	725,637	(4,105,800)			
218	SPECIAL EDUCATION SERVICE AGENCY	313,000	0.00773%	1,203,900	920,442	283,458	-	(117,878)			
219	BARTLETT REGIONAL HOSPITAL	62,887,000	1.55245%	241,883,965	184,932,420	56,951,545	3,456,930	(22,711,005)			
220	NORTHWEST ARCTIC BOROUGH	4,096,000	0.10112%	15,754,555	12,045,148	3,709,408	293,387	(1,479,229)			
221	SAINT MARY'S SD	1,912,000	0.04720%	7,354,177	5,622,637	1,731,540	22,751	(690,499)			
222	CITY OF SELAWIK	-	0.00028%	44,044	33,674	10,370	-	(4,379)			
223	BRISTOL BAY RHA	2,179,000	0.05379%	8,381,146	6,407,807	1,973,340	99,549	(786,924)			
224	COPPER RIVER BASIN RHA	1,025,000	0.02530%	3,942,485	3,014,228	928,258	71,081	(370,168)			
225	SKAGWAY CITY SD	453,000	0.01118%	1,742,386	1,332,142	410,245	9,181	(163,596)			
227	CITY OF KLAWOCK	1,207,000	0.02980%	4,642,517	3,549,437	1,093,080	27,294	(435,896)			
228	PETERSBURG CITY SD	1,692,000	0.04177%	6,507,985	4,975,681	1,532,304	49,278	(611,049)			
230	ALEUTIANS EAST BOROUGH	1,530,000	0.03777%	5,884,880	4,499,286	1,385,594	69,645	(552,544)			
231	CITY OF KIVALINA	-	0.00097%	151,646	115,941	35,705	-	(15,076)			
232	BERING STRAITS CRSA (Terminated)	-	0.00000%	-	-	-	-	-			
235	CITY OF HUSLIA	290,000	0.00716%	1,115,435	852,806	262,629	11,914	(104,731)			
237	CITY OF KALTAG	66,000	0.00163%	253,858	194,087	59,771	-	(32,703)			
240	HAINES BOROUGH SD	1,514,000	0.03738%	5,823,339	4,452,235	1,371,104	60,341	(546,766)			
241	CITY OF NOORVIK	-	0.00702%	1,093,411	835,968	257,444	-	(108,699)			
242	CITY OF ELIM	-	0.00047%	72,737	55,611	17,126	-	(7,137)			
243	CITY OF ATKA	58,000	0.00143%	223,087	170,561	52,526	-	(27,427)			
244	ALEUTIANS EAST BOROUGH SD	1,653,000	0.04081%	6,357,979	4,860,993	1,496,985	75,545	(596,964)			
246	DELTA/GREELY SD	2,759,000	0.06811%	10,612,016	8,113,418	2,498,598	96,852	(996,385)			
247	LAKE AND PENINSULA BOROUGH	630,000	0.01555%	2,423,186	1,852,647	570,539	-	(238,649)			
248	CITY AND BOROUGH OF YAKUTAT	1,439,000	0.03552%	5,534,865	4,231,681	1,303,183	11,985	(519,680)			
249	CITY OF UNALAKLEET	-	0.00616%	960,304	734,201	226,103	-	(95,467)			

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
169	CITY OF TANANA	9,245	3,719
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,534,444	1,421,714
171	CITY OF BARROW	3,228,618	1,298,696
172	CITY OF SAINT PAUL	3,621,632	1,456,784
173	MUNICIPALITY OF ANCHORAGE	469,300,441	188,773,882
174	KODIAK ISLAND BOROUGH	6,290,909	2,530,488
175	NOME JOINT UTILITY SYSTEM	2,142,128	861,661
176	CITY OF SAND POINT	2,557,945	1,028,921
177	KETCHIKAN GATEWAY BOROUGH SD	15,894,940	6,393,664
178	CITY OF DILLINGHAM	6,412,971	2,579,587
179	CITY OF UNALASKA	26,416,451	10,625,892
180	KENAI PENINSULA BOROUGH	42,576,977	17,126,387
181	CITY OF KETCHIKAN	23,216,001	9,338,527
182	CITY OF SEWARD	9,861,569	3,966,770
183	CITY OF FORT YUKON	1,409,754	567,067
184	BRISTOL BAY BOROUGH SD	771,273	310,241
185	CORDOVA CITY SD	2,359,426	949,068
186	CITY OF CRAIG	3,488,839	1,403,369
187	PETERSBURG MEDICAL CENTER	17,853,304	7,181,407
189	HAINES BOROUGH	5,703,399	2,294,165
190	KENAI PENINSULA BOROUGH SD	39,672,965	15,958,262
191	CITY OF NORTH POLE	6,466,625	2,601,169
192	CITY OF GALENA	2,150,176	864,898
193	CITY OF NENANA	293,755	118,161
195	YUPIIT SD	4,427,780	1,781,054
196	NENANA CITY SD	4,252,064	1,710,373
198	CITY OF SAXMAN	252,173	101,435
199	CITY OF HOONAH	2,060,306	828,748
200	CITY OF PELICAN	307,168	123,557
202	CITY OF WHITTIER	2,928,156	1,177,837
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,866,455	1,153,018
204	CRAIG CITY SD	2,069,696	832,525
205	DILLINGHAM CITY SD	2,924,132	1,176,218
206	CITY OF THORNE BAY	760,543	305,925
208	CITY OF AKUTAN	2,033,479	817,957
209	UNALASKA CITY SD	2,075,061	834,683
211	KASHUNAMIUT SD	3,914,045	1,574,406
215	CITY OF HOMER	15,249,753	6,134,141
218	SPECIAL EDUCATION SERVICE AGENCY	419,841	168,879
219	BARTLETT REGIONAL HOSPITAL	84,353,170	33,930,664
220	NORTHWEST ARCTIC BOROUGH	5,494,150	2,209,996
221	SAINT MARY'S SD	2,564,652	1,031,619
222	CITY OF SELAWIK	15,360	6,178
223	BRISTOL BAY RHA	2,922,791	1,175,679
224	COPPER RIVER BASIN RHA	1,374,879	553,038
225	SKAGWAY CITY SD	607,629	244,416
227	CITY OF KLAWOCK	1,619,004	651,237
228	PETERSBURG CITY SD	2,269,556	912,918
230	ALEUTIANS EAST BOROUGH	2,052,258	825,511
231	CITY OF KIVALINA	52,884	21,272
232	BERING STRAITS CRSA (Terminated)	-	-
235	CITY OF HUSLIA	388,990	156,469
237	CITY OF KALTAG	88,529	35,610
240	HAINES BOROUGH SD	2,030,797	816,878
241	CITY OF NOORVIK	381,310	153,380
242	CITY OF ELIM	25,366	10,203
243	CITY OF ATKA	77,798	31,294
244	ALEUTIANS EAST BOROUGH SD	2,217,243	891,876
246	DELTA/GREELY SD	3,700,771	1,488,618
247	LAKE AND PENINSULA BOROUGH	845,047	339,916
248	CITY AND BOROUGH OF YAKUTAT	1,930,196	776,412
249	CITY OF UNALAKLEET	334,891	134,708

State of Alaska Public Employees' Retirement System
Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
251	KLAWOCK CITY SD	1,218,000	0.03007%	4,684,826	3,581,785	1,103,042	109,660	(439,868)			
254	CITY OF MEKORYUK	-	0.00106%	165,342	126,412	38,930	-	(16,555)			
255	ALASKA GATEWAY SD	3,799,000	0.09378%	14,612,196	11,171,757	3,440,439	195,899	(1,371,970)			
256	CITY OF SAINT GEORGE	-	0.00733%	1,142,405	873,426	268,979	-	(113,570)			
257	PELICAN CITY SD	79,000	0.00195%	303,860	232,316	71,544	-	(38,489)			
258	DENALI BOROUGH	910,000	0.02246%	3,500,158	2,676,046	824,112	48,314	(328,637)			
259	CITY OF ALLAKAKET	-	0.00069%	107,770	82,396	25,375	-	(10,714)			
260	CITY OF KACHEMAK	28,000	0.00069%	107,697	82,340	25,357	1,476	(10,112)			
262	COOK INLET HOUSING AUTHORITY	18,474,000	0.45605%	71,057,045	54,326,674	16,730,371	1,100,682	(6,671,699)			
263	INTERIOR RHA	1,968,000	0.04858%	7,569,572	5,787,317	1,782,255	76,933	(710,723)			
264	YAKUTAT SD	470,000	0.01160%	1,807,774	1,382,134	425,640	17,491	(169,736)			
265	KAKE CITY SD	1,020,000	0.02518%	3,923,254	2,999,524	923,729	12,054	(368,363)			
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%	-	-	-	-	-			
267	ALEUTIAN HOUSING AUTHORITY	1,316,000	0.03249%	5,061,766	3,869,974	1,191,792	-	(478,946)			
270	BERING STRAITS RHA	2,544,000	0.06280%	9,785,056	7,481,166	2,303,890	95,189	(918,740)			
271	CITY OF EGEGIK	191,000	0.00472%	734,648	561,676	172,973	38,099	(68,978)			
275	ILISAGVIK COLLEGE	9,299,000	0.22956%	35,766,995	27,345,661	8,421,334	456,355	(3,358,240)			
276	NORTH PACIFIC RIM HA	2,213,000	0.05463%	8,511,922	6,507,791	2,004,131	89,182	(799,203)			
278	SAXMAN SEAPORT	157,000	0.00388%	603,873	461,691	142,182	8,120	(56,699)			
279	TLINGIT-HAIDA RHA	4,817,000	0.11891%	18,527,757	14,165,399	4,362,358	4,986	(1,739,611)			
280	CITY OF TOKSOOK BAY	26,000	0.00064%	100,005	76,458	23,546	1,084	(9,390)			
281	BARANOF ISLAND HA	1,158,000	0.02859%	4,454,047	3,405,342	1,048,705	75,160	(418,200)			
282	CITY OF DELTA JUNCTION	297,000	0.00733%	1,142,359	873,391	268,968	-	(132,421)			
283	CITY OF ANDERSON	-	0.00042%	65,475	50,059	15,416	-	(6,509)			
284	INTER-ISLAND FERRY AUTHORITY	1,817,000	0.04486%	6,988,776	5,343,270	1,645,506	45,771	(656,191)			
285	CITY OF HOOPER BAY	-	0.00176%	273,870	209,387	64,483	-	(27,226)			
286	CITY OF SELDOVIA	162,000	0.00400%	623,105	476,395	146,710	6,131	(58,505)			
287	CITY OF KOYUK	-	0.00062%	95,880	73,305	22,575	-	(9,532)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,413,000	0.03488%	5,434,860	4,155,223	1,279,637	24,865	(510,291)			
290	CITY OF UPPER KALSKAG	26,000	0.00064%	100,005	76,458	23,546	-	(9,894)			
291	CITY OF SHAKTOOLIK	-	0.00102%	159,011	121,572	37,439	183	(14,930)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,570,000	0.03876%	6,038,733	4,616,914	1,421,819	88,587	(566,990)			
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-			
296	MUNICIPALITY OF SKAGWAY	6,955,000	0.17169%	26,751,204	20,452,637	6,298,567	461,492	(2,511,728)			
297	CITY OF NULATO	-	0.00421%	656,160	501,668	154,493	3,103	(61,608)			
298	CITY OF ANIAK	334,000	0.00825%	1,284,673	982,197	302,476	19,290	(120,621)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,710,000	0.04221%	6,577,219	5,028,614	1,548,605	-	(878,635)			
Subtotal		3,805,231,000	93.96931%	14,641,177,242	11,193,914,169	3,447,263,073	72,064,136	(1,376,848,356)			
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	244,293,000	6.03069%	939,630,758	718,394,831	221,235,927	-	(158,131,313)			
Total		4,049,524,000	100.00000%	15,580,808,000	11,912,309,000	3,668,499,000	72,064,136	(1,534,979,669)	76.46%	930,061,000	394.44%

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY20 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96782% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.38%)	Net Pension Liability 1% Increase in Discount Rate (8.38%)
251	KLAWOCK CITY SD	1,633,758	657,172
254	CITY OF MEKORYUK	57,660	23,194
255	ALASKA GATEWAY SD	5,095,770	2,049,749
256	CITY OF SAINT GEORGE	398,395	160,253
257	PELICAN CITY SD	105,966	42,624
258	DENALI BOROUGH	1,220,624	490,990
259	CITY OF ALLAKAKET	37,583	15,118
260	CITY OF KACHEMAK	37,558	15,107
262	COOK INLET HOUSING AUTHORITY	24,780,010	9,967,642
263	INTERIOR RHA	2,639,767	1,061,834
264	YAKUTAT SD	630,432	253,588
265	KAKE CITY SD	1,368,172	550,341
266	CITY OF QUINHAGAK (Terminated)	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,765,210	710,047
270	BERING STRAITS RHA	3,412,382	1,372,615
271	CITY OF EGEGIK	256,197	103,054
275	ILISAGVIK COLLEGE	12,473,168	5,017,273
276	NORTH PACIFIC RIM HA	2,968,397	1,194,024
278	SAXMAN SEAPORT	210,591	84,709
279	TLINGIT-HAIDA RHA	6,461,259	2,599,011
280	CITY OF TOKSOOK BAY	34,875	14,028
281	BARANOF ISLAND HA	1,553,278	624,799
282	CITY OF DELTA JUNCTION	398,380	160,246
283	CITY OF ANDERSON	22,833	9,185
284	INTER-ISLAND FERRY AUTHORITY	2,437,224	980,362
285	CITY OF HOOPER BAY	95,508	38,418
286	CITY OF SELDOVIA	217,298	87,407
287	CITY OF KOYUK	33,437	13,450
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,895,321	762,384
290	CITY OF UPPER KALSKAG	34,875	14,028
291	CITY OF SHAKTOOLIK	55,453	22,306
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,105,912	847,093
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-
296	MUNICIPALITY OF SKAGWAY	9,329,055	3,752,568
297	CITY OF NULATO	228,825	92,044
298	CITY OF ANIAK	448,009	180,210
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,293,700	922,630
Subtotal		5,105,876,777	2,053,814,778
Nonemployer:			
999	STATE OF ALASKA (NON-EMPLOYER)	327,681,223	131,808,222
Total		5,433,558,000	2,185,623,000

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY20 for certain employers who have zero present value of future cont

