



State of Alaska

Public Employees' Retirement System

Information Required
Under Governmental
Accounting
Standards Board
Statement No. 75 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 75 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. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2022 reporting based on a measurement date of June 30, 2021. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2021 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated September 22, 2021 for any supplemental information or documentation.

This report covers the postretirement healthcare (OPEB) portion of PERS. A separate GASB 68 report will be issued for the pension portion of PERS.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 75 as of the June 30, 2021 measurement date.

The Alaska Retirement Management Board (ARMB) 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 ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement, document or filing made without prior review by Buck.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic 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. In particular, retiree group benefits models necessarily rely on the use of approximations and estimates and are sensitive to changes in these approximations and estimates and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. An analysis of the potential range of such

future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate and to changes in the healthcare cost trend rates.

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 the June 30, 2021 measurement date, as GASB 75 permits. In our 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 OPEB liability" and "plan fiduciary net position as a percentage of the total OPEB liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 75 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

Use of Models

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 internally developed models that apply 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 whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal models are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. The 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 models, extra checking and review are completed. Significant changes to the internal models 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.

Additional models used in valuing health benefits are described later in the report.

COVID-19

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered, and an adjustment was made in setting the medical per capita claims cost assumption. FY20 medical claims were adjusted for a COVID-19 related decline in claims during the last four months (March – June) of FY20. A more detailed explanation on these adjustments is shown in Section 2.

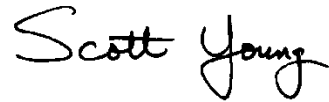
This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174 and Scott can be reached at (216) 315-1929.

Respectfully submitted,



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Principal
Buck



Scott Young, FSA, EA, MAAA
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¹ Through FY2039

Section 1: GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2021	June 30, 2020
Reporting Date	June 30, 2022	June 30, 2021
Service cost	\$ 82,428,000	\$ 95,615,000
Interest cost	535,241,000	577,711,000
Expected return on assets	(564,881,000)	(563,369,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(53,880,667)	(51,899,412)
Current period effect of changes in assumptions	(193,890,667)	(450,955,294)
Current period difference between projected and actual investment earnings	(345,902,000)	49,042,400
Member contributions	0	0
Administrative expenses	4,859,000	6,203,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	69,442,761	217,297,813
Current period recognition of prior years' deferred inflows of resources	(422,901,987)	(170,611,987)
Other Additions Less Other Deductions	<u>(596,000)</u>	<u>(459,000)</u>
Total	\$ (890,081,560)	\$ (291,425,480)

The employers' allocation of the OPEB 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:

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

Actuarial Assumptions

The total OPEB 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 from 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 next experience study will cover experience for the period from July 1, 2017 to June 30, 2021, which would affect the actuarial assumptions effective beginning with the June 30, 2022 actuarial valuation.

Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net OPEB Liability

The employers' allocations of net OPEB 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 inflows/outflows as of the June 30, 2021 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2021
June 30, 2018	Asset Gain	5 years	\$ (4,768,292)
June 30, 2019	Asset Loss	5 years	\$ 40,800,721
June 30, 2020	Asset Loss	5 years	\$ 147,127,200
June 30, 2021	Assumption Change	1.5 years	\$ (96,945,333)
June 30, 2021	Asset Gain	5 years	\$ (1,383,608,000)
June 30, 2021	Liability Gain	1.5 years	\$ (26,940,333)

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 OPEB liability to changes in the discount rate

The table below shows the development of the net OPEB 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%) or one percentage point higher (8.38%) than the current rate (\$ in thousands):

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 106,473	\$ 82,428	\$ 64,526
Interest	523,262	535,241	542,071
EGWP rebates	52,356	52,356	52,356
Benefit payments	(440,234)	(440,234)	(440,234)
Net change to inflows/outflows	<u>(421,478)</u>	<u>(371,657)</u>	<u>(331,203)</u>
Net change in total OPEB liability	\$ (179,621)	\$ (141,866)	\$ (112,484)
Total OPEB liability-beginning	\$ 8,286,059	\$ 7,360,653	\$ 6,594,143
Total OPEB liability-ending (a)	\$ 8,106,438	\$ 7,218,787	\$ 6,481,659
Plan fiduciary net position-ending (b)	\$ 9,784,141	\$ 9,784,141	\$ 9,784,141
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (1,677,703)	\$ (2,565,354)	\$ (3,302,482)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The table below shows the development of the net OPEB liability as of June 30, 2021 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower or one percentage point higher than the current rates (\$ in thousands):

	1.00% Decrease	Current Trend Rates	1.00% Increase
Service cost	\$ 71,494	\$ 82,428	\$ 96,258
Interest	471,234	535,241	612,795
EGWP rebates	52,356	52,356	52,356
Benefit payments	(440,234)	(440,234)	(440,234)
Net change to inflows/outflows	<u>(263,752)</u>	<u>(371,657)</u>	<u>(506,419)</u>
Net change in total OPEB liability	\$ (108,902)	\$ (141,866)	\$ (185,244)
Total OPEB liability-beginning	\$ 6,504,271	\$ 7,360,653	\$ 8,397,682
Total OPEB liability-ending (a)	\$ 6,395,369	\$ 7,218,787	\$ 8,212,438
Plan fiduciary net position-ending (b)	\$ 9,784,141	\$ 9,784,141	\$ 9,784,141
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (3,388,772)	\$ (2,565,354)	\$ (1,571,703)

Section 2: Actuarial Assumptions and Methods¹

Description of Actuarial Methods and Valuation Procedures

The funding method used in this valuation was adopted by the Board in October 2006. Changes in methods were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017. 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 Cost Method

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay.

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 and EGWP implementation. 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 and postemployment healthcare 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.

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 6/30/2020 valuation report.

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.

Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY15, the asset value method recognizes 20% of the gain or loss each year, for a period of five 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 have been no changes in the asset or valuation methods since the prior valuation.