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
101	STATE OF ALASKA (EMPLOYER)	1,812,876,153	49.41738%	-	-	-	-	-	-
102	SOUTHWEST REGION SD	4,771,697	0.13007%	-	-	-	-	253,946	253,946
103	ANNETTE ISLAND SD	2,571,047	0.07008%	-	-	-	-	213,534	213,534
104	BERING STRAIT SD	12,329,072	0.33608%	-	-	-	-	542,539	542,539
105	CHATHAM SD	850,374	0.02318%	-	-	-	-	-	-
106	ALASKA MUNICIPAL LEAGUE	163,917	0.00447%	-	-	-	-	6,401	6,401
107	CITY OF VALDEZ	14,753,409	0.40216%	-	-	-	-	610,022	610,022
108	JUNEAU BOROUGH SD	21,552,782	0.58751%	-	-	-	-	1,158,684	1,158,684
109	MATANUSKA-SUSITNA BOROUGH	37,507,945	1.02243%	-	-	-	-	1,941,090	1,941,090
110	MATANUSKA-SUSITNA BOROUGH SD	47,629,122	1.29833%	-	-	-	-	2,256,089	2,256,089
111	ANCHORAGE SD	141,574,221	3.85919%	-	-	-	-	6,224,847	6,224,847
112	COPPER RIVER SD	1,737,879	0.04737%	-	-	-	-	30,561	30,561
113	UNIVERSITY OF ALASKA	164,763,453	4.49130%	-	-	-	-	6,151,509	6,151,509
115	CITY OF KENAI	11,657,104	0.31776%	-	-	-	-	570,663	570,663
116	FAIRBANKS NORTH STAR BOROUGH	36,561,575	0.99664%	-	-	-	-	1,142,324	1,142,324
117	FAIRBANKS NORTH STAR BOROUGH SD	52,588,281	1.43351%	-	-	-	-	1,851,765	1,851,765
118	DENALI BOROUGH SD	1,767,765	0.04819%	-	-	-	-	65,217	65,217
120	CITY AND BOROUGH OF SITKA	14,628,434	0.39876%	-	-	-	-	492,972	492,972
121	CHUGACH SD	845,846	0.02306%	-	-	-	-	-	-
122	KETCHIKAN GATEWAY BOROUGH	8,325,338	0.22694%	-	-	-	-	407,403	407,403
123	CITY OF SOLDOTNA	6,359,244	0.17335%	-	-	-	-	193,745	193,745
124	IDITAROD AREA SD	1,460,760	0.03982%	-	-	-	-	-	-
125	KUSPUK SD	2,926,049	0.07976%	-	-	-	-	137,459	137,459
126	CITY AND BOROUGH OF JUNEAU	56,676,237	1.54494%	-	-	-	-	2,254,408	2,254,408
128	CITY OF KODIAK	11,771,212	0.32087%	-	-	-	-	472,231	472,231
129	CITY OF FAIRBANKS	12,172,400	0.33181%	-	-	-	-	404,508	404,508
131	CITY OF WASILLA	12,347,184	0.33657%	-	-	-	-	562,164	562,164
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%	-	-	-	-	-	-
133	SITKA BOROUGH SD	3,867,891	0.10544%	-	-	-	-	95,861	95,861
134	CITY OF PALMER	6,449,805	0.17582%	-	-	-	-	253,364	253,364
135	CITY AND BOROUGH OF WRANGELL	5,162,923	0.14074%	-	-	-	-	216,807	216,807
136	CITY OF BETHEL	10,138,384	0.27636%	-	-	-	-	551,349	551,349
137	VALDEZ CITY SD	3,072,759	0.08376%	-	-	-	-	52,386	52,386
138	HOONAH CITY SD	827,734	0.02256%	-	-	-	-	34,040	34,040
139	CITY OF NOME	5,485,323	0.14952%	-	-	-	-	363,089	363,089
140	CITY OF KOTZEBUE	7,091,888	0.19332%	-	-	-	-	435,227	435,227
141	GALENA CITY SD	5,488,040	0.14960%	-	-	-	-	175,455	175,455
143	CITY OF PETERSBURG	7,589,977	0.20690%	-	-	-	-	418,334	418,334
144	BRISTOL BAY BOROUGH	4,906,634	0.13375%	-	-	-	-	414,979	414,979
145	NORTH SLOPE BOROUGH	116,290,296	3.16997%	-	-	-	-	5,472,703	5,472,703
146	WRANGELL PUBLIC SD	1,244,318	0.03392%	-	-	-	-	11,726	11,726
148	CITY OF CORDOVA	4,815,166	0.13126%	-	-	-	-	247,580	247,580
149	NOME CITY SD	2,091,976	0.05703%	-	-	-	-	152,111	152,111
151	CITY OF KING COVE	1,573,057	0.04288%	-	-	-	-	58,345	58,345
152	ALASKA HOUSING FINANCE CORPORATION	28,727,081	0.78307%	-	-	-	-	1,231,667	1,231,667
153	LOWER YUKON SD	12,520,157	0.34129%	-	-	-	-	527,489	527,489
154	NORTHWEST ARCTIC BOROUGH SD	11,190,711	0.30505%	-	-	-	-	410,137	410,137
155	SOUTHEAST ISLAND SD	1,355,709	0.03696%	-	-	-	-	-	-
156	PRIBILOF SD	464,582	0.01266%	-	-	-	-	-	-
157	LOWER KUSKOKWIM SD	28,777,796	0.78446%	-	-	-	-	1,063,973	1,063,973
158	KODIAK ISLAND BOROUGH SD	10,747,864	0.29298%	-	-	-	-	611,847	611,847
159	YUKON FLATS SD	1,516,909	0.04135%	-	-	-	-	-	-
160	YUKON / KOYUKUK SD	4,125,992	0.11247%	-	-	-	-	268,621	268,621
161	NORTH SLOPE BOROUGH SD	18,038,082	0.49170%	-	-	-	-	587,269	587,269
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	6,825,636	0.18606%	-	-	-	-	655,206	655,206
164	LAKE AND PENINSULA BOROUGH SD	2,859,939	0.07796%	-	-	-	-	107,934	107,934
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	302	302
166	TANANA SD	173,878	0.00474%	-	-	-	-	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	2,657,986	0.07245%	-	-	-	-	148,026	148,026
168	HYDABURG CITY SD	764,341	0.02084%	-	-	-	-	19,098	19,098

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2021

Employer Number	Employer Name	Deferred Inflows of Resources					Pension Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER)	(8,031,478)	-	-	(714,903,075)	(1,290,773)	(724,225,326)	2,599,321	(14,433,097)	(11,833,775)
102	SOUTHWEST REGION SD	(21,140)	-	-	(1,881,706)	-	(1,902,846)	6,842	1,153,643	1,160,485
103	ANNETTE ISLAND SD	(11,390)	-	-	(1,013,886)	-	(1,025,276)	3,686	1,047,818	1,051,505
104	BERING STRAIT SD	(54,621)	-	-	(4,861,938)	-	(4,916,559)	17,678	2,522,072	2,539,749
105	CHATHAM SD	(3,767)	-	-	(335,343)	(3,853)	(342,964)	1,219	(59,672)	(58,453)
106	ALASKA MUNICIPAL LEAGUE	(726)	-	-	(64,640)	-	(65,366)	235	31,503	31,738
107	CITY OF VALDEZ	(65,361)	-	-	(5,817,969)	-	(5,883,330)	21,154	3,716,924	3,738,077
108	JUNEAU BOROUGH SD	(95,484)	-	-	(8,499,285)	-	(8,594,769)	30,903	5,680,237	5,711,139
109	MATANUSKA-SUSITNA BOROUGH	(166,169)	-	-	(14,791,162)	-	(14,957,331)	53,779	9,746,901	9,800,680
110	MATANUSKA-SUSITNA BOROUGH SD	(211,008)	-	-	(18,782,422)	-	(18,993,431)	68,291	10,666,803	10,735,094
111	ANCHORAGE SD	(627,208)	-	-	(55,829,432)	-	(56,456,640)	202,991	28,001,975	28,204,966
112	COPPER RIVER SD	(7,699)	-	-	(685,328)	-	(693,027)	2,492	170,413	172,904
113	UNIVERSITY OF ALASKA	(729,942)	-	-	(64,974,047)	-	(65,703,988)	236,240	30,345,233	30,581,473
115	CITY OF KENAI	(51,644)	-	-	(4,596,949)	-	(4,648,593)	16,714	3,046,616	3,063,330
116	FAIRBANKS NORTH STAR BOROUGH	(161,977)	-	-	(14,417,964)	-	(14,579,940)	52,422	6,308,564	6,360,986
117	FAIRBANKS NORTH STAR BOROUGH SD	(232,979)	-	-	(20,738,054)	-	(20,971,033)	75,402	9,373,322	9,448,724
118	DENALI BOROUGH SD	(7,832)	-	-	(697,113)	-	(704,945)	2,535	282,340	284,874
120	CITY AND BOROUGH OF SITKA	(64,807)	-	-	(5,768,685)	-	(5,833,493)	20,974	3,170,160	3,191,134
121	CHUGACH SD	(3,747)	-	-	(333,557)	(40,568)	(377,873)	1,213	(126,550)	(125,337)
122	KETCHIKAN GATEWAY BOROUGH	(36,883)	-	-	(3,283,076)	-	(3,319,959)	11,937	1,976,932	1,988,868
123	CITY OF SOLDOTNA	(28,173)	-	-	(2,507,751)	-	(2,535,924)	9,118	1,181,323	1,190,441
124	IDITAROD AREA SD	(6,472)	-	-	(576,047)	(117,600)	(700,118)	2,094	(445,490)	(443,395)
125	KUSPUK SD	(12,963)	-	-	(1,153,880)	-	(1,166,843)	4,195	648,523	652,718
126	CITY AND BOROUGH OF JUNEAU	(251,089)	-	-	(22,350,129)	-	(22,601,219)	81,263	11,587,531	11,668,794
128	CITY OF KODIAK	(52,149)	-	-	(4,641,947)	-	(4,694,096)	16,878	2,711,186	2,728,064
129	CITY OF FAIRBANKS	(53,927)	-	-	(4,800,155)	-	(4,854,081)	17,453	2,057,340	2,074,793
131	CITY OF WASILLA	(54,701)	-	-	(4,869,080)	-	(4,923,781)	17,704	3,105,208	3,122,912
132	CITY OF SKAGWAY (See employer 296)	-	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	(17,136)	-	-	(1,525,293)	-	(1,542,429)	5,546	374,394	379,940
134	CITY OF PALMER	(28,574)	-	-	(2,543,464)	-	(2,572,038)	9,248	1,446,378	1,455,626
135	CITY AND BOROUGH OF WRANGELL	(22,873)	-	-	(2,035,986)	-	(2,058,859)	7,403	1,172,291	1,179,694
136	CITY OF BETHEL	(44,915)	-	-	(3,998,046)	-	(4,042,961)	14,537	3,055,997	3,070,534
137	VALDEZ CITY SD	(13,613)	-	-	(1,211,735)	-	(1,225,348)	4,406	368,675	373,081
138	HOONAH CITY SD	(3,667)	-	-	(326,415)	-	(330,082)	1,187	129,366	130,553
139	CITY OF NOME	(24,301)	-	-	(2,163,123)	-	(2,187,424)	7,865	1,807,942	1,815,807
140	CITY OF KOTZEBUE	(31,419)	-	-	(2,796,668)	-	(2,828,087)	10,168	2,348,837	2,359,006
141	GALENA CITY SD	(24,313)	-	-	(2,164,194)	-	(2,188,508)	7,869	925,095	932,964
143	CITY OF PETERSBURG	(33,625)	-	-	(2,993,088)	-	(3,026,714)	10,883	1,928,335	1,939,218
144	BRISTOL BAY BOROUGH	(21,738)	-	-	(1,934,918)	-	(1,956,656)	7,035	1,856,543	1,863,579
145	NORTH SLOPE BOROUGH	(515,194)	-	-	(45,858,781)	-	(46,373,975)	166,738	26,268,510	26,435,248
146	WRANGELL PUBLIC SD	(5,513)	-	-	(490,694)	-	(496,206)	1,784	47,957	49,741
148	CITY OF CORDOVA	(21,332)	-	-	(1,898,849)	-	(1,920,181)	6,904	1,084,203	1,091,107
149	NOME CITY SD	(9,268)	-	-	(824,965)	-	(834,233)	2,999	707,552	710,551
151	CITY OF KING COVE	(6,969)	-	-	(620,331)	-	(627,300)	2,255	307,922	310,177
152	ALASKA HOUSING FINANCE CORPORATION	(127,268)	-	-	(11,328,451)	-	(11,455,719)	41,189	5,795,176	5,836,365
153	LOWER YUKON SD	(55,467)	-	-	(4,937,292)	-	(4,992,759)	17,952	2,931,445	2,949,396
154	NORTHWEST ARCTIC BOROUGH SD	(49,578)	-	-	(4,413,028)	-	(4,462,606)	16,045	1,839,814	1,855,860
155	SOUTHEAST ISLAND SD	(6,006)	-	-	(534,620)	(44,544)	(585,170)	1,944	(164,621)	(162,677)
156	PRIBILOF SD	(2,058)	-	-	(183,207)	(5,563)	(190,828)	666	1,150	1,816
157	LOWER KUSKOKWIM SD	(127,493)	-	-	(11,348,450)	-	(11,475,943)	41,262	5,319,991	5,361,253
158	KODIAK ISLAND BOROUGH SD	(47,616)	-	-	(4,238,393)	-	(4,286,008)	15,410	2,925,292	2,940,702
159	YUKON FLATS SD	(6,720)	-	-	(598,189)	(11,335)	(616,245)	2,175	(112,875)	(110,700)
160	YUKON / KOYUKUK SD	(18,279)	-	-	(1,627,074)	-	(1,645,353)	5,916	1,237,885	1,243,801
161	NORTH SLOPE BOROUGH SD	(79,913)	-	-	(7,113,272)	-	(7,193,185)	25,863	2,185,501	2,211,364
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	(38,763)	(38,763)
163	CORDOVA COMMUNITY MEDICAL CENTER	(30,239)	-	-	(2,691,672)	-	(2,721,911)	9,787	3,361,901	3,371,688
164	LAKE AND PENINSULA BOROUGH SD	(12,670)	-	-	(1,127,810)	-	(1,140,480)	4,101	519,267	523,367
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	-	(4,230,132)	(4,230,132)
166	TANANA SD	(770)	-	-	(68,569)	(13,947)	(83,286)	249	(72,607)	(72,358)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(11,776)	-	-	(1,048,170)	-	(1,059,946)	3,811	744,398	748,209
168	HYDABURG CITY SD	(3,386)	-	-	(301,416)	-	(304,802)	1,096	180,134	181,230

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
169	CITY OF TANANA	6,242	0.00017%	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,386,301	0.06505%	-	-	-	-	133,549	133,549
171	CITY OF BARROW	2,179,820	0.05942%	-	-	-	-	15,263	15,263
172	CITY OF SAINT PAUL	2,445,166	0.06665%	-	-	-	-	136,483	136,483
173	MUNICIPALITY OF ANCHORAGE	316,850,984	8.63707%	-	-	-	-	12,449,482	12,449,482
174	KODIAK ISLAND BOROUGH	4,247,344	0.11578%	-	-	-	-	229,901	229,901
175	NOME JOINT UTILITY SYSTEM	1,446,271	0.03942%	-	-	-	-	46,499	46,499
176	CITY OF SAND POINT	1,727,012	0.04708%	-	-	-	-	37,708	37,708
177	KETCHIKAN GATEWAY BOROUGH SD	10,731,563	0.29253%	-	-	-	-	705,720	705,720
178	CITY OF DILLINGHAM	4,329,756	0.11803%	-	-	-	-	196,017	196,017
179	CITY OF UNALASKA	17,835,224	0.48617%	-	-	-	-	802,133	802,133
180	KENAI PENINSULA BOROUGH	28,746,099	0.78359%	-	-	-	-	1,221,089	1,221,089
181	CITY OF KETCHIKAN	15,674,421	0.42727%	-	-	-	-	1,098,904	1,098,904
182	CITY OF SEWARD	6,658,097	0.18149%	-	-	-	-	236,564	236,564
183	CITY OF FORT YUKON	951,804	0.02595%	-	-	-	-	41,286	41,286
184	BRISTOL BAY BOROUGH SD	520,730	0.01419%	-	-	-	-	-	-
185	CORDOVA CITY SD	1,592,981	0.04342%	-	-	-	-	101,874	101,874
186	CITY OF CRAIG	2,355,510	0.06421%	-	-	-	-	82,291	82,291
187	PETERSBURG MEDICAL CENTER	12,053,764	0.32857%	-	-	-	-	952,566	952,566
189	HAINES BOROUGH	3,850,684	0.10497%	-	-	-	-	147,995	147,995
190	KENAI PENINSULA BOROUGH SD	26,785,438	0.73015%	-	-	-	-	1,469,664	1,469,664
191	CITY OF NORTH POLE	4,365,980	0.11901%	-	-	-	-	176,696	176,696
192	CITY OF GALENA	1,451,704	0.03957%	-	-	-	-	78,296	78,296
193	CITY OF NENANA	198,330	0.00541%	-	-	-	-	-	-
195	YUPIIT SD	2,989,442	0.08149%	-	-	-	-	205,553	205,553
196	NENANA CITY SD	2,870,806	0.07826%	-	-	-	-	207,861	207,861
198	CITY OF SAXMAN	170,256	0.00464%	-	-	-	-	17,382	17,382
199	CITY OF HOONAH	1,391,028	0.03792%	-	-	-	-	45,203	45,203
200	CITY OF PELICAN	207,386	0.00565%	-	-	-	-	21,407	21,407
202	CITY OF WHITTIER	1,976,962	0.05389%	-	-	-	-	31,224	31,224
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,935,304	0.05275%	-	-	-	-	-	-
204	CRAIG CITY SD	1,397,367	0.03809%	-	-	-	-	40,037	40,037
205	DILLINGHAM CITY SD	1,974,245	0.05382%	-	-	-	-	228,846	228,846
206	CITY OF THORNE BAY	513,485	0.01400%	-	-	-	-	-	-
208	CITY OF AKUTAN	1,372,916	0.03742%	-	-	-	-	54,374	54,374
209	UNALASKA CITY SD	1,400,990	0.03819%	-	-	-	-	54,552	54,552
211	KASHUNAMIUT SD	2,642,591	0.07203%	-	-	-	-	207,236	207,236
215	CITY OF HOMER	10,295,961	0.28066%	-	-	-	-	725,637	725,637
218	SPECIAL EDUCATION SERVICE AGENCY	283,458	0.00773%	-	-	-	-	-	-
219	BARTLETT REGIONAL HOSPITAL	56,951,545	1.55245%	-	-	-	-	3,456,930	3,456,930
220	NORTHWEST ARCTIC BOROUGH	3,709,408	0.10112%	-	-	-	-	293,387	293,387
221	SAINT MARY'S SD	1,731,540	0.04720%	-	-	-	-	22,751	22,751
222	CITY OF SELAWIK	10,370	0.00028%	-	-	-	-	-	-
223	BRISTOL BAY RHA	1,973,340	0.05379%	-	-	-	-	99,549	99,549
224	COPPER RIVER BASIN RHA	928,258	0.02530%	-	-	-	-	71,081	71,081
225	SKAGWAY CITY SD	410,245	0.01118%	-	-	-	-	9,181	9,181
227	CITY OF KLAUOCK	1,093,080	0.02980%	-	-	-	-	27,294	27,294
228	PETERSBURG CITY SD	1,532,304	0.04177%	-	-	-	-	49,278	49,278
230	ALEUTIANS EAST BOROUGH	1,385,594	0.03777%	-	-	-	-	69,645	69,645
231	CITY OF KIVALINA	35,705	0.00097%	-	-	-	-	-	-
232	BERING STRAITS CRSA (Terminated)	-	0.00000%	-	-	-	-	-	-
235	CITY OF HUSLIA	262,629	0.00716%	-	-	-	-	11,914	11,914
237	CITY OF KALTAG	59,771	0.00163%	-	-	-	-	-	-
240	HAINES BOROUGH SD	1,371,104	0.03738%	-	-	-	-	60,341	60,341
241	CITY OF NOORVIK	257,444	0.00702%	-	-	-	-	-	-
242	CITY OF ELIM	17,126	0.00047%	-	-	-	-	-	-
243	CITY OF ATKA	52,526	0.00143%	-	-	-	-	-	-
244	ALEUTIANS EAST BOROUGH SD	1,496,985	0.04081%	-	-	-	-	75,545	75,545
246	DELTA/GREELY SD	2,498,598	0.06811%	-	-	-	-	96,852	96,852
247	LAKE AND PENINSULA BOROUGH	570,539	0.01555%	-	-	-	-	-	-
248	CITY AND BOROUGH OF YAKUTAT	1,303,183	0.03552%	-	-	-	-	11,985	11,985

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	Deferred Inflows of Resources					Pension Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
169	CITY OF TANANA	(28)	-	-	(2,462)	(146)	(2,636)	9	(1,390)	(1,381)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(10,572)	-	-	(941,032)	-	(951,604)	3,422	659,742	663,163
171	CITY OF BARROW	(9,657)	-	-	(859,607)	-	(869,264)	3,125	77,639	80,765
172	CITY OF SAINT PAUL	(10,833)	-	-	(964,245)	-	(975,078)	3,506	749,204	752,710
173	MUNICIPALITY OF ANCHORAGE	(1,403,726)	-	-	(124,949,375)	-	(126,353,101)	454,304	69,470,470	69,924,775
174	KODIAK ISLAND BOROUGH	(18,817)	-	-	(1,674,929)	-	(1,693,746)	6,090	846,374	852,464
175	NOME JOINT UTILITY SYSTEM	(6,407)	-	-	(570,333)	-	(576,740)	2,074	264,742	266,816
176	CITY OF SAND POINT	(7,651)	-	-	(681,043)	-	(688,694)	2,476	213,672	216,148
177	KETCHIKAN GATEWAY BOROUGH SD	(47,443)	-	-	(4,231,964)	-	(4,279,508)	15,387	3,196,482	3,211,869
178	CITY OF DILLINGHAM	(19,182)	-	-	(1,707,428)	-	(1,726,610)	6,208	1,073,300	1,079,508
179	CITY OF UNALASKA	(79,014)	-	-	(7,033,275)	-	(7,112,289)	25,572	4,248,021	4,273,594
180	KENAI PENINSULA BOROUGH	(127,352)	-	-	(11,335,951)	-	(11,463,303)	41,216	5,819,920	5,861,137
181	CITY OF KETCHIKAN	(69,441)	-	-	(6,181,168)	-	(6,250,609)	22,474	5,477,306	5,499,780
182	CITY OF SEWARD	(29,497)	-	-	(2,625,604)	-	(2,655,101)	9,546	1,086,737	1,096,284
183	CITY OF FORT YUKON	(4,217)	-	-	(375,341)	-	(379,558)	1,365	249,066	250,431
184	BRISTOL BAY BOROUGH SD	(2,307)	-	-	(205,348)	(13,160)	(220,815)	747	(106,175)	(105,428)
185	CORDOVA CITY SD	(7,057)	-	-	(628,188)	-	(635,245)	2,284	489,470	491,754
186	CITY OF CRAIG	(10,435)	-	-	(928,889)	-	(939,325)	3,377	388,305	391,682
187	PETERSBURG MEDICAL CENTER	(53,401)	-	-	(4,753,371)	-	(4,806,772)	17,283	4,895,473	4,912,756
189	HAINES BOROUGH	(17,059)	-	-	(1,518,507)	-	(1,535,567)	5,521	697,206	702,727
190	KENAI PENINSULA BOROUGH SD	(118,666)	-	-	(10,562,769)	-	(10,681,435)	38,405	5,816,551	5,854,956
191	CITY OF NORTH POLE	(19,342)	-	-	(1,721,713)	-	(1,741,055)	6,260	854,978	861,238
192	CITY OF GALENA	(6,431)	-	-	(572,476)	-	(578,907)	2,081	356,747	358,829
193	CITY OF NENANA	(879)	-	-	(78,211)	(84,523)	(163,613)	284	(413,147)	(412,862)
195	YUPIIT SD	(13,244)	-	-	(1,178,879)	-	(1,192,123)	4,286	1,063,631	1,067,917
196	NENANA CITY SD	(12,718)	-	-	(1,132,095)	-	(1,144,813)	4,116	993,938	998,054
198	CITY OF SAXMAN	(754)	-	-	(67,140)	-	(67,894)	244	105,007	105,251
199	CITY OF HOONAH	(6,163)	-	-	(548,548)	-	(554,711)	1,994	220,109	222,104
200	CITY OF PELICAN	(919)	-	-	(81,782)	-	(82,701)	297	127,615	127,913
202	CITY OF WHITTIER	(8,758)	-	-	(779,610)	-	(788,368)	2,835	362,718	365,553
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(8,574)	-	-	(763,182)	(154,224)	(925,980)	2,775	(768,813)	(766,038)
204	CRAIG CITY SD	(6,191)	-	-	(551,048)	-	(557,239)	2,004	200,739	202,742
205	DILLINGHAM CITY SD	(8,746)	-	-	(778,539)	-	(787,285)	2,831	971,614	974,445
206	CITY OF THORNE BAY	(2,275)	-	-	(202,491)	(21,754)	(226,521)	736	(87,326)	(86,589)
208	CITY OF AKUTAN	(6,082)	-	-	(541,406)	-	(547,488)	1,969	248,480	250,449
209	UNALASKA CITY SD	(6,207)	-	-	(552,477)	-	(558,683)	2,009	191,386	193,395
211	KASHUNAMIUT SD	(11,707)	-	-	(1,042,099)	-	(1,053,806)	3,789	1,009,863	1,013,652
215	CITY OF HOMER	(45,614)	-	-	(4,060,186)	-	(4,105,800)	14,762	3,400,150	3,414,912
218	SPECIAL EDUCATION SERVICE AGENCY	(1,256)	-	-	(111,781)	(4,841)	(117,878)	406	(14,997)	(14,591)
219	BARTLETT REGIONAL HOSPITAL	(252,309)	-	-	(22,458,696)	-	(22,711,005)	81,658	17,051,084	17,132,742
220	NORTHWEST ARCTIC BOROUGH	(16,434)	-	-	(1,462,795)	-	(1,479,229)	5,319	1,365,667	1,370,986
221	SAINT MARY'S SD	(7,671)	-	-	(682,828)	-	(690,499)	2,483	353,829	356,311
222	CITY OF SELAWIK	(46)	-	-	(4,089)	(243)	(4,379)	15	(1,496)	(1,481)
223	BRISTOL BAY RHA	(8,742)	-	-	(778,181)	-	(786,924)	2,829	532,308	535,138
224	COPPER RIVER BASIN RHA	(4,112)	-	-	(366,056)	-	(370,168)	1,331	331,450	332,781
225	SKAGWAY CITY SD	(1,817)	-	-	(161,779)	-	(163,596)	588	47,266	47,854
227	CITY OF KLAWOCK	(4,843)	-	-	(431,053)	-	(435,896)	1,567	161,722	163,289
228	PETERSBURG CITY SD	(6,788)	-	-	(604,260)	-	(611,049)	2,197	271,531	273,728
230	ALEUTIANS EAST BOROUGH	(6,139)	-	-	(546,406)	-	(552,544)	1,987	355,310	357,297
231	CITY OF KIVALINA	(158)	-	-	(14,080)	(837)	(15,076)	51	(5,151)	(5,100)
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	(1,164)	-	-	(103,567)	-	(104,731)	377	53,319	53,696
237	CITY OF KALTAG	(265)	-	-	(23,570)	(8,868)	(32,703)	86	(33,394)	(33,308)
240	HAINES BOROUGH SD	(6,074)	-	-	(540,691)	-	(546,766)	1,966	292,570	294,536
241	CITY OF NOORVIK	(1,141)	-	-	(101,522)	(6,037)	(108,699)	369	(37,139)	(36,770)
242	CITY OF ELIM	(76)	-	-	(6,754)	(308)	(7,137)	25	4,043	4,067
243	CITY OF ATKA	(233)	-	-	(20,713)	(6,481)	(27,427)	75	(81,662)	(81,586)
244	ALEUTIANS EAST BOROUGH SD	(6,632)	-	-	(590,332)	-	(596,964)	2,146	470,437	472,583
246	DELTA/GREELY SD	(11,069)	-	-	(985,316)	-	(996,385)	3,583	423,107	426,690
247	LAKE AND PENINSULA BOROUGH	(2,528)	-	-	(224,991)	(11,131)	(238,649)	818	(39,279)	(38,461)
248	CITY AND BOROUGH OF YAKUTAT	(5,773)	-	-	(513,907)	-	(519,680)	1,869	126,627	128,495