Valuation of Retiree Medical and Prescription Drug Benefits

This section outlines the detailed methodology used in the internal model developed by Buck to calculate the initial per capita claims cost rates for the PERS postemployment healthcare plan. Note that the methodology reflects the results of our annual experience rate update for the period from July 1, 2019 to June 30, 2020.

Base claims cost rates are incurred healthcare costs expressed as a rate per member per year. Ideally, claims cost rates should be derived for each significant component of cost that can be expected to require differing projection assumptions or methods (i.e., medical claims, prescription drug claims, administrative costs, etc). Separate analysis is limited by the availability and historical credibility of cost and enrollment data for each component of cost. This valuation reflects non-prescription claims separated by Medicare status, including eligibility for free Part A coverage. Prescription costs are analyzed separately as in prior valuations. Administrative costs are assumed in the final per capita claims cost rates used for valuation purposes, as described below. Analysis to date on Medicare Part A coverage is limited since Part A claim data is not available by individual, nor is this status incorporated into historical claim data.

Benefits

Medical, prescription drug, dental, vision and audio coverage is provided through the AlaskaCare Retiree Health Plan and is available to employees of the State and subdivisions who meet retirement criteria based on the retirement plan tier in effect at their date of hire. Health plan provisions do not vary by retirement tier or age, except for Medicare coordination for those Medicare-eligible. Dental, vision and audio claims (DVA) are excluded from data analyzed for this valuation because those are retiree-pay all benefits where rates are assumed to be self-supporting. Buck relies upon rates set by a third-party for the DVA benefits. Buck reviewed historical rate-setting information and views contribution rate adjustments made are not unreasonable.

Administration and Data Sources

The plan was administered by Wells Fargo Insurance Services (acquired by HealthSmart, in January 2012) from July 1, 2009 through December 31, 2013 and by Aetna effective January 1, 2014.

Claims incurred for the period from July 2018 through June 2020 (FY19 through FY20) were provided by the State of Alaska from reports extracted from their data warehouse, which separated claims by Medicare status. Monthly enrollment data for the same period was provided by Aetna.

Aetna also provided census information identifying Medicare Part B only participants. These participants are identified when hospital claims are denied by Medicare; Aetna then flags that participant as a Part B only participant. Buck added newly identified participants to our list of Medicare Part B only participants. Buck assumes that once identified as Part B only, that participant remains in that status until we are notified otherwise.

Aetna provided a snapshot file as of July 1, 2020 of retirees and dependents that included a coverage level indicator. The monthly enrollment data includes double coverage participants. These are participants whereby both the retiree and spouse are retirees from the State and both are reflected with Couple coverage in the enrollment. In this case, such a couple would show up as four members in the monthly enrollment (each would be both a retiree and a spouse). As a result, the snapshot census file was used to adjust the total member counts in the monthly enrollment reports to estimate the number of unique participants enrolled in coverage. Based on the snapshot files from the last two valuations, the total member count in the monthly enrollment reports needs to be reduced by approximately 13% to account for the number of participants with double coverage.

Aetna does not provide separate experience by Medicare status in standard reporting so the special reports mentioned above from the data warehouse were used this year to obtain that information and incorporate it into the per capita rate development for each year of experience (with corresponding weights applied in the final per capita cost).

Methodology

Buck projected historical claim data to FY21 for retirees using the following summarized steps:

1. Develop historical annual incurred claim cost rates – an analysis of medical costs was completed based on claims information and enrollment data provided by the State of Alaska and Aetna for each year in the experience period of FY19 through FY20.
 - Costs for medical services and prescriptions were analyzed separately, and separate trend rates were developed to project expected future medical and prescription costs for the valuation year (e.g. from the experience period up through FY21).
 - Because the reports provided reflected incurred claims, no additional adjustment was needed to determine incurred claims to be used in the valuation.
 - An offset for costs expected to be reimbursed by Medicare was incorporated beginning at age 65. Alaska retirees who do not have 40 quarters of Medicare-covered compensation do not qualify for Medicare Part A coverage free of charge. This is a relatively small and closed group. Medicare was applied to State employment for all employees hired after March 31, 1986. For the “no-Part A” individuals who are required to enroll in Medicare Part B, the State is the primary payer for hospital bills and other Part A services. Claim experience is not available separately for participants with both Medicare Parts A and B and those with Part B only. For Medicare Part B only participants, a lower average claims cost was applied to retirees covered by both Medicare Part A and B vs. retirees covered only by Medicare Part B based upon manual rate models that estimate the Medicare covered proportion of medical costs. To the extent that no-Part A claims can be isolated and applied strictly to the appropriate closed group, actuarial accrued liability will be more accurate.
 - Based on census data received from Aetna, less than 1% of the current retiree population was identified as having coverage only under Medicare Part B. We assume that 5% of actives hired before April 1, 1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.
 - Based upon a reconciliation of valuation census data to the snapshot eligibility files provided by Aetna as of July 1, 2019, and July 1, 2020, Buck adjusted member counts used for duplicate records where participants have double coverage; i.e. primary coverage as a retiree and secondary coverage as the covered spouse of another retiree. This is to reflect the total cost per distinct individual/member which is then applied to distinct members in the valuation census.
 - Buck understands that pharmacy claims reported do not reflect rebates. Based on actual pharmacy rebate information provided by Aetna for years through 2018 and Optum for January 2019 through June 2020, rebates were assumed to be 17% of prescription drug claims for FY19 and 19.5% of prescription drug claims for FY20.
2. Develop estimated EGWP reimbursements – Segal provided estimated 2021 EGWP subsidies, developed with the assistance of OptumRx. These amounts are applicable only to Medicare-eligible participants.