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2021

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
249	CITY OF UNALAKLEET	226,103	0.00616%	-	-	-	-	-	-
251	KLAWOCK CITY SD	1,103,042	0.03007%	-	-	-	-	109,660	109,660
254	CITY OF MEKORYUK	38,930	0.00106%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	3,440,439	0.09378%	-	-	-	-	195,899	195,899
256	CITY OF SAINT GEORGE	268,979	0.00733%	-	-	-	-	-	-
257	PELICAN CITY SD	71,544	0.00195%	-	-	-	-	-	-
258	DENALI BOROUGH	824,112	0.02246%	-	-	-	-	48,314	48,314
259	CITY OF ALLAKAKET	25,375	0.00069%	-	-	-	-	-	-
260	CITY OF KACHEMAK	25,357	0.00069%	-	-	-	-	1,476	1,476
262	COOK INLET HOUSING AUTHORITY	16,730,371	0.45605%	-	-	-	-	1,100,682	1,100,682
263	INTERIOR RHA	1,782,255	0.04858%	-	-	-	-	76,933	76,933
264	YAKUTAT SD	425,640	0.01160%	-	-	-	-	17,491	17,491
265	KAKE CITY SD	923,729	0.02518%	-	-	-	-	12,054	12,054
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,191,792	0.03249%	-	-	-	-	-	-
270	BERING STRAITS RHA	2,303,890	0.06280%	-	-	-	-	95,189	95,189
271	CITY OF EGEGIK	172,973	0.00472%	-	-	-	-	38,099	38,099
275	ILISAGVIK COLLEGE	8,421,334	0.22956%	-	-	-	-	456,355	456,355
276	NORTH PACIFIC RIM HA	2,004,131	0.05463%	-	-	-	-	89,182	89,182
278	SAXMAN SEAPORT	142,182	0.00388%	-	-	-	-	8,120	8,120
279	TLINGIT-HAIDA RHA	4,362,358	0.11891%	-	-	-	-	4,986	4,986
280	CITY OF TOKSOOK BAY	23,546	0.00064%	-	-	-	-	1,084	1,084
281	BARANOF ISLAND HA	1,048,705	0.02859%	-	-	-	-	75,160	75,160
282	CITY OF DELTA JUNCTION	268,968	0.00733%	-	-	-	-	-	-
283	CITY OF ANDERSON	15,416	0.00042%	-	-	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	1,645,506	0.04486%	-	-	-	-	45,771	45,771
285	CITY OF HOOPER BAY	64,483	0.00176%	-	-	-	-	-	-
286	CITY OF SELDOVIA	146,710	0.00400%	-	-	-	-	6,131	6,131
287	CITY OF KOYUK	22,575	0.00062%	-	-	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,279,637	0.03488%	-	-	-	-	24,865	24,865
290	CITY OF UPPER KALSKAG	23,546	0.00064%	-	-	-	-	-	-
291	CITY OF SHAKTOOLIK	37,439	0.00102%	-	-	-	-	183	183
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,421,819	0.03876%	-	-	-	-	88,587	88,587
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	6,298,567	0.17169%	-	-	-	-	461,492	461,492
297	CITY OF NULATO	154,493	0.00421%	-	-	-	-	3,103	3,103
298	CITY OF ANIAK	302,476	0.00825%	-	-	-	-	19,290	19,290
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,548,605	0.04221%	-	-	-	-	-	-
Subtotal		3,447,263,073	93.96931%	-	-	-	-	72,064,136	72,064,136
Nonemployer:									
999	STATE OF ALASKA (NON-EMPLOYER)	221,235,927	6.03069%	-	-	-	-	-	-
Total		3,668,499,000	100.00000%	-	-	-	-	72,064,136	72,064,136

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY20 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96782% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2021

Employer Number	Employer Name	Deferred Inflows of Resources					Pension Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
249	CITY OF UNALAKLEET	(1,002)	-	-	(89,163)	(5,302)	(95,467)	324	(4,093)	(3,769)
251	KLAWOCK CITY SD	(4,887)	-	-	(434,982)	-	(439,868)	1,582	537,712	539,294
254	CITY OF MEKORYUK	(172)	-	-	(15,352)	(1,030)	(16,555)	56	(4,675)	(4,620)
255	ALASKA GATEWAY SD	(15,242)	-	-	(1,356,729)	-	(1,371,970)	4,933	1,013,620	1,018,553
256	CITY OF SAINT GEORGE	(1,192)	-	-	(106,071)	(6,307)	(113,570)	386	(38,803)	(38,418)
257	PELICAN CITY SD	(317)	-	-	(28,213)	(9,959)	(38,489)	103	(32,620)	(32,517)
258	DENALI BOROUGH	(3,651)	-	-	(324,986)	-	(328,637)	1,182	262,603	263,784
259	CITY OF ALLAKAKET	(112)	-	-	(10,006)	(595)	(10,714)	36	(3,661)	(3,624)
260	CITY OF KACHEMAK	(112)	-	-	(10,000)	-	(10,112)	36	7,181	7,218
262	COOK INLET HOUSING AUTHORITY	(74,120)	-	-	(6,597,579)	-	(6,671,699)	23,988	5,719,629	5,743,618
263	INTERIOR RHA	(7,896)	-	-	(702,828)	-	(710,723)	2,555	396,903	399,458
264	YAKUTAT SD	(1,886)	-	-	(167,850)	-	(169,736)	610	116,502	117,113
265	KAKE CITY SD	(4,092)	-	-	(364,270)	-	(368,363)	1,324	102,064	103,388
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(5,280)	-	-	(469,980)	(3,686)	(478,946)	1,709	10,422	12,131
270	BERING STRAITS RHA	(10,207)	-	-	(908,533)	-	(918,740)	3,303	493,189	496,493
271	CITY OF EGEGIK	(766)	-	-	(68,211)	-	(68,978)	248	191,063	191,311
275	ILISAGVIK COLLEGE	(37,309)	-	-	(3,320,931)	-	(3,358,240)	12,075	1,735,356	1,747,431
276	NORTH PACIFIC RIM HA	(8,879)	-	-	(790,324)	-	(799,203)	2,874	513,608	516,482
278	SAXMAN SEAPORT	(630)	-	-	(56,069)	-	(56,699)	204	39,359	39,563
279	TLINGIT-HAIDA RHA	(19,326)	-	-	(1,720,285)	-	(1,739,611)	6,255	254,820	261,074
280	CITY OF TOKSOOK BAY	(104)	-	-	(9,285)	-	(9,390)	34	5,082	5,116
281	BARANOF ISLAND HA	(4,646)	-	-	(413,554)	-	(418,200)	1,504	356,223	357,727
282	CITY OF DELTA JUNCTION	(1,192)	-	-	(106,067)	(25,163)	(132,421)	386	(133,443)	(133,058)
283	CITY OF ANDERSON	(68)	-	-	(6,079)	(361)	(6,509)	22	(4,356)	(4,334)
284	INTER-ISLAND FERRY AUTHORITY	(7,290)	-	-	(648,901)	-	(656,191)	2,359	217,199	219,559
285	CITY OF HOOPER BAY	(286)	-	-	(25,429)	(1,512)	(27,226)	92	(9,302)	(9,210)
286	CITY OF SELDOVIA	(650)	-	-	(57,855)	-	(58,505)	210	29,694	29,904
287	CITY OF KOYUK	(100)	-	-	(8,902)	(529)	(9,532)	32	(3,257)	(3,224)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(5,669)	-	-	(504,622)	-	(510,291)	1,835	100,521	102,356
290	CITY OF UPPER KALSKAG	(104)	-	-	(9,285)	(504)	(9,894)	34	(7,145)	(7,111)
291	CITY OF SHAKTOOLIK	(166)	-	-	(14,764)	-	(14,930)	54	(1,168)	(1,114)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(6,299)	-	-	(560,691)	-	(566,990)	2,039	414,506	416,545
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(27,904)	-	-	(2,483,824)	-	(2,511,728)	9,031	2,163,510	2,172,541
297	CITY OF NULATO	(684)	-	-	(60,924)	-	(61,608)	222	14,496	14,718
298	CITY OF ANIAK	(1,340)	-	-	(119,281)	-	(120,621)	434	95,825	96,259
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(6,861)	-	-	(610,689)	(261,085)	(871,774)	2,220	(1,739,025)	(1,736,805)
Subtotal		(15,272,205)	-	-	(1,359,419,378)	(2,156,773)	(1,376,848,356)	4,942,723	338,607,215	343,549,937
Nonemployer:										
999	STATE OF ALASKA (NON-EMPLOYER)	(980,128)	-	-	(87,243,822)	(69,907,363)	(158,131,313)	317,210	(338,607,215)	(338,290,004)
Total		(16,252,333)	-	-	(1,446,663,200)	(72,064,136)	(1,534,979,669)	5,259,933	0	5,259,933

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY20 for certain employers who have zero present value of future contr

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2021

Employer Number	Employer Name	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
101	STATE OF ALASKA (EMPLOYER)	(175,456,273)	(163,756,256)	(177,138,977)	(207,873,821)	-	-
102	SOUTHWEST REGION SD	(204,477)	(431,025)	(466,250)	(547,148)	-	-
103	ANNETTE ISLAND SD	(33,470)	(232,241)	(251,221)	(294,810)	-	-
104	BERING STRAIT SD	(641,931)	(1,113,679)	(1,204,693)	(1,413,716)	-	-
105	CHATHAM SD	(85,550)	(76,814)	(83,091)	(97,508)	-	-
106	ALASKA MUNICIPAL LEAGUE	(9,346)	(14,807)	(16,017)	(18,796)	-	-
107	CITY OF VALDEZ	(807,358)	(1,332,669)	(1,441,579)	(1,691,703)	-	-
108	JUNEAU BOROUGH SD	(911,921)	(1,946,853)	(2,105,956)	(2,471,354)	-	-
109	MATANUSKA-SUSITNA BOROUGH	(1,662,350)	(3,388,075)	(3,664,960)	(4,300,856)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(2,319,706)	(4,302,316)	(4,653,916)	(5,461,403)	-	-
111	ANCHORAGE SD	(7,376,382)	(12,788,333)	(13,833,440)	(16,233,637)	-	-
112	COPPER RIVER SD	(136,399)	(156,982)	(169,811)	(199,274)	-	-
113	UNIVERSITY OF ALASKA	(9,677,542)	(14,883,006)	(16,099,296)	(18,892,636)	-	-
115	CITY OF KENAI	(549,251)	(1,052,981)	(1,139,034)	(1,336,664)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(2,370,197)	(3,302,590)	(3,572,489)	(4,192,341)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(3,200,464)	(4,750,275)	(5,138,484)	(6,030,046)	-	-
118	DENALI BOROUGH SD	(104,615)	(159,681)	(172,731)	(202,701)	-	-
120	CITY AND BOROUGH OF SITKA	(912,402)	(1,321,380)	(1,429,367)	(1,677,372)	-	-
121	CHUGACH SD	(121,830)	(76,405)	(82,649)	(96,989)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(392,424)	(752,024)	(813,482)	(954,627)	-	-
123	CITY OF SOLDOTNA	(417,196)	(574,427)	(621,372)	(729,184)	-	-
124	IDITAROD AREA SD	(257,937)	(131,950)	(142,733)	(167,498)	-	-
125	KUSPUK SD	(143,651)	(264,309)	(285,909)	(335,516)	-	-
126	CITY AND BOROUGH OF JUNEAU	(3,190,556)	(5,119,538)	(5,537,924)	(6,498,793)	-	-
128	CITY OF KODIAK	(658,645)	(1,063,288)	(1,150,184)	(1,349,748)	-	-
129	CITY OF FAIRBANKS	(764,911)	(1,099,527)	(1,189,384)	(1,395,751)	-	-
131	CITY OF WASILLA	(624,047)	(1,115,315)	(1,206,463)	(1,415,792)	-	-
132	CITY OF SKAGWAY (See employer 296)	-	-	-	-	-	-
133	SITKA BOROUGH SD	(275,732)	(349,385)	(377,938)	(443,512)	-	-
134	CITY OF PALMER	(366,277)	(582,608)	(630,221)	(739,568)	-	-
135	CITY AND BOROUGH OF WRANGELL	(279,202)	(466,364)	(504,477)	(592,008)	-	-
136	CITY OF BETHEL	(422,659)	(915,795)	(990,637)	(1,162,520)	-	-
137	VALDEZ CITY SD	(242,818)	(277,561)	(300,244)	(352,339)	-	-
138	HOONAH CITY SD	(45,481)	(74,769)	(80,879)	(94,912)	-	-
139	CITY OF NOME	(163,893)	(495,487)	(535,980)	(628,976)	-	-
140	CITY OF KOTZEBUE	(246,101)	(640,607)	(692,959)	(813,193)	-	-
141	GALENA CITY SD	(351,789)	(495,732)	(536,245)	(629,287)	-	-
143	CITY OF PETERSBURG	(310,846)	(685,599)	(741,629)	(870,306)	-	-
144	BRISTOL BAY BOROUGH	(56,408)	(443,214)	(479,435)	(562,620)	-	-
145	NORTH SLOPE BOROUGH	(5,699,465)	(10,504,448)	(11,362,908)	(13,334,451)	-	-
146	WRANGELL PUBLIC SD	(107,817)	(112,399)	(121,584)	(142,680)	-	-
148	CITY OF CORDOVA	(215,020)	(434,952)	(470,497)	(552,132)	-	-
149	NOME CITY SD	(48,868)	(188,967)	(204,410)	(239,877)	-	-
151	CITY OF KING COVE	(92,781)	(142,094)	(153,706)	(180,375)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(1,528,183)	(2,594,904)	(2,806,968)	(3,293,997)	-	-
153	LOWER YUKON SD	(675,340)	(1,130,940)	(1,223,364)	(1,435,626)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(664,970)	(1,010,852)	(1,093,462)	(1,283,185)	-	-
155	SOUTHEAST ISLAND SD	(174,788)	(122,461)	(132,468)	(155,453)	-	-
156	PRIBILOF SD	(50,196)	(41,965)	(45,395)	(53,271)	-	-
157	LOWER KUSKOKWIM SD	(1,700,749)	(2,599,485)	(2,811,924)	(3,299,812)	-	-
158	KODIAK ISLAND BOROUGH SD	(420,715)	(970,850)	(1,050,191)	(1,232,406)	-	-
159	YUKON FLATS SD	(157,067)	(137,022)	(148,220)	(173,937)	-	-
160	YUKON / KOYUKUK SD	(127,768)	(372,699)	(403,157)	(473,108)	-	-
161	NORTH SLOPE BOROUGH SD	(1,145,674)	(1,629,372)	(1,762,529)	(2,068,340)	-	-
162	ALEUTIAN REGION SD	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(542)	(616,557)	(666,944)	(782,663)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(166,824)	(258,337)	(279,449)	(327,935)	-	-
165	SITKA COMMUNITY HOSPITAL	302	-	-	-	-	-
166	TANANA SD	(30,652)	(15,706)	(16,990)	(19,938)	-	-