3. Adjust for claim fluctuation, anomalous experience, etc. – explicit adjustments are often made for anticipated large claims or other anomalous experience. FY19 and FY20 experience were compared to assess the impact of COVID-19 and whether an adjustment to FY20 claims was indicated for use in the June 30, 2020 valuation. A material decrease in medical claims during March 2020 to June 2020 was experienced due to COVID-19. Therefore, an adjustment was made for those months to adjust for the decrease that is not expected to continue in future years. There was an observed spike in prescription drug claims in March 2020; however, the FY20 prescription drug experience appears reasonable to use without adjustment for COVID-19. To adjust for the decrease in medical claims due to COVID-19 during the last 4 months of FY20, the per capita cost during the first 8 months was used as the basis for estimating claims that would have occurred in the absence of COVID-19. Due to group size and demographics, we did not make any additional large claim adjustments. We do blend both Alaska plan-specific and national trend factors as described below. Buck compared data utilized to lag reports and quarterly plan experience presentations provided by the State and Aetna to assess accuracy and reasonableness of data.
4. Trend all data points to the projection period – project prior years’ experience forward to FY21 for retiree benefits on an incurred claim basis. Trend factors derived from historical Alaska-specific experience and national trend factors are shown in the table in item 5 below.
5. Apply credibility to prior experience – adjust prior year’s data by assigning weight to recent periods, as shown at the right of the table below. The Board approved a change in the weighting of experience periods beginning with the June 30, 2017 valuation as outlined below. Note also that we averaged projected plan costs using Alaska-specific trend factors and national trend factors, assigning 75% weight to Alaska-specific trends and 25% to national trends:

Alaska-Specific and National Average Weighted Trend from Experience Period to Valuation Year			
Experience Period	Medical	Prescription	Weighting Factors
FY19 to FY20	7.3% Pre-Medicare / 4.6% Medicare	1.2%	50%
FY20 to FY21	6.3% Pre-Medicare / 5.2% Medicare	7.6%	50%

Trend assumptions used for rate development are assessed annually and as additional/improved reporting becomes available, we will incorporate into rate development as appropriate.

6. Develop separate administration costs – no adjustments were made for internal administrative costs. Third party retiree plan administration fees for FY21 are based upon total fees projected to 2021 by Segal based on actual FY20 fees. The annual per participant per year administrative cost rate for medical and prescription benefits is \$449.

Healthcare Reform

Healthcare Reform legislation passed on March 23, 2010 included several provisions with potential implications for the State of Alaska Retiree Health Plan liability. Buck evaluated the impact due to these provisions.

Because the State plan is retiree-only, and was in effect at the time the legislation was enacted, not all provisions of the health reform legislation apply to the State plan. Unlimited lifetime benefits and dependent coverage to age 26 are two of these provisions. We reviewed the impact of including these provisions, but there was no decision made to adopt them, and no requirement to do so.

Because Transitional Reinsurance fees are only in effect until 2016, we excluded these for valuation purposes.

The Further Consolidated Appropriations Act, 2020 passed in December 2019 repealed several healthcare-related taxes, including the Cadillac Tax.

The Tax Cuts and Jobs Act passed in December 2017 included the elimination of the individual mandate penalty and changed the inflation measure for purposes of determining the limits for the High Cost Excise Tax to use chained CPI. It is our understanding the law does not directly impact other provisions of the ACA. While the nullification of the ACA's individual mandate penalty does not directly impact employer group health plans, it could contribute to the destabilization of the individual market and increase the number of uninsured. Such destabilization could translate to increased costs for employers. We have considered this when setting our healthcare cost trend assumptions and will continue to monitor this issue.

We have not identified any other specific provision of health care reform or its potential repeal that would be expected to have a significant impact on the measured obligation. We will continue to monitor legislative activity.

Data

In accordance with actuarial standards, we note the following specific data sources and steps taken to value retiree medical benefits:

The Division of Retirement and Benefits provided pension valuation census data, which for people currently in receipt of healthcare benefits was supplemented by coverage data from the healthcare claims administrator (Aetna).

Certain adjustments and assumptions were made to prepare the data for valuation:

- Some records provided on the Aetna data were associated with a participant social security number not listed on the RIN-to-SSN translation file. We reconciled those participants with the pension valuation data as either a surviving spouse or a retiree in the appropriate plan based on account structure information in the Aetna data.
- All records provided with retiree medical coverage on the Aetna data were included in this valuation and we relied on the Aetna data as the source of medical coverage for current retirees and their dependents.
- Some records in the Aetna data were duplicates due to the double coverage (i.e. coverage as a retiree and as a spouse of another retiree) allowed under the Plan. Records were adjusted for these members so that each member was only valued once. Any additional value of the double coverage (due to coordination of benefits) is small and reflected in the per capita costs.
- Covered children included in the Aetna data were valued until age 23, unless disabled. We assumed that those dependents over 23 were only eligible and valued due to being disabled.
- For individuals included in the pension data expecting a future pension, we valued health benefits starting at the same point that the pension benefit is assumed to start.

We are not aware of any other issues that would be expected to have a material impact on the results and there are no unresolved matters related to the data.

The chart below shows the basis of setting the per capita claims cost assumption, which includes both PERS and TRS.

	Medical		Prescription Drugs (Rx)	
	Pre-Medicare	Medicare	Pre-Medicare	Medicare
A. Fiscal 2019				
1. Incurred Claims	\$ 230,731,518	\$ 80,855,220	\$ 63,846,605	\$ 183,281,273
2. Adjustments for Rx Rebates	0	0	(10,853,923)	(31,157,816)
3. Net incurred claims	\$ 230,731,518	\$ 80,855,220	\$ 52,992,682	\$ 152,123,456
4. Average Enrollment	20,625	42,843	20,625	42,843
5. Claim Cost Rate (3) / (4)	11,187	1,887	2,569	3,551
6. Trend to Fiscal 2021	1.141	1.101	1.089	1.089
7. Fiscal 2021 Incurred Cost Rate (5) x (6)	\$ 12,762	\$ 2,077	\$ 2,798	\$ 3,867
B. Fiscal 2020				
1. Incurred Claims	\$ 229,531,664	\$ 89,497,345	\$ 64,442,660	\$ 188,022,328
2. Adjustments for Rx Rebates	0	0	(12,566,319)	(36,664,354)
3. Net incurred claims	\$ 229,531,664	\$ 89,497,345	\$ 51,876,341	\$ 151,357,974
4. Average Enrollment	19,354	44,965	19,354	44,965
5. Claim Cost Rate (3) / (4)	11,860	1,990	2,680	3,366
6. Trend to Fiscal 2021	1.063	1.052	1.076	1.076
7. Fiscal 2021 Incurred Cost Rate (5) x (6)	\$ 12,609	\$ 2,094	\$ 2,885	\$ 3,623

	Medical		Prescription Drugs (Rx)	
	Pre-Medicare	Medicare	Pre-Medicare	Medicare
C. Incurred Cost Rate by Fiscal Year				
1. Fiscal 2019 A.(7)	12,762	2,077	2,798	3,867
2. Fiscal 2020 B.(7)	12,609	2,094	2,885	3,623

D. Weighting by Fiscal Year				
1. Fiscal 2019	50%	50%	50%	50%
2. Fiscal 2020	50%	50%	50%	50%

E. Fiscal 2021 Incurred Cost Rate				
1. Rate at Average Age C x D	\$ 12,685	\$ 2,086	\$ 2,842	\$ 3,745
2. Average Aging Factor	0.826	1.263	0.838	1.121
3. Rate at Age 65 (1) / (2)	\$ 15,360	\$ 1,651	\$ 3,393	\$ 3,340

F. Development of Part A&B and Part B Only Cost from Pooled Rate Above				
1. Part A&B Average Enrollment		44,568		
2. Part B Only Average Enrollment		398		
3. Total Medicare Average Enrollment B(4)		44,965		
4. Cost ratio for those with Part B only to those with Parts A&B		3.300		
5. Factor to determine cost for those with Parts A&B (2) / (3) x (4) + (1) / (3) x 1.00		1.020		
6. Medicare per capita cost for all participants: E(3)		\$ 1,651		
7. Cost for those eligible for Parts A&B: (6) / (5)		\$ 1,618		
8. Cost for those eligible for Part B only: (7) x (4)		\$ 5,340		



Following the development of total projected costs, a distribution of per capita claims cost was developed. This was accomplished by allocating total projected costs to the population census used in the valuation. The allocation was done separately for each of prescription drugs and medical costs for the Medicare eligible and pre-Medicare populations. The allocation weights were developed using participant counts by age and assumed morbidity and aging factors. Results were tested for reasonableness based on historical trend and external benchmarks for costs paid by Medicare.

Below are the results of this analysis:

**Distribution of Per Capita Claims Cost by Age
for the Period July 1, 2020 through June 30, 2021**

Age	Medical and Medicare Parts A & B	Medical and Medicare Part B Only	Prescription Drug	Medicare EGWP Subsidy
45	\$ 9,374	\$ 9,374	\$ 2,072	\$ 0
50	10,605	10,605	2,461	0
55	11,999	11,999	2,923	0
60	13,576	13,576	3,149	0
65	1,618	5,340	3,340	1,003
70	1,876	6,191	3,688	1,107
75	2,174	7,177	4,071	1,223
80	2,401	7,923	3,971	1,192

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 2013-2017 actual experience.

RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

Deaths are assumed to result from occupational causes 75% of the time for Peace Officer/Firefighters, and 40% of the time for Others.

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

Select and ultimate rates based upon the 2013-2017 actual experience (see Tables 2a and 2b).

Disability

Incidence rates based on 2013-2017 actual experience (see Table 3).

Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, and 40% of the time for Others.

Retirement

Retirement rates based upon the 2013-2017 actual experience (see Tables 4a and 4b).

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% of 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.

Dependent Spouse Medical Coverage Election

Applies to members who do not have double medical coverage. For Others, 65% of male members and 60% of female members are assumed to be married and cover a dependent spouse. For Peace Officer/Firefighters, 75% of male members and 50% of female members are assumed to be married and cover a dependent spouse.

Dependent Children

Benefits for dependent children have been valued only for members currently covering their dependent children. These benefits are only valued through the dependent children's age 23 (unless the child is disabled).

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 17.09% 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.

Active Data Adjustment

No adjustment was made to reflect participants who terminate employment before the valuation date and are subsequently rehired after the valuation date.

Alaska Cost-of-Living Adjustments (COLA)

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

Postretirement Pension Adjustment (PRPA)

50% and 75% of assumed inflation, or 1.25% and 1.875% respectively, is valued for the annual automatic 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 \$4,934,000 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.

Re-Employment Option

All re-employed retirees are assumed to return to work under the Standard Option.

Service

Total credited service is provided by the State. This service is assumed to be the only service that should be used to calculate benefits. Additionally, the State provides claimed service (including Bureau of Indian Affairs Service). Claimed service is used for vesting and eligibility purposes as described in Section 3.

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.

Per Capita Claims Cost

Sample claims cost rates adjusted to age 65 for FY21 medical and prescription drugs are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 15,360	\$ 3,393
Medicare Parts A & B	\$ 1,618	\$ 3,340
Medicare Part B Only	\$ 5,340	\$ 3,340
Medicare Part D – EGWP	N/A	\$ 1,003

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2021 fiscal year (July 1, 2020 – June 30, 2021).

The EGWP subsidy is assumed to increase in future years by the trend rates shown on the following pages. No future legislative changes or other events are anticipated to impact the EGWP subsidy. If any legislative or other changes occur in the future that impact the EGWP subsidy (which could either increase or decrease the plan's Actuarial Accrued Liability), those changes will be evaluated and quantified when they occur.