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2021

Employer Number	Employer Name	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
167	SOUTHEAST REGIONAL RESOURCE CENTER	(107,331)	(240,095)	(259,716)	(304,779)	-	-
168	HYDABURG CITY SD	(54,334)	(69,043)	(74,685)	(87,643)	-	-
169	CITY OF TANANA	(746)	(564)	(610)	(716)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(95,707)	(215,553)	(233,169)	(273,626)	-	-
171	CITY OF BARROW	(194,156)	(196,902)	(212,994)	(249,950)	-	-
172	CITY OF SAINT PAUL	(98,428)	(220,871)	(238,921)	(280,375)	-	-
173	MUNICIPALITY OF ANCHORAGE	(17,990,827)	(28,621,001)	(30,960,007)	(36,331,784)	-	-
174	KODIAK ISLAND BOROUGH	(178,147)	(383,661)	(415,015)	(487,023)	-	-
175	NOME JOINT UTILITY SYSTEM	(92,447)	(130,641)	(141,317)	(165,837)	-	-
176	CITY OF SAND POINT	(128,208)	(156,000)	(168,749)	(198,028)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(325,276)	(969,377)	(1,048,598)	(1,230,537)	-	-
178	CITY OF DILLINGHAM	(219,948)	(391,105)	(423,067)	(496,472)	-	-
179	CITY OF UNALASKA	(911,322)	(1,611,047)	(1,742,708)	(2,045,080)	-	-
180	KENAI PENINSULA BOROUGH	(1,540,588)	(2,596,622)	(2,808,826)	(3,296,177)	-	-
181	CITY OF KETCHIKAN	(406,960)	(1,415,863)	(1,531,572)	(1,797,311)	-	-
182	CITY OF SEWARD	(403,089)	(601,423)	(650,573)	(763,452)	-	-
183	CITY OF FORT YUKON	(50,155)	(85,976)	(93,002)	(109,139)	-	-
184	BRISTOL BAY BOROUGH SD	(63,187)	(47,037)	(50,881)	(59,710)	-	-
185	CORDOVA CITY SD	(51,166)	(143,893)	(155,653)	(182,659)	-	-
186	CITY OF CRAIG	(144,006)	(212,772)	(230,161)	(270,095)	-	-
187	PETERSBURG MEDICAL CENTER	(205,456)	(1,088,811)	(1,177,792)	(1,382,147)	-	-
189	HAINES BOROUGH	(221,945)	(347,830)	(376,256)	(441,539)	-	-
190	KENAI PENINSULA BOROUGH SD	(1,103,650)	(2,419,516)	(2,617,247)	(3,071,358)	-	-
191	CITY OF NORTH POLE	(242,750)	(394,377)	(426,607)	(500,626)	-	-
192	CITY OF GALENA	(61,171)	(131,132)	(141,848)	(166,460)	-	-
193	CITY OF NENANA	(103,577)	(17,915)	(19,379)	(22,742)	-	-
195	YUPIIT SD	(81,647)	(270,035)	(292,103)	(342,785)	-	-
196	NENANA CITY SD	(67,941)	(259,319)	(280,511)	(329,182)	-	-
198	CITY OF SAXMAN	1,025	(15,379)	(16,636)	(19,522)	-	-
199	CITY OF HOONAH	(88,435)	(125,651)	(135,920)	(159,503)	-	-
200	CITY OF PELICAN	1,483	(18,733)	(20,264)	(23,780)	-	-
202	CITY OF WHITTIER	(158,705)	(178,578)	(193,172)	(226,689)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(340,152)	(174,815)	(189,102)	(221,912)	-	-
204	CRAIG CITY SD	(94,210)	(126,224)	(136,539)	(160,229)	-	-
205	DILLINGHAM CITY SD	39,178	(178,333)	(192,907)	(226,377)	-	-
206	CITY OF THORNE BAY	(71,086)	(46,383)	(50,173)	(58,879)	-	-
208	CITY OF AKUTAN	(77,523)	(124,015)	(134,150)	(157,426)	-	-
209	UNALASKA CITY SD	(80,043)	(126,551)	(136,893)	(160,645)	-	-
211	KASHUNAMIUT SD	(46,642)	(238,704)	(258,212)	(303,013)	-	-
215	CITY OF HOMER	(263,510)	(930,029)	(1,006,035)	(1,180,589)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(32,073)	(25,605)	(27,697)	(32,503)	-	-
219	BARTLETT REGIONAL HOSPITAL	(2,014,483)	(5,144,406)	(5,564,825)	(6,530,361)	-	-
220	NORTHWEST ARCTIC BOROUGH	(62,980)	(335,069)	(362,452)	(425,340)	-	-
221	SAINT MARY'S SD	(143,601)	(156,409)	(169,191)	(198,547)	-	-
222	CITY OF SELAWIK	(1,239)	(937)	(1,013)	(1,189)	-	-
223	BRISTOL BAY RHA	(90,032)	(178,251)	(192,818)	(226,273)	-	-
224	COPPER RIVER BASIN RHA	(18,098)	(83,849)	(90,702)	(106,439)	-	-
225	SKAGWAY CITY SD	(30,232)	(37,057)	(40,086)	(47,041)	-	-
227	CITY OF KLAWOCK	(77,719)	(98,737)	(106,807)	(125,338)	-	-
228	PETERSBURG CITY SD	(97,932)	(138,412)	(149,724)	(175,702)	-	-
230	ALEUTIANS EAST BOROUGH	(63,471)	(125,160)	(135,389)	(158,879)	-	-
231	CITY OF KIVALINA	(4,267)	(3,225)	(3,489)	(4,094)	-	-
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-
235	CITY OF HUSLIA	(13,317)	(23,723)	(25,662)	(30,114)	-	-
237	CITY OF KALTAG	(14,610)	(5,399)	(5,840)	(6,854)	-	-
240	HAINES BOROUGH SD	(71,383)	(123,851)	(133,973)	(157,218)	-	-
241	CITY OF NOORVIK	(30,770)	(23,255)	(25,155)	(29,520)	-	-
242	CITY OF ELIM	(1,953)	(1,547)	(1,673)	(1,964)	-	-
243	CITY OF ATKA	(11,528)	(4,745)	(5,132)	(6,023)	-	-
244	ALEUTIANS EAST BOROUGH SD	(68,273)	(135,222)	(146,273)	(171,652)	-	-

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2021

Employer Number	Employer Name	FY2022	FY2023	FY2024	FY2025	FY2026	Thereafter
246	DELTA/GREELY SD	(143,192)	(225,697)	(244,142)	(286,502)	-	-
247	LAKE AND PENINSULA BOROUGH	(65,943)	(51,537)	(55,748)	(65,421)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(113,213)	(117,716)	(127,336)	(149,430)	-	-
249	CITY OF UNALAKLEET	(27,024)	(20,424)	(22,093)	(25,926)	-	-
251	KLAWOCK CITY SD	3,689	(99,637)	(107,780)	(126,481)	-	-
254	CITY OF MEKORYUK	(4,770)	(3,517)	(3,804)	(4,464)	-	-
255	ALASKA GATEWAY SD	(134,629)	(310,773)	(336,171)	(394,499)	-	-
256	CITY OF SAINT GEORGE	(32,148)	(24,297)	(26,282)	(30,843)	-	-
257	PELICAN CITY SD	(16,832)	(6,463)	(6,991)	(8,204)	-	-
258	DENALI BOROUGH	(30,860)	(74,442)	(80,525)	(94,497)	-	-
259	CITY OF ALLAKAKET	(3,033)	(2,292)	(2,479)	(2,910)	-	-
260	CITY OF KACHEMAK	(960)	(2,291)	(2,478)	(2,908)	-	-
262	COOK INLET HOUSING AUTHORITY	(506,628)	(1,511,247)	(1,634,751)	(1,918,391)	-	-
263	INTERIOR RHA	(94,291)	(160,990)	(174,147)	(204,363)	-	-
264	YAKUTAT SD	(23,401)	(38,448)	(41,590)	(48,806)	-	-
265	KAKE CITY SD	(76,690)	(83,440)	(90,259)	(105,920)	-	-
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(118,183)	(107,654)	(116,452)	(136,657)	-	-
270	BERING STRAITS RHA	(126,148)	(208,109)	(225,117)	(264,176)	-	-
271	CITY OF EGEGIK	21,481	(15,625)	(16,901)	(19,834)	-	-
275	ILISAGVIK COLLEGE	(352,695)	(760,695)	(822,862)	(965,634)	-	-
276	NORTH PACIFIC RIM HA	(103,357)	(181,032)	(195,827)	(229,804)	-	-
278	SAXMAN SEAPORT	(5,539)	(12,843)	(13,893)	(16,303)	-	-
279	TLINGIT-HAIDA RHA	(414,112)	(394,050)	(426,253)	(500,211)	-	-
280	CITY OF TOKSOOK BAY	(1,178)	(2,127)	(2,301)	(2,700)	-	-
281	BARANOF ISLAND HA	(25,591)	(94,729)	(102,471)	(120,250)	-	-
282	CITY OF DELTA JUNCTION	(51,003)	(24,296)	(26,281)	(30,841)	-	-
283	CITY OF ANDERSON	(1,843)	(1,393)	(1,506)	(1,768)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(112,315)	(148,638)	(160,785)	(188,682)	-	-
285	CITY OF HOOPER BAY	(7,707)	(5,825)	(6,301)	(7,394)	-	-
286	CITY OF SELDOVIA	(7,963)	(13,252)	(14,335)	(16,823)	-	-
287	CITY OF KOYUK	(2,698)	(2,039)	(2,206)	(2,589)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(98,072)	(115,589)	(125,035)	(146,730)	-	-
290	CITY OF UPPER KALSKAG	(2,766)	(2,127)	(2,301)	(2,700)	-	-
291	CITY OF SHAKTOOLIK	(3,414)	(3,382)	(3,658)	(4,293)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(48,010)	(128,432)	(138,928)	(163,033)	-	-
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(143,620)	(568,947)	(615,443)	(722,227)	-	-
297	CITY OF NULATO	(11,739)	(13,955)	(15,096)	(17,715)	-	-
298	CITY OF ANIAK	(9,770)	(27,323)	(29,555)	(34,683)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(409,862)	(139,885)	(151,317)	(177,571)	-	-
Subtotal		(261,275,931)	(311,389,662)	(336,837,490)	(395,281,137)	-	-
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	(91,161,802)	(19,984,138)	(21,617,310)	(25,368,063)	-	-
Total		(352,437,733)	(331,373,800)	(358,454,800)	(420,649,200)	-	-

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Public Employees' Retirement System
Schedule E - Contribution History