Third Party Administrator Fees

\$449 per person per year; assumed to increase at 4.5% per year.

Medicare Part B Only

We assume that 5% of actives hired before April 1, 1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.

Healthcare Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 6.5% is applied to the FY21 pre-Medicare medical claims costs to get the FY22 medical claims costs.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP
FY21	6.5%	5.4%	7.5%
FY22	6.3%	5.4%	7.1%
FY23	6.1%	5.4%	6.8%
FY24	5.9%	5.4%	6.4%
FY25	5.8%	5.4%	6.1%
FY26	5.6%	5.4%	5.7%
FY27-FY40	5.4%	5.4%	5.4%
FY41	5.3%	5.3%	5.3%
FY42	5.2%	5.2%	5.2%
FY43	5.1%	5.1%	5.1%
FY44	5.1%	5.1%	5.1%
FY45	5.0%	5.0%	5.0%
FY46	4.9%	4.9%	4.9%
FY47	4.8%	4.8%	4.8%
FY48	4.7%	4.7%	4.7%
FY49	4.6%	4.6%	4.6%
FY50+	4.5%	4.5%	4.5%

For the June 30, 2014 valuation and later, the updated Society of Actuaries' Healthcare Cost Trend Model is used to project medical and prescription drug costs. This model estimates trend amounts that are projected out for 80 years. The model has been populated with assumptions that are specific to the State of Alaska.

Aging Factors

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	2.5%	1.5%
65-74	3.0%	2.0%
75-84	2.0%	-0.5%
85-94	0.3%	-2.5%
95+	0.0%	0.0%

Retired Member Contributions for Medical Benefits

Currently contributions are required for PERS members who are under age 60 and have less than 30 years of service (25 for Peace Officer/Firefighter). Eligible Tier 1 members are exempt from contribution requirements. Annual FY21 contributions based on monthly rates shown below for calendar 2021 are assumed based on the coverage category for current retirees. The composite rate shown is used for current active and inactive members in tier 2 or 3 who are assumed to retire prior to age 60 with less than 30 years of service and who are not disabled. For dependent children, we value 1/3 of the annual retiree contribution to estimate the per child rate based upon the assumed number of children in rates where children are covered.

Coverage Category	Calendar 2021 Annual Contribution	Calendar 2021 Monthly Contribution	Calendar 2020 Monthly Contribution
Retiree Only	\$ 8,448	\$ 704	\$ 741
Retiree and Spouse	\$ 16,896	\$ 1,408	\$ 1,482
Retiree and Child(ren)	\$ 11,940	\$ 995	\$ 1,047
Retiree and Family	\$ 20,388	\$ 1,699	\$ 1,788
Composite	\$ 12,552	\$ 1,046	\$ 1,101

Trend Rate for Retired Member Medical Contributions

The table below shows the rate used to project the retired member medical contributions from the shown fiscal year to the next fiscal year. For example, 0.0% is applied to the FY21 retired member medical contributions to get the FY22 retired member medical contributions.

Trend Assumptions	
FY21	0.0%
FY22	0.0%
FY23+	4.0%

Graded trend rates for retired member medical contributions are consistent with the rates used for the June 30, 2019 valuation. Actual FY21 retired member medical contributions are reflected in the valuation.

Healthcare Participation

100% system paid of members and their spouses are assumed to elect healthcare benefits as soon as they are eligible. 20% of non-system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible.

Changes in Assumptions Since the Prior Valuation

Healthcare claim costs are updated annually. Retired member contributions were updated to reflect the 5% decrease from CY20 to CY21. The amount included in the June 30, 2020 Normal Cost, which is based on the average of actual administrative expenses during the last two fiscal years, was changed from \$3,744,000 to \$4,934,000.

Table 1: Salary Scale

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

Table 2a: Turnover Rates for Peace Officer / Firefighter

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
0	15.00%	15.00%
1	12.00%	8.00%
2	7.20%	6.40%
3	5.67%	5.60%
4	6.48%	7.20%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
<23	4.70%	6.80%	39	2.04%	2.98%
23	4.46%	6.80%	40	1.68%	3.39%
24	4.22%	6.80%	41	1.67%	3.37%
25	3.98%	6.80%	42	1.67%	3.36%
26	3.74%	6.80%	43	1.71%	3.33%
27	3.50%	6.80%	44	1.76%	3.31%
28	3.32%	6.63%	45	1.81%	3.28%
29	3.14%	6.46%	46	1.85%	3.25%
30	2.96%	6.29%	47	1.90%	3.23%
31	2.79%	6.12%	48	2.22%	3.19%
32	2.61%	5.95%	49	2.53%	3.15%
33	2.50%	5.36%	50	3.18%	6.42%
34	2.39%	4.77%	51	4.24%	6.32%
35	2.28%	4.18%	52	4.24%	6.19%
36	2.17%	3.60%	53	4.24%	6.04%
37	2.06%	3.01%	54	4.24%	3.00%
38	2.05%	2.99%	55+	3.00%	2.00%

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

Hire Age Under 35			Hire Age Over 35		
Years of Service	Male	Female	Years of Service	Male	Female
0	29.00%	29.00%	0	20.00%	20.00%
1	16.25%	20.00%	1	12.00%	15.00%
2	13.00%	16.00%	2	10.00%	12.50%
3	10.40%	12.80%	3	8.50%	10.00%
4	8.45%	10.40%	4	8.50%	9.00%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female	Age	Male	Female
<23	11.40%	12.99%	39	5.47%	5.23%
23	10.83%	12.21%	40	4.86%	5.65%
24	10.26%	11.43%	41	4.71%	5.51%
25	9.69%	10.65%	42	4.56%	5.38%
26	9.12%	9.87%	43	4.50%	5.19%
27	8.55%	9.09%	44	4.44%	4.99%
28	8.30%	8.72%	45	4.39%	4.80%
29	8.05%	8.34%	46	4.33%	4.60%
30	7.80%	7.97%	47	4.27%	4.41%
31	7.54%	7.60%	48	4.26%	4.40%
32	7.29%	7.23%	49	4.24%	4.39%
33	6.99%	6.88%	50	3.63%	4.45%
34	6.69%	6.53%	51	3.60%	4.43%
35	6.39%	6.17%	52	3.56%	4.40%
36	6.10%	5.82%	53	3.52%	4.37%
37	5.80%	5.47%	54	4.17%	6.20%
38	5.63%	5.35%	55+	3.00%	5.00%

Table 3: Disability Rates

Age	Peace Officer / Firefighter		Others	
	Male	Female	Male	Female
<23	0.0179%	0.0112%	0.0327%	0.0376%
23	0.0244%	0.0153%	0.0360%	0.0400%
24	0.0310%	0.0194%	0.0392%	0.0424%
25	0.0374%	0.0234%	0.0425%	0.0448%
26	0.0440%	0.0275%	0.0456%	0.0472%
27	0.0505%	0.0316%	0.0489%	0.0496%
28	0.0526%	0.0329%	0.0501%	0.0510%
29	0.0548%	0.0343%	0.0513%	0.0524%
30	0.0570%	0.0356%	0.0524%	0.0538%
31	0.0591%	0.0370%	0.0536%	0.0554%
32	0.0612%	0.0383%	0.0548%	0.0568%
33	0.0634%	0.0397%	0.0566%	0.0586%
34	0.0657%	0.0411%	0.0584%	0.0606%
35	0.0679%	0.0425%	0.0602%	0.0624%
36	0.0702%	0.0439%	0.0620%	0.0644%
37	0.0724%	0.0453%	0.0638%	0.0662%
38	0.0757%	0.0473%	0.0669%	0.0696%
39	0.0789%	0.0493%	0.0701%	0.0728%
40	0.0822%	0.0514%	0.0734%	0.0762%
41	0.0854%	0.0534%	0.0765%	0.0794%
42	0.0886%	0.0554%	0.0797%	0.0826%
43	0.0977%	0.0611%	0.0879%	0.0908%
44	0.1066%	0.0667%	0.0962%	0.0990%
45	0.1157%	0.0723%	0.1043%	0.1072%
46	0.1247%	0.0780%	0.1125%	0.1154%
47	0.1337%	0.0836%	0.1208%	0.1236%
48	0.1462%	0.0914%	0.1329%	0.1360%
49	0.1588%	0.0993%	0.1451%	0.1484%
50	0.1714%	0.1071%	0.1572%	0.1608%
51	0.1839%	0.1150%	0.1694%	0.1734%
52	0.1965%	0.1228%	0.1815%	0.1858%
53	0.2294%	0.1434%	0.2132%	0.2168%
54	0.2624%	0.1640%	0.2450%	0.2478%

Table 4a: Retirement Rates for Peace Officer / Firefighter

Age	Reduced		Unreduced	
	Male	Female	Male	Female
<47	N/A	N/A	8.80%	6.00%
47	N/A	N/A	8.80%	15.00%
48	N/A	N/A	14.30%	15.00%
49	N/A	N/A	14.30%	15.00%
50	5.00%	5.00%	16.50%	15.00%
51	5.00%	7.00%	16.50%	15.00%
52	7.00%	7.00%	20.35%	15.00%
53	7.00%	7.00%	20.35%	15.00%
54	7.00%	35.00%	20.35%	25.00%
55	7.00%	8.00%	27.50%	20.00%
56	7.00%	8.00%	27.50%	15.00%
57	7.00%	8.00%	27.50%	15.00%
58	7.00%	8.00%	27.50%	15.00%
59	20.00%	20.00%	27.50%	15.00%
60	N/A	N/A	33.00%	25.00%
61	N/A	N/A	27.50%	20.00%
62	N/A	N/A	27.50%	30.00%
63	N/A	N/A	27.50%	50.00%
64	N/A	N/A	22.00%	50.00%
65	N/A	N/A	22.00%	50.00%
66	N/A	N/A	27.50%	50.00%
67	N/A	N/A	55.00%	50.00%
68	N/A	N/A	55.00%	50.00%
69	N/A	N/A	55.00%	50.00%
70+	N/A	N/A	100%	100%

Table 4b: Retirement Rates for Others

Age	Reduced		Unreduced	
	Male	Female	Male	Female
<50	N/A	N/A	11.00%	11.00%
50	6.00%	8.00%	33.00%	38.50%
51	6.00%	8.00%	35.75%	38.50%
52	9.00%	8.00%	35.75%	38.50%
53	6.00%	8.00%	35.75%	38.50%
54	20.00%	15.00%	38.50%	38.50%
55	6.00%	6.00%	33.00%	33.00%
56	6.00%	6.00%	22.00%	22.00%
57	6.00%	6.00%	22.00%	19.80%
58	6.00%	6.00%	22.00%	19.80%
59	15.00%	20.00%	22.00%	19.80%
60	N/A	N/A	22.00%	23.10%
61	N/A	N/A	22.00%	22.00%
62	N/A	N/A	22.00%	22.00%
63	N/A	N/A	22.00%	22.00%
64	N/A	N/A	22.00%	22.00%
65	N/A	N/A	24.75%	28.60%
66	N/A	N/A	27.50%	28.60%
67	N/A	N/A	22.00%	24.20%
68	N/A	N/A	24.75%	24.20%
69	N/A	N/A	27.50%	24.20%
70	N/A	N/A	27.50%	24.20%
71	N/A	N/A	27.50%	24.20%
72	N/A	N/A	27.50%	27.50%
73	N/A	N/A	27.50%	27.50%
74	N/A	N/A	27.50%	38.50%
75	N/A	N/A	55.00%	55.00%
76	N/A	N/A	55.00%	55.00%
77	N/A	N/A	55.00%	55.00%
78	N/A	N/A	55.00%	55.00%
79	N/A	N/A	55.00%	55.00%
80+	N/A	N/A	100.00%	100.00%

Section 3: Summary of Plan Provisions

Effective Date

January 1, 1961, with amendments through June 30, 2020. 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. Two additional political subdivisions participate in PERS for healthcare benefits only.