Employer Number	Employer Name	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
101	STATE OF ALASKA (EMPLOYER)	257,229,808.12	214,163,034.62	209,312,188.69	184,854,257.93	181,986,238.88	166,567,055.06	645,749,494.21	203,129,298.31	180,334,432.33
102	SOUTHWEST REGION SD	390,697.52	366,623.06	375,472.76	366,393.10	308,857.17	259,441.64	258,053.73	227,600.21	194,436.30
103	ANNETTE ISLAND SD	195,110.00	104,056.34	111,445.04	124,652.72	105,128.29	77,600.18	68,553.36	63,109.03	55,404.65
104	BERING STRAIT SD	1,020,262.27	882,906.89	991,261.39	1,074,729.34	969,199.20	839,669.74	830,840.22	775,389.45	684,184.40
105	CHATHAM SD	53,177.29	51,335.54	54,303.14	64,310.47	59,025.45	50,165.69	41,996.51	35,142.37	33,055.65
106	ALASKA MUNICIPAL LEAGUE	3,561.50	18,444.64	18,011.29	43,160.76	38,346.18	32,974.13	31,218.29	27,792.01	23,219.80
107	CITY OF VALDEZ	1,468,783.96	1,126,215.56	1,182,880.74	1,110,224.34	953,829.06	799,354.15	761,411.14	708,410.31	626,906.26
108	JUNEAU BOROUGH SD	1,825,259.12	1,597,644.73	1,663,183.96	1,701,597.08	1,465,114.81	1,250,459.51	1,139,170.98	1,043,253.87	957,448.24
109	MATANUSKA-SUSITNA BOROUGH	3,669,764.19	2,999,224.72	2,991,411.86	3,059,511.17	2,667,192.33	2,309,531.07	2,137,388.06	1,846,295.37	1,634,409.55
110	MATANUSKA-SUSITNA BOROUGH SD	4,114,564.17	3,411,942.33	3,704,198.23	3,832,125.34	3,594,966.87	3,169,853.99	2,912,592.97	2,601,245.18	2,323,289.65
111	ANCHORAGE SD	11,976,035.97	10,409,416.31	11,046,629.24	12,034,513.93	10,851,565.21	9,435,119.16	9,078,003.83	8,383,077.64	7,701,318.45
112	COPPER RIVER SD	141,816.93	137,246.43	150,433.63	154,550.56	127,690.10	115,059.00	112,741.91	111,647.79	94,742.03
113	UNIVERSITY OF ALASKA	17,360,877.66	15,475,705.64	18,193,283.56	19,283,820.65	17,237,198.30	15,357,992.75	14,140,058.59	13,145,372.88	11,933,529.68
115	CITY OF KENAI	1,101,644.89	948,764.88	1,020,687.25	1,048,638.60	891,552.21	810,981.43	781,642.59	709,806.70	617,567.64
116	FAIRBANKS NORTH STAR BOROUGH	3,532,598.94	3,008,267.70	3,385,486.03	3,453,924.37	3,052,823.37	2,695,185.71	2,610,355.43	2,337,334.03	2,063,693.15
117	FAIRBANKS NORTH STAR BOROUGH SD	4,586,431.57	4,003,265.69	4,177,930.72	4,410,367.93	3,967,085.07	3,576,531.84	3,529,996.31	3,204,009.53	2,847,179.03
118	DENALI BOROUGH SD	148,789.29	92,644.14	84,932.10	124,680.48	124,644.03	112,628.88	106,877.46	91,427.75	73,650.62
120	CITY AND BOROUGH OF SITKA	2,800,698.48	3,109,715.24	1,429,026.86	1,450,092.70	1,274,776.17	1,141,912.74	1,123,085.43	1,033,902.52	868,674.71
121	CHUGACH SD	65,030.31	48,930.02	62,692.90	55,855.33	46,790.28	40,188.97	39,261.94	37,594.96	30,468.72
122	KETCHIKAN GATEWAY BOROUGH	834,979.34	718,695.45	720,945.48	784,774.01	695,793.78	610,901.77	576,532.23	540,060.47	467,890.05
123	CITY OF SOLDOTNA	638,344.08	557,511.55	578,939.58	622,384.47	491,105.79	423,167.57	384,739.27	348,524.73	287,694.29
124	IDITAROD AREA SD	118,808.41	100,732.22	123,854.34	125,164.57	120,470.54	83,660.56	83,025.12	79,657.62	75,176.16
125	KUSPUK SD	253,121.45	152,014.81	204,521.97	211,426.32	197,688.51	172,613.95	179,781.70	150,884.37	131,850.47
126	CITY AND BOROUGH OF JUNEAU	5,618,881.44	4,872,727.48	4,882,826.51	5,167,948.43	4,480,029.89	3,828,035.28	3,551,867.39	3,289,968.12	2,893,101.37
128	CITY OF KODIAK	1,136,313.48	941,370.75	975,642.27	1,033,532.61	842,825.73	719,906.05	672,927.18	648,803.70	555,580.13
129	CITY OF FAIRBANKS	1,236,350.01	1,045,456.98	1,206,645.58	1,306,030.85	1,172,391.25	1,045,142.64	1,045,979.94	934,532.27	830,645.89
131	CITY OF WASILLA	1,201,899.00	966,338.66	1,022,634.76	1,051,896.61	878,391.92	732,713.82	696,649.74	626,760.60	565,123.14
132	CITY OF SKAGWAY (See employer 296)	-	-	112.52	-	-	-	-	-	-
133	SITKA BOROUGH SD	326,876.69	278,050.24	307,685.27	336,732.50	301,611.03	269,023.19	272,455.61	255,130.91	212,699.65
134	CITY OF PALMER	564,663.87	474,717.01	543,068.54	513,599.97	481,100.12	454,523.41	428,235.59	387,280.22	344,646.24
135	CITY AND BOROUGH OF WRANGELL	473,636.04	510,359.63	508,139.32	525,495.29	537,368.57	448,064.47	340,898.58	363,637.99	317,532.54
136	CITY OF BETHEL	952,532.36	770,718.54	828,331.56	800,181.73	672,657.59	583,636.74	579,755.54	606,834.75	518,318.76
137	VALDEZ CITY SD	254,643.59	216,727.41	235,930.68	264,070.38	248,669.06	212,803.56	205,937.39	186,104.03	175,715.60
138	HOONAH CITY SD	64,909.72	56,665.88	87,588.74	87,948.79	78,876.12	65,419.31	70,758.51	67,925.87	54,895.36
139	CITY OF NOME	510,166.36	382,441.64	353,149.60	372,708.75	320,168.83	276,562.63	284,173.83	273,419.08	218,018.19
140	CITY OF KOTZEBUE	650,236.89	490,208.46	503,556.52	498,260.64	470,027.95	420,002.67	389,550.86	382,307.27	319,182.66
141	GALENA CITY SD	546,898.78	467,186.00	472,714.01	503,567.04	437,622.68	376,866.58	367,303.01	291,335.91	296,252.26
143	CITY OF PETERSBURG	690,652.51	543,115.13	607,642.01	671,516.48	567,502.42	498,118.66	471,327.18	450,068.59	388,792.15
144	BRISTOL BAY BOROUGH	441,221.02	365,988.24	321,019.57	346,774.35	308,543.37	276,569.35	265,763.93	228,067.63	179,752.39
145	NORTH SLOPE BOROUGH	10,846,347.80	9,610,713.50	9,674,299.79	10,804,839.88	8,864,375.36	7,653,784.25	6,910,089.48	6,028,824.97	5,054,002.32
146	WRANGELL PUBLIC SD	67,005.14	80,131.30	85,260.43	122,786.60	100,105.46	82,685.54	81,932.44	83,628.42	76,728.99
148	CITY OF CORDOVA	456,604.95	396,460.61	397,761.03	439,939.43	387,473.88	324,432.24	290,829.31	257,744.08	188,929.67
149	NOME CITY SD	238,571.05	227,073.93	219,944.89	229,523.46	195,576.05	178,347.51	165,369.24	169,655.47	144,978.70
151	CITY OF KING COVE	145,912.90	132,187.78	130,313.15	144,819.34	110,643.38	113,153.59	92,121.05	96,788.67	87,124.06
152	ALASKA HOUSING FINANCE CORPORATION	2,781,491.95	2,572,143.25	2,616,011.15	2,931,581.65	2,678,131.55	2,474,822.80	2,402,690.05	2,332,816.68	2,064,192.76
153	LOWER YUKON SD	1,169,902.98	891,318.29	961,181.16	933,962.47	816,452.04	696,932.24	689,089.78	593,793.58	520,220.08
154	NORTHWEST ARCTIC BOROUGH SD	1,069,082.80	944,735.24	998,294.66	999,535.79	864,328.78	707,834.46	689,719.34	645,490.88	535,251.58
155	SOUTHEAST ISLAND SD	87,463.52	72,743.94	100,564.35	96,967.55	89,319.45	77,282.64	65,082.95	59,008.42	50,383.22
156	PRIBILOF SD	45,691.91	62,575.96	71,503.85	63,979.26	60,827.03	47,351.98	78,638.48	44,571.99	38,563.94
157	LOWER KUSKOKWIM SD	2,360,454.83	2,303,018.63	2,379,188.48	2,500,659.63	2,130,766.04	2,014,546.73	1,880,663.32	1,639,060.49	1,434,010.70
158	KODIAK ISLAND BOROUGH SD	861,301.46	747,302.69	770,028.94	835,963.34	756,346.25	679,880.92	587,334.98	524,878.35	477,178.81
159	YUKON FLATS SD	100,977.93	101,130.51	112,533.43	138,220.13	109,176.70	89,850.50	101,478.89	97,263.06	84,598.98
160	YUKON / KOYUKUK SD	350,175.80	268,591.04	260,556.40	280,073.93	234,173.43	201,178.06	187,462.25	186,520.96	160,101.59
161	NORTH SLOPE BOROUGH SD	1,583,918.04	1,412,962.17	1,632,888.96	1,792,940.70	1,490,393.35	1,280,285.23	1,154,751.25	1,020,577.71	900,636.03
162	ALEUTIAN REGION SD	-	-	149.07	-	13,542.17	16,135.15	13,792.07	18,527.58	15,612.94
163	CORDOVA COMMUNITY MEDICAL CENTER	540,274.86	840,022.27	158,456.50	144,402.17	344,185.80	227,258.49	248,861.44	260,285.87	201,408.54
164	LAKE AND PENINSULA BOROUGH SD	197,707.27	238,968.30	218,099.44	224,410.41	210,665.95	174,505.24	157,251.25	163,507.36	144,427.64
165	SITKA COMMUNITY HOSPITAL	1,809.34	87,423.73	1,113,224.34	1,303,641.38	1,092,304.34	902,943.92	943,164.73	781,560.09	683,658.31
166	TANANA SD	9,812.60	9,369.71	11,407.96	13,551.42	10,952.38	11,709.41	11,672.02	9,892.38	9,288.04
167	SOUTHEAST REGIONAL RESOURCE CENTER	294,794.07	194,565.31	186,766.91	212,850.50	187,298.66	143,383.12	157,317.14	144,711.08	131,026.21
168	HYDABURG CITY SD	41,253.25	42,914.11	10,933.94	12,978.39	10,341.12	6,298.66	7,475.06	11,277.74	16,475.08

State of Alaska Public Employees' Retirement System
Schedule E - Contribution History

Employer Number	Employer Name	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
169	CITY OF TANANA	-	(2,121.60)	862.42	5,494.25	11,094.10	8,125.00	7,707.44	12,677.22	12,788.60
170	NORTH PACIFIC FISHERY MGMT COUNCIL	238,686.03	202,592.14	214,101.92	198,498.82	190,540.11	157,921.21	165,757.08	139,546.66	126,800.67
171	CITY OF BARROW	183,314.41	179,583.18	182,002.26	197,829.28	141,563.80	103,461.26	125,574.57	134,529.14	110,978.87
172	CITY OF SAINT PAUL	255,328.37	183,111.73	161,856.98	159,797.07	122,880.84	122,736.92	133,701.33	128,370.40	111,596.21
173	MUNICIPALITY OF ANCHORAGE	32,892,719.02	27,767,769.28	28,494,661.34	31,195,496.76	26,149,320.30	22,648,726.80	20,997,055.81	18,293,257.88	16,677,049.87
174	KODIAK ISLAND BOROUGH	407,817.96	352,818.17	401,283.85	483,891.79	406,215.17	377,364.74	370,431.63	311,697.73	277,124.34
175	NOME JOINT UTILITY SYSTEM	143,608.38	148,686.76	149,846.83	166,243.72	128,623.00	96,776.83	111,422.79	99,452.05	84,681.11
176	CITY OF SAND POINT	161,495.16	124,009.71	137,684.77	136,832.33	114,845.27	101,324.81	96,047.22	101,352.77	87,815.27
177	KETCHIKAN GATEWAY BOROUGH SD	835,361.72	685,411.37	709,856.63	730,412.76	606,526.88	500,171.03	485,539.41	454,270.54	376,810.88
178	CITY OF DILLINGHAM	388,562.46	313,063.08	339,297.76	308,901.47	286,868.19	253,525.66	240,624.90	232,117.67	190,076.27
179	CITY OF UNALASKA	1,684,249.51	1,366,374.01	1,447,546.20	1,342,563.47	1,200,784.27	1,079,554.22	1,034,494.42	964,672.39	811,762.94
180	KENAI PENINSULA BOROUGH	2,824,679.93	2,416,170.81	2,571,207.86	2,763,608.56	2,467,348.42	2,191,262.14	2,115,691.71	1,889,346.82	1,601,726.79
181	CITY OF KETCHIKAN	1,660,852.92	1,416,282.76	1,280,740.03	1,394,047.19	1,365,168.20	1,087,351.87	1,016,121.42	960,244.76	846,825.30
182	CITY OF SEWARD	644,759.95	535,472.87	582,640.84	682,907.09	593,188.53	520,461.61	505,599.23	447,420.24	400,507.46
183	CITY OF FORT YUKON	82,923.70	27,350.54	52,539.01	59,319.92	36,631.27	29,925.52	24,407.02	31,608.17	40,643.40
184	BRISTOL BAY BOROUGH SD	60,531.47	38,344.22	65,150.24	67,720.02	52,341.27	46,349.16	49,166.61	46,313.69	39,112.35
185	CORDOVA CITY SD	128,590.33	103,343.56	120,855.35	114,218.68	97,445.82	81,499.09	74,642.75	65,675.03	59,711.81
186	CITY OF CRAIG	228,207.32	185,999.52	192,295.23	208,725.66	173,706.12	145,753.57	143,027.57	135,972.60	121,694.88
187	PETERSBURG MEDICAL CENTER	1,200,503.68	843,683.08	765,431.16	835,198.48	672,520.14	543,713.86	500,699.41	467,468.84	380,890.37
189	HAINES BOROUGH	287,742.04	251,420.56	273,602.96	292,945.19	241,701.22	190,011.51	201,274.78	191,333.61	165,734.57
190	KENAI PENINSULA BOROUGH SD	2,238,084.46	2,062,053.26	2,333,070.73	2,325,450.73	2,115,823.70	1,883,310.01	1,801,402.29	1,674,223.18	1,421,241.87
191	CITY OF NORTH POLE	404,926.59	326,436.22	335,996.81	348,945.59	306,495.00	255,809.64	240,246.66	235,377.68	197,079.62
192	CITY OF GALENA	128,084.25	109,332.63	113,252.07	123,814.50	108,184.93	98,842.64	87,750.42	149,890.65	135,131.66
193	CITY OF NENANA	9,422.74	101,458.98	(10,133.20)	7,193.33	31,998.56	38,856.92	28,910.28	53,954.25	37,806.28
195	YUPIIT SD	256,962.62	198,922.03	221,266.73	242,813.04	268,198.46	188,579.72	190,322.87	176,839.06	158,183.93
196	NENANA CITY SD	213,030.96	173,496.69	178,607.29	202,885.83	153,532.87	135,603.07	113,524.96	110,027.46	91,099.99
198	CITY OF SAXMAN	15,424.25	21,792.82	11,464.70	11,354.35	6,595.19	9,929.50	9,803.77	11,651.84	8,824.85
199	CITY OF HOONAH	119,313.81	112,956.30	107,192.09	120,798.58	111,355.40	98,493.38	115,456.55	95,347.84	81,085.60
200	CITY OF PELICAN	15,917.75	18,306.16	10,525.90	10,437.15	19,765.20	11,524.31	17,659.79	14,777.67	13,383.43
202	CITY OF WHITTIER	189,953.59	160,457.97	121,808.42	138,582.70	115,400.65	96,415.10	92,436.15	100,116.70	95,306.74
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	185,510.95	194,194.72	219,838.73	248,622.66	214,948.21	193,298.76	169,226.85	168,978.13	140,576.51
204	CRAIG CITY SD	109,943.53	82,966.67	107,048.85	97,223.13	84,237.08	73,919.17	80,321.44	77,720.79	70,154.16
205	DILLINGHAM CITY SD	182,660.69	143,980.02	147,679.28	197,400.89	152,456.89	124,402.20	127,452.19	133,413.38	124,333.62
206	CITY OF THORNE BAY	52,960.05	48,841.02	47,719.69	50,619.30	43,291.46	37,467.03	34,968.48	34,043.87	31,346.80
208	CITY OF AKUTAN	116,100.76	101,533.99	108,428.25	113,042.06	121,738.97	81,948.03	61,711.50	72,553.44	47,446.94
209	UNALASKA CITY SD	152,455.85	124,600.04	156,248.62	148,931.67	132,290.61	105,126.45	109,328.98	101,849.90	93,642.85
211	KASHUNAMIUT SD	240,261.13	201,287.06	174,274.06	182,924.57	169,055.98	147,958.89	158,415.85	140,471.80	119,604.08
215	CITY OF HOMER	973,042.69	810,371.54	801,186.48	877,584.43	759,780.86	653,441.50	644,308.00	595,070.63	534,938.35
218	SPECIAL EDUCATION SERVICE AGENCY	29,880.79	23,553.26	33,272.26	26,707.45	26,900.00	22,882.89	24,676.70	20,206.10	16,601.43
219	BARTLETT REGIONAL HOSPITAL	5,750,518.25	4,374,076.47	4,355,687.99	4,754,539.15	3,869,928.45	3,161,219.15	2,984,175.99	2,699,543.46	2,414,840.76
220	NORTHWEST ARCTIC BOROUGH	385,374.07	315,826.70	320,103.14	319,985.67	214,885.54	212,012.19	230,145.66	216,552.55	163,631.44
221	SAINT MARY'S SD	133,167.82	205,253.15	102,974.08	76,641.03	75,215.03	63,597.89	57,575.51	54,254.05	41,804.59
222	CITY OF SELAWIK	-	-	-	-	-	-	1,710.52	1,084.24	985.39
223	BRISTOL BAY RHA	178,173.25	165,766.57	175,652.30	177,358.08	165,526.77	163,865.39	173,991.33	163,779.48	133,550.54
224	COPPER RIVER BASIN RHA	90,235.27	78,133.23	69,133.99	69,088.18	63,081.84	55,032.70	51,469.69	44,665.08	44,207.99
225	SKAGWAY CITY SD	46,368.52	45,021.32	38,045.01	41,376.45	42,278.15	36,723.97	40,503.44	33,350.35	30,329.45
227	CITY OF KLAUWOCK	84,959.16	80,698.03	71,751.91	76,483.10	76,644.75	66,974.41	66,322.40	56,395.26	41,457.88
228	PETERSBURG CITY SD	121,360.47	111,942.56	117,384.89	134,819.50	104,727.03	97,319.92	97,419.79	90,429.21	82,930.15
230	ALEUTIANS EAST BOROUGH	156,135.47	145,456.08	155,593.98	145,454.34	138,424.15	135,647.09	126,858.38	109,612.91	98,443.63
231	CITY OF KIVALINA	-	-	-	-	-	4,033.05	4,399.69	3,733.07	3,392.75
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	21,773.65	20,347.43	20,695.92	24,456.77	17,639.38	14,369.40	15,502.85	13,523.32	12,323.53
237	CITY OF KALTAG	4,407.16	4,417.93	6,477.76	5,103.50	4,041.12	3,440.74	3,849.87	3,224.16	2,215.50
240	HAINES BOROUGH SD	100,236.32	92,742.32	96,315.51	93,728.92	78,762.23	71,531.31	68,143.61	67,003.94	65,906.95
241	CITY OF NOORVIK	-	-	(868.03)	-	-	12,067.90	12,129.99	26,916.46	26,096.37
242	CITY OF ELIM	561.73	26,196.26	-	-	2,142.95	3,903.32	2,993.68	2,199.92	2,355.23
243	CITY OF ATKA	2,880.79	4,276.50	4,535.15	20,245.05	16,954.41	19,573.72	17,896.90	9,812.00	4,131.41
244	ALEUTIANS EAST BOROUGH SD	138,629.15	111,464.01	108,870.44	102,903.23	84,835.22	84,983.69	90,618.86	89,123.69	70,705.53
246	DELTA/GREELY SD	225,152.03	208,908.34	233,474.50	261,625.42	228,638.98	218,292.34	187,769.22	175,538.63	151,031.28
247	LAKE AND PENINSULA BOROUGH	60,688.06	48,141.95	44,151.84	52,941.39	41,230.65	36,807.18	35,902.22	37,095.73	51,215.64
248	CITY AND BOROUGH OF YAKUTAT	126,309.24	126,085.90	120,027.11	114,850.15	107,607.02	88,576.50	77,818.93	76,016.52	64,363.29