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.

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 ten 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. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

Employer rates cannot be less than the normal cost rate.

Pursuant to AS 39.35.255 effective July 1, 2008, each PERS employer will pay a simple uniform contribution rate of 22% of member payroll.

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 of 22%, will be sufficient to pay the total contribution rate adopted by the 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 TRS 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 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 age 60 or early retirement at age 55 if they were hired on or 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 select a joint and survivor option. Members who entered PERS prior to July 1, 1996 may also select a 66-2/3 last survivor option or 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 ten 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, 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 e 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 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.

Postemployment Healthcare Benefits

Major medical benefits are provided to retirees and their surviving spouses by PERS for all employees hired before July 1, 1986 (Tier 1) and disabled retirees. Employees hired after June 30, 1986 (Tier 2) and their surviving spouses with 5 years of credited service (or 10 years of credited service for those first hired after June 30, 1996 (Tier 3)) must pay the full monthly premium if they are under age 60 and will receive benefits paid by PERS if they are over age 60. Tier 3 Members with between 5 and 10 years of credited service must pay the full monthly premium regardless of their age. Tier 2 and Tier 3 Members with less than 5 years of credited service are not eligible for postemployment healthcare benefits. Tier 2 Members who are receiving a conditional benefit and are age eligible are eligible for postemployment healthcare benefits. In addition, Peace Officers and their surviving spouses with 25 years of Peace Officer membership service, Other employees and their surviving spouses with 30 years of membership service, and any disabled member receive benefits paid by PERS, regardless of their age or date of hire.

Medical, prescription drug, dental, vision and audio coverage is provided through the AlaskaCare Retiree Health Plan. Health plan provisions do not vary by retirement tier or age, except for Medicare coordination. Participants in dental, vision, and audio coverage pay a full self-supporting rate and those benefits are not included in this valuation.

Surviving spouses continue coverage only if a pension payment form that provided survivor benefits was elected. Alternate payees (i.e. individuals who are the subject of a domestic relations order or DRO) are allowed to participate in the plan but must pay the full cost.

Where premiums are required prior to age 60, the valuation bases this payment upon the age of the retiree.

Participants in the defined benefit plan are covered under the following benefit design:

Plan Feature	Amounts
Deductible (single/family)	\$150 / \$450
Coinsurance - most services	20%
Outpatient surgery/testing	0%
Maximum Out-of-Pocket (single/family, excl. deductible)	\$800 / \$2,400
Rx Copays (generic/ brand/mail-order), does not apply to OOP max	\$4 / \$8 / \$0
Lifetime Maximum	\$2,000,000

The plan coordinates with Medicare on a traditional Coordination of Benefits Method. Starting in 2019, the prescription drug coverage is through a Medicare Part D EGWP arrangement.

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.

Non-occupational Disability

Members must be vested (five paid up years of PERS service) to be eligible for non-occupational 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 non-occupational 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 non-occupational death provisions, the designated beneficiary receives the lump sum benefit described below.

Occupational Death

When an active member (vested or non-vested) 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.

Non-occupational Death

When a vested member dies from non-occupational 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 Non-occupational 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, but 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 under age 60 if the recipient 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 were first hired before July 1, 1986 (Tier 1) if the CPI increases and the funded 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 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 OPEB Liability as of 6/30/2020