State of Alaska Public Employees' Retirement System
Schedule E - Contribution History

Employer Number	Employer Name	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013
249	CITY OF UNALAKLEET	-	54,975.47	23,159.96	30,868.08	23,370.43	24,717.11	37,085.54	46,775.10	32,938.60
251	KLAWOCK CITY SD	75,215.07	64,620.17	68,797.84	69,667.71	61,734.87	56,056.88	54,856.08	45,473.50	48,777.59
254	CITY OF MEKORYUK	(705.44)	6,623.42	-	-	1,625.14	3,031.76	4,564.01	4,070.22	3,747.20
255	ALASKA GATEWAY SD	280,159.86	195,011.21	188,763.95	190,482.69	151,940.61	116,168.25	107,602.20	99,079.56	89,669.28
256	CITY OF SAINT GEORGE	-	-	(4,177.33)	-	-	15,961.71	13,836.37	28,122.53	25,689.99
257	PELICAN CITY SD	87,542.61	8,505.89	17,659.67	16,241.37	14,646.69	13,039.90	12,497.50	11,552.86	9,822.93
258	DENALI BOROUGH	74,316.66	49,535.40	51,982.96	49,494.71	48,048.44	41,137.77	36,328.96	36,768.80	34,167.31
259	CITY OF ALLAKAKET	-	-	-	-	-	3,037.19	3,027.57	2,652.98	2,411.12
260	CITY OF KACHEMAK	3,908.99	3,259.94	3,235.28	3,401.96	2,095.51	2,671.47	3,130.17	2,650.03	2,147.65
262	COOK INLET HOUSING AUTHORITY	1,600,567.05	1,234,545.62	1,115,451.23	1,085,652.12	909,830.93	748,313.20	661,663.73	612,411.06	490,014.27
263	INTERIOR RHA	186,419.51	113,353.14	139,282.19	149,825.47	130,551.19	119,833.91	139,225.89	132,561.93	132,158.67
264	YAKUTAT SD	34,071.85	34,140.51	39,570.50	35,470.70	33,998.30	26,845.93	26,311.58	29,711.94	28,902.61
265	KAKE CITY SD	79,993.29	71,081.43	73,158.89	72,841.55	63,854.50	51,290.07	46,392.29	48,232.20	38,336.76
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-	-	2,376.05	2,159.44
267	ALEUTIAN HOUSING AUTHORITY	128,093.08	109,811.70	121,830.36	141,031.87	145,831.60	126,353.37	121,383.23	128,809.24	108,392.22
270	BERING STRAITS RHA	204,981.34	193,116.05	197,015.37	227,832.34	176,211.67	172,838.49	165,770.11	143,539.40	120,405.00
271	CITY OF EGEGIK	188,994.83	11,741.43	11,230.46	12,523.67	18,214.23	15,238.32	13,168.24	10,552.44	8,703.84
275	ILISAGVIK COLLEGE	817,285.72	634,561.47	708,578.07	744,174.69	586,407.26	487,530.42	453,488.90	453,401.65	413,068.29
276	NORTH PACIFIC RIM HA	197,146.21	175,958.26	173,224.53	180,851.48	185,145.74	159,396.18	149,328.50	129,199.85	115,582.99
278	SAXMAN SEAPORT	6,987.13	7,941.99	9,299.91	4,553.75	9,304.94	8,770.85	8,943.98	7,514.61	7,255.96
279	TLINGIT-HAIDA RHA	395,894.94	368,566.30	343,585.71	376,008.90	350,619.04	315,998.92	298,630.33	292,815.98	265,527.92
280	CITY OF TOKSOOK BAY	4,089.10	2,653.47	5,427.28	7,337.93	2,526.35	3,564.54	3,606.44	2,648.39	4,224.67
281	BARANOF ISLAND HA	97,696.63	84,836.82	71,439.26	88,300.48	82,971.18	75,480.29	73,555.43	67,515.96	59,359.63
282	CITY OF DELTA JUNCTION	37,720.87	34,281.13	38,512.13	45,058.89	41,128.84	40,054.78	29,485.84	27,078.15	23,277.80
283	CITY OF ANDERSON	-	(1,060.75)	1,350.80	1,232.08	1,447.05	1,591.10	4,018.65	7,179.13	6,723.71
284	INTER-ISLAND FERRY AUTHORITY	151,013.57	127,554.92	144,021.90	154,317.02	131,762.97	115,014.15	119,015.18	102,105.29	93,354.43
285	CITY OF HOOPER BAY	-	-	-	-	-	7,640.14	7,945.74	6,741.84	6,127.22
286	CITY OF SELDOVIA	13,563.57	8,005.83	8,902.07	8,333.81	8,580.62	6,647.51	8,884.27	7,978.22	6,402.76
287	CITY OF KOYUK	-	-	-	-	-	2,549.95	2,781.76	2,360.28	2,145.10
288	NORTHWEST INUPIAT HOUSING AUTHORITY	69,385.21	123,468.06	129,586.72	147,159.74	135,084.97	115,081.44	105,199.97	115,228.75	108,781.76
290	CITY OF UPPER KALSKAG	2,461.60	4,353.54	1,194.40	3,668.91	3,248.53	3,383.63	3,686.71	5,558.68	2,854.84
291	CITY OF SHAKTOOLIK	6,364.52	1,027.40	2,149.19	2,202.88	1,895.18	1,567.94	1,576.41	1,736.65	1,947.21
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	214,650.56	154,697.58	171,394.26	205,150.15	174,426.45	130,326.99	151,235.52	136,498.26	120,374.22
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	558,092.74	453,087.84	409,951.12	516,204.54	435,699.83	379,737.11	364,106.21	329,903.72	265,607.56
297	CITY OF NULATO	40,354.14	13,671.20	7,041.40	7,760.57	7,649.51	5,828.84	4,837.61	6,965.31	4,396.44
298	CITY OF ANIAK	30,668.65	15,870.83	16,633.04	14,221.91	9,654.32	5,095.40	6,009.26	9,745.64	9,548.49
299	ALASKA GASLINE DEVELOPMENT CORPORATION	132,117.49	244,920.72	359,640.81	402,177.07	352,235.67	319,809.73	346,160.10	59,834.16	-
Subtotal		414,740,455.25	350,028,142.70	350,600,889.87	335,984,681.46	313,417,916.47	281,059,443.65	753,680,641.72	300,998,446.84	267,092,321.80
Nonemployer:										
999	STATE OF ALASKA (NON-EMPLOYER)	101,383,319.93	79,486,412.81	67,857,170.86	36,398,783.49	49,345,975.15	42,976,825.15	472,536,547.57	82,553,589.50	77,689,124.75
Total		516,123,775.18	429,514,555.51	418,458,060.73	372,383,464.95	362,763,891.62	324,036,268.80	1,226,217,189.29	383,552,036.34	344,781,446.55

**State of Alaska Public Employees' Retirement System
Schedule E - Contribution History - Historical**

	FY2012
Total Plan Contributions	313,607,000

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2021

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	714,000	0.29227%
103	ANNETTE ISLAND SD	384,000	0.15719%
104	BERING STRAIT SD	1,843,000	0.75442%
105	CHATHAM SD	128,000	0.05240%
106	ALASKA MUNICIPAL LEAGUE	22,000	0.00901%
107	CITY OF VALDEZ	2,206,000	0.90301%
108	JUNEAU BOROUGH SD	3,224,000	1.31973%
109	MATANUSKA-SUSITNA BOROUGH	5,611,000	2.29683%
110	MATANUSKA-SUSITNA BOROUGH SD	7,126,000	2.91699%
111	ANCHORAGE SD	21,178,000	8.66910%
112	COPPER RIVER SD	260,000	0.10643%
113	UNIVERSITY OF ALASKA	24,646,000	10.08870%
115	CITY OF KENAI	1,742,000	0.71308%
116	FAIRBANKS NORTH STAR BOROUGH	5,469,000	2.23871%
117	FAIRBANKS NORTH STAR BOROUGH SD	7,866,000	3.21990%
118	DENALI BOROUGH SD	267,000	0.10929%
120	CITY AND BOROUGH OF SITKA	2,189,000	0.89606%
121	CHUGACH SD	128,000	0.05240%
122	KETCHIKAN GATEWAY BOROUGH	1,247,000	0.51045%
123	CITY OF SOLDOTNA	951,000	0.38929%
124	IDITAROD AREA SD	217,000	0.08883%
125	KUSPUK SD	437,000	0.17888%
126	CITY AND BOROUGH OF JUNEAU	8,477,000	3.47001%
128	CITY OF KODIAK	1,761,000	0.72086%
129	CITY OF FAIRBANKS	1,820,000	0.74501%
131	CITY OF WASILLA	1,848,000	0.75647%
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%
133	SITKA BOROUGH SD	578,000	0.23660%
134	CITY OF PALMER	965,000	0.39502%
135	CITY AND BOROUGH OF WRANGELL	773,000	0.31642%
136	CITY OF BETHEL	1,518,000	0.62138%
137	VALDEZ CITY SD	462,000	0.18912%
138	HOONAH CITY SD	122,000	0.04994%
139	CITY OF NOME	821,000	0.33607%
140	CITY OF KOTZEBUE	1,062,000	0.43472%
141	GALENA CITY SD	821,000	0.33607%
143	CITY OF PETERSBURG	1,137,000	0.46542%
144	BRISTOL BAY BOROUGH	733,000	0.30005%
145	NORTH SLOPE BOROUGH	17,397,000	7.12137%
146	WRANGELL PUBLIC SD	187,000	0.07655%
148	CITY OF CORDOVA	720,000	0.29473%
149	NOME CITY SD	312,000	0.12772%
151	CITY OF KING COVE	237,000	0.09701%
152	ALASKA HOUSING FINANCE CORPORATION	4,297,000	1.75895%
153	LOWER YUKON SD	1,871,000	0.76588%
154	NORTHWEST ARCTIC BOROUGH SD	1,671,000	0.68401%
155	SOUTHEAST ISLAND SD	202,000	0.08269%
156	PRIBILOF SD	70,000	0.02865%
157	LOWER KUSKOKWIM SD	4,306,000	1.76264%
158	KODIAK ISLAND BOROUGH SD	1,607,000	0.65782%
159	YUKON FLATS SD	229,000	0.09374%
160	YUKON / KOYUKUK SD	618,000	0.25297%
161	NORTH SLOPE BOROUGH SD	2,699,000	1.10482%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,020,000	0.41753%
164	LAKE AND PENINSULA BOROUGH SD	428,000	0.17520%
165	SITKA COMMUNITY HOSPITAL	-	0.00000%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2021

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
166	TANANA SD	22,000	0.00901%
167	SOUTHEAST REGIONAL RESOURCE CENTER	399,000	0.16333%
168	HYDABURG CITY SD	113,000	0.04626%
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	355,000	0.14532%
171	CITY OF BARROW	326,000	0.13345%
172	CITY OF SAINT PAUL	367,000	0.15023%
173	MUNICIPALITY OF ANCHORAGE	47,397,000	19.40170%
174	KODIAK ISLAND BOROUGH	633,000	0.25912%
175	NOME JOINT UTILITY SYSTEM	216,000	0.08842%
176	CITY OF SAND POINT	257,000	0.10520%
177	KETCHIKAN GATEWAY BOROUGH SD	1,603,000	0.65618%
178	CITY OF DILLINGHAM	648,000	0.26526%
179	CITY OF UNALASKA	2,670,000	1.09295%
180	KENAI PENINSULA BOROUGH	4,299,000	1.75977%
181	CITY OF KETCHIKAN	2,344,000	0.95950%
182	CITY OF SEWARD	995,000	0.40730%
183	CITY OF FORT YUKON	141,000	0.05772%
184	BRISTOL BAY BOROUGH SD	79,000	0.03234%
185	CORDOVA CITY SD	239,000	0.09783%
186	CITY OF CRAIG	351,000	0.14368%
187	PETERSBURG MEDICAL CENTER	1,802,000	0.73764%
189	HAINES BOROUGH	577,000	0.23619%
190	KENAI PENINSULA BOROUGH SD	4,007,000	1.64024%
191	CITY OF NORTH POLE	653,000	0.26730%
192	CITY OF GALENA	216,000	0.08842%
193	CITY OF NENANA	29,000	0.01187%
195	YUPIIT SD	447,000	0.18298%
196	NENANA CITY SD	433,000	0.17725%
198	CITY OF SAXMAN	22,000	0.00901%
199	CITY OF HOONAH	209,000	0.08555%
200	CITY OF PELICAN	29,000	0.01187%
202	CITY OF WHITTIER	296,000	0.12117%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	289,000	0.11830%
204	CRAIG CITY SD	210,000	0.08596%
205	DILLINGHAM CITY SD	296,000	0.12117%
206	CITY OF THORNE BAY	79,000	0.03234%
208	CITY OF AKUTAN	208,000	0.08514%
209	UNALASKA CITY SD	211,000	0.08637%
211	KASHUNAMIUT SD	394,000	0.16128%
215	CITY OF HOMER	1,539,000	0.62998%
218	SPECIAL EDUCATION SERVICE AGENCY	44,000	0.01801%
219	BARTLETT REGIONAL HOSPITAL	8,518,000	3.48680%
220	NORTHWEST ARCTIC BOROUGH	554,000	0.22678%
221	SAINT MARY'S SD	257,000	0.10520%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	296,000	0.12117%
224	COPPER RIVER BASIN RHA	136,000	0.05567%
225	SKAGWAY CITY SD	64,000	0.02620%
227	CITY OF KLAUOCK	164,000	0.06713%
228	PETERSBURG CITY SD	232,000	0.09497%
230	ALEUTIANS EAST BOROUGH	209,000	0.08555%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA (Terminated)	-	0.00000%
235	CITY OF HUSLIA	39,000	0.01596%
237	CITY OF KALTAG	8,000	0.00327%
240	HAINES BOROUGH SD	207,000	0.08473%
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	-	0.00000%

State of Alaska Public Employees' Retirement System
Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2021

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
243	CITY OF ATKA	8,000	0.00327%
244	ALEUTIANS EAST BOROUGH SD	224,000	0.09169%
246	DELTA/GREELY SD	373,000	0.15269%
247	LAKE AND PENINSULA BOROUGH	87,000	0.03561%
248	CITY AND BOROUGH OF YAKUTAT	193,000	0.07900%
249	CITY OF UNALAKLEET	-	0.00000%
251	KLAWOCK CITY SD	165,000	0.06754%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	514,000	0.21040%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	10,000	0.00409%
258	DENALI BOROUGH	122,000	0.04994%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	3,000	0.00123%
262	COOK INLET HOUSING AUTHORITY	2,503,000	1.02459%
263	INTERIOR RHA	267,000	0.10929%
264	YAKUTAT SD	64,000	0.02620%
265	KAKE CITY SD	136,000	0.05567%
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	179,000	0.07327%
270	BERING STRAITS RHA	345,000	0.14122%
271	CITY OF EGEGIK	22,000	0.00901%
275	ILISAGVIK COLLEGE	1,260,000	0.51577%
276	NORTH PACIFIC RIM HA	301,000	0.12321%
278	SAXMAN SEAPORT	21,000	0.00860%
279	TLINGIT-HAIDA RHA	653,000	0.26730%
280	CITY OF TOKSOOK BAY	3,000	0.00123%
281	BARANOF ISLAND HA	157,000	0.06427%
282	CITY OF DELTA JUNCTION	42,000	0.01719%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	244,000	0.09988%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	21,000	0.00860%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	190,000	0.07778%
290	CITY OF UPPER KALSKAG	2,000	0.00082%
291	CITY OF SHAKTOOLIK	-	0.00000%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	212,000	0.08678%
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	940,000	0.38478%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	46,000	0.01883%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	234,000	0.09579%
Total		244,293,000	100.00000%

All amounts are determined without rounding. Rounded amounts are displayed.

State of Alaska Public Employees' Retirement System
Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2021

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
101	STATE OF ALASKA (EMPLOYER)	-	-
102	SOUTHWEST REGION SD	646,611	927
103	ANNETTE ISLAND SD	347,757	499
104	BERING STRAIT SD	1,669,052	2,393
105	CHATHAM SD	115,919	166
106	ALASKA MUNICIPAL LEAGUE	19,924	29
107	CITY OF VALDEZ	1,997,791	2,864
108	JUNEAU BOROUGH SD	2,919,710	4,186
109	MATANUSKA-SUSITNA BOROUGH	5,081,418	7,286
110	MATANUSKA-SUSITNA BOROUGH SD	6,453,428	9,253
111	ANCHORAGE SD	19,179,160	27,499
112	COPPER RIVER SD	235,460	338
113	UNIVERSITY OF ALASKA	22,319,840	32,002
115	CITY OF KENAI	1,577,585	2,262
116	FAIRBANKS NORTH STAR BOROUGH	4,952,820	7,101
117	FAIRBANKS NORTH STAR BOROUGH SD	7,123,584	10,214
118	DENALI BOROUGH SD	241,800	347
120	CITY AND BOROUGH OF SITKA	1,982,396	2,842
121	CHUGACH SD	115,919	166
122	KETCHIKAN GATEWAY BOROUGH	1,129,305	1,619
123	CITY OF SOLDOTNA	861,242	1,235
124	IDITAROD AREA SD	196,519	282
125	KUSPUK SD	395,755	567
126	CITY AND BOROUGH OF JUNEAU	7,676,916	11,007
128	CITY OF KODIAK	1,594,792	2,287
129	CITY OF FAIRBANKS	1,648,223	2,363
131	CITY OF WASILLA	1,673,580	2,400
132	CITY OF SKAGWAY (See employer 296)	-	-
133	SITKA BOROUGH SD	523,447	751
134	CITY OF PALMER	873,921	1,253
135	CITY AND BOROUGH OF WRANGELL	700,042	1,004
136	CITY OF BETHEL	1,374,727	1,971
137	VALDEZ CITY SD	418,395	600
138	HOONAH CITY SD	110,485	158
139	CITY OF NOME	743,512	1,066
140	CITY OF KOTZEBUE	961,765	1,379
141	GALENA CITY SD	743,512	1,066
143	CITY OF PETERSBURG	1,029,687	1,476
144	BRISTOL BAY BOROUGH	663,817	952
145	NORTH SLOPE BOROUGH	15,755,021	22,590
146	WRANGELL PUBLIC SD	169,350	243
148	CITY OF CORDOVA	652,044	935
149	NOME CITY SD	282,553	405
151	CITY OF KING COVE	214,631	308
152	ALASKA HOUSING FINANCE CORPORATION	3,891,437	5,580
153	LOWER YUKON SD	1,694,410	2,429
154	NORTHWEST ARCTIC BOROUGH SD	1,513,286	2,170
155	SOUTHEAST ISLAND SD	182,935	262
156	PRIBILOF SD	63,393	91
157	LOWER KUSKOKWIM SD	3,899,587	5,591
158	KODIAK ISLAND BOROUGH SD	1,455,327	2,087
159	YUKON FLATS SD	207,386	297
160	YUKON / KOYUKUK SD	559,671	802
161	NORTH SLOPE BOROUGH SD	2,444,261	3,505
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	923,729	1,324
164	LAKE AND PENINSULA BOROUGH SD	387,604	556
165	SITKA COMMUNITY HOSPITAL	-	-

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
166	TANANA SD	19,924	29
167	SOUTHEAST REGIONAL RESOURCE CENTER	361,341	518
168	HYDABURG CITY SD	102,335	147
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	321,494	461
171	CITY OF BARROW	295,231	423
172	CITY OF SAINT PAUL	332,361	477
173	MUNICIPALITY OF ANCHORAGE	42,923,535	61,544
174	KODIAK ISLAND BOROUGH	573,256	822
175	NOME JOINT UTILITY SYSTEM	195,613	280
176	CITY OF SAND POINT	232,744	334
177	KETCHIKAN GATEWAY BOROUGH SD	1,451,704	2,081
178	CITY OF DILLINGHAM	586,840	841
179	CITY OF UNALASKA	2,417,998	3,467
180	KENAI PENINSULA BOROUGH	3,893,248	5,582
181	CITY OF KETCHIKAN	2,122,767	3,044
182	CITY OF SEWARD	901,089	1,292
183	CITY OF FORT YUKON	127,692	183
184	BRISTOL BAY BOROUGH SD	71,544	103
185	CORDOVA CITY SD	216,442	310
186	CITY OF CRAIG	317,872	456
187	PETERSBURG MEDICAL CENTER	1,631,922	2,340
189	HAINES BOROUGH	522,541	749
190	KENAI PENINSULA BOROUGH SD	3,628,808	5,203
191	CITY OF NORTH POLE	591,368	848
192	CITY OF GALENA	195,613	280
193	CITY OF NENANA	26,263	38
195	YUPIIT SD	404,811	580
196	NENANA CITY SD	392,132	562
198	CITY OF SAXMAN	19,924	29
199	CITY OF HOONAH	189,274	271
200	CITY OF PELICAN	26,263	38
202	CITY OF WHITTIER	268,063	384
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	261,723	375
204	CRAIG CITY SD	190,180	273
205	DILLINGHAM CITY SD	268,063	384
206	CITY OF THORNE BAY	71,544	103
208	CITY OF AKUTAN	188,368	270
209	UNALASKA CITY SD	191,085	274
211	KASHUNAMIUT SD	356,813	512
215	CITY OF HOMER	1,393,745	1,998
218	SPECIAL EDUCATION SERVICE AGENCY	39,847	57
219	BARTLETT REGIONAL HOSPITAL	7,714,047	11,060
220	NORTHWEST ARCTIC BOROUGH	501,712	719
221	SAINT MARY'S SD	232,744	334
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	268,063	384
224	COPPER RIVER BASIN RHA	123,164	177
225	SKAGWAY CITY SD	57,959	83
227	CITY OF KLAUOCK	148,521	213
228	PETERSBURG CITY SD	210,103	301
230	ALEUTIANS EAST BOROUGH	189,274	271
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA (Terminated)	-	-
235	CITY OF HUSLIA	35,319	51
237	CITY OF KALTAG	7,245	10
240	HAINES BOROUGH SD	187,463	269
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	-	-

State of Alaska Public Employees' Retirement System
Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2021

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
243	CITY OF ATKA	7,245	10
244	ALEUTIANS EAST BOROUGH SD	202,858	291
246	DELTA/GREELY SD	337,795	484
247	LAKE AND PENINSULA BOROUGH	78,789	113
248	CITY AND BOROUGH OF YAKUTAT	174,784	251
249	CITY OF UNALAKLEET	-	-
251	KLAWOCK CITY SD	149,427	214
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	465,487	667
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	9,056	13
258	DENALI BOROUGH	110,485	158
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	2,717	4
262	COOK INLET HOUSING AUTHORITY	2,266,760	3,250
263	INTERIOR RHA	241,800	347
264	YAKUTAT SD	57,959	83
265	KAKE CITY SD	123,164	177
266	CITY OF QUINHAGAK (Terminated)	-	-
267	ALEUTIAN HOUSING AUTHORITY	162,105	232
270	BERING STRAITS RHA	312,438	448
271	CITY OF EGEGIK	19,924	29
275	ILISAGVIK COLLEGE	1,141,078	1,636
276	NORTH PACIFIC RIM HA	272,591	391
278	SAXMAN SEAPORT	19,018	27
279	TLINGIT-HAIDA RHA	591,368	848
280	CITY OF TOKSOOK BAY	2,717	4
281	BARANOF ISLAND HA	142,182	204
282	CITY OF DELTA JUNCTION	38,036	55
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	220,971	317
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	19,018	27
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	172,067	247
290	CITY OF UPPER KALSKAG	1,811	3
291	CITY OF SHAKTOOLIK	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	191,991	275
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-
296	MUNICIPALITY OF SKAGWAY	851,280	1,221
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	41,658	60
299	ALASKA GASLINE DEVELOPMENT CORPORATION	211,914	304
Total		221,235,927	317,210

All amounts are determined without rounding. Rounded amounts are displayed.