Employer Number	Employer Name	FY2020 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	1,279,716,000	49.6095%	3,651,585,964	3,876,246,726	(224,660,763)	90,139,885	(174,730,722)
102	SOUTHWEST REGION SD	2,530,000	0.0981%	7,219,190	7,663,344	(444,155)	191,557	(345,233)
103	ANNETTE ISLAND SD	1,145,000	0.0444%	3,267,183	3,468,193	(201,011)	80,651	(156,723)
104	BERING STRAIT SD	6,850,000	0.2655%	19,546,027	20,748,580	(1,202,553)	506,225	(934,723)
105	CHATHAM SD	580,000	0.0225%	1,654,992	1,756,814	(101,822)	40,854	(81,692)
106	ALASKA MUNICIPAL LEAGUE	89,000	0.0035%	253,956	269,580	(15,624)	7,740	(12,145)
107	CITY OF VALDEZ	8,422,000	0.3265%	24,031,627	25,510,152	(1,478,526)	663,187	(1,149,231)
108	JUNEAU BOROUGH SD	11,420,000	0.4427%	32,586,224	34,591,064	(2,004,840)	871,353	(1,558,326)
109	MATANUSKA-SUSITNA BOROUGH	20,306,000	0.7872%	57,941,844	61,506,667	(3,564,823)	1,577,355	(2,770,872)
110	MATANUSKA-SUSITNA BOROUGH SD	26,106,000	1.0120%	74,491,765	79,074,808	(4,583,043)	1,936,920	(3,562,316)
111	ANCHORAGE SD	78,813,000	3.0553%	224,887,744	238,723,774	(13,836,030)	5,809,415	(10,754,495)
112	COPPER RIVER SD	1,087,000	0.0421%	3,101,683	3,292,512	(190,828)	79,846	(148,328)
113	UNIVERSITY OF ALASKA	96,283,000	3.7325%	274,737,247	291,640,226	(16,902,979)	7,645,713	(13,138,378)
115	CITY OF KENAI	6,384,000	0.2475%	18,216,327	19,337,071	(1,120,744)	504,886	(871,134)
116	FAIRBANKS NORTH STAR BOROUGH	21,828,000	0.8462%	62,284,771	66,116,790	(3,832,018)	1,687,266	(2,978,558)
117	FAIRBANKS NORTH STAR BOROUGH SD	30,601,000	1.1863%	87,317,953	92,690,117	(5,372,164)	2,308,227	(4,175,685)
118	DENALI BOROUGH SD	1,019,000	0.0395%	2,907,650	3,086,541	(178,891)	71,776	(142,328)
120	CITY AND BOROUGH OF SITKA	9,271,000	0.3594%	26,454,193	28,081,765	(1,627,572)	788,354	(1,265,082)
121	CHUGACH SD	684,000	0.0265%	1,951,749	2,071,829	(120,080)	49,065	(93,336)
122	KETCHIKAN GATEWAY BOROUGH	4,579,000	0.1775%	13,065,877	13,869,744	(803,867)	358,391	(624,831)
123	CITY OF SOLDOTNA	3,820,000	0.1481%	10,900,120	11,570,741	(670,621)	304,318	(521,261)
124	IDITAROD AREA SD	1,314,000	0.0509%	3,749,413	3,980,093	(230,679)	93,434	(179,303)
125	KUSPUK SD	1,607,000	0.0623%	4,585,469	4,867,587	(282,117)	113,193	(221,069)
126	CITY AND BOROUGH OF JUNEAU	32,576,000	1.2628%	92,953,487	98,672,372	(5,718,885)	2,555,808	(4,445,186)
128	CITY OF KODIAK	6,742,000	0.2614%	19,237,856	20,421,449	(1,183,593)	529,501	(919,985)
129	CITY OF FAIRBANKS	7,228,000	0.2802%	20,624,626	21,893,538	(1,268,913)	560,180	(986,303)
131	CITY OF WASILLA	6,893,000	0.2672%	19,668,725	20,878,827	(1,210,102)	539,522	(940,590)
133	SITKA BOROUGH SD	2,355,000	0.0913%	6,719,839	7,133,271	(413,432)	168,607	(321,354)
134	CITY OF PALMER	3,683,000	0.1428%	10,509,200	11,155,769	(646,570)	282,686	(502,567)
135	CITY AND BOROUGH OF WRANGELL	2,918,000	0.1131%	8,326,322	8,838,592	(512,270)	236,062	(398,178)
136	CITY OF BETHEL	5,398,000	0.2093%	15,402,840	16,350,487	(947,647)	425,260	(736,589)
137	VALDEZ CITY SD	1,936,000	0.0751%	5,524,249	5,864,124	(339,875)	143,843	(264,179)
138	HOONAH CITY SD	466,000	0.0181%	1,329,701	1,411,509	(81,809)	33,567	(63,588)
139	CITY OF NOME	2,741,000	0.1063%	7,821,264	8,302,461	(481,197)	209,221	(374,025)
140	CITY OF KOTZEBUE	3,635,000	0.1409%	10,372,235	11,010,378	(638,143)	282,551	(496,017)
141	GALENA CITY SD	3,275,000	0.1270%	9,344,998	9,919,942	(574,943)	253,202	(446,893)
143	CITY OF PETERSBURG	4,015,000	0.1556%	11,456,540	12,161,394	(704,854)	299,720	(547,870)
144	BRISTOL BAY BOROUGH	2,197,000	0.0852%	6,268,996	6,654,691	(385,695)	167,624	(299,793)
145	NORTH SLOPE BOROUGH	64,211,000	2.4892%	183,221,892	194,494,465	(11,272,573)	4,973,295	(8,761,966)
146	WRANGELL PUBLIC SD	795,000	0.0308%	2,268,481	2,408,047	(139,566)	55,998	(108,910)
148	CITY OF CORDOVA	2,603,000	0.1009%	7,427,490	7,884,460	(456,970)	198,204	(355,195)
149	NOME CITY SD	1,026,000	0.0398%	2,927,624	3,107,744	(180,120)	88,321	(140,004)
151	CITY OF KING COVE	911,000	0.0353%	2,599,479	2,759,410	(159,931)	71,527	(124,311)
152	ALASKA HOUSING FINANCE CORPORATION	16,241,000	0.6296%	46,342,632	49,193,824	(2,851,192)	1,274,074	(2,216,179)
153	LOWER YUKON SD	7,087,000	0.2747%	20,222,291	21,466,451	(1,244,160)	542,478	(967,063)
154	NORTHWEST ARCTIC BOROUGH SD	6,511,000	0.2524%	18,578,713	19,721,753	(1,143,040)	495,556	(888,464)
155	SOUTHEAST ISLAND SD	1,024,000	0.0397%	2,921,917	3,101,686	(179,768)	72,128	(140,793)
156	PRIBILOF SD	334,000	0.0129%	953,047	1,011,683	(58,635)	29,099	(45,576)
157	LOWER KUSKOKWIM SD	16,538,000	0.6411%	47,190,102	50,093,434	(2,903,331)	1,261,742	(2,256,707)
158	KODIAK ISLAND BOROUGH SD	5,579,000	0.2163%	15,919,312	16,898,734	(979,422)	417,051	(761,287)
159	YUKON FLATS SD	1,045,000	0.0405%	2,981,839	3,165,294	(183,455)	73,607	(145,544)
160	YUKON / KOYUKUK SD	2,058,000	0.0798%	5,872,368	6,233,661	(361,293)	150,460	(280,826)
161	NORTH SLOPE BOROUGH SD	10,631,000	0.4121%	30,334,864	32,201,191	(1,866,327)	770,841	(1,450,662)
162	ALEUTIAN REGION SD	-	0.0000%	-	-	-	-	(1,543)
163	CORDOVA COMMUNITY MEDICAL CENTER	-	0.1089%	8,017,967	8,511,266	(493,299)	294,551	(383,432)
164	LAKE AND PENINSULA BOROUGH SD	1,621,000	0.0628%	4,625,418	4,909,992	(284,575)	124,541	(221,195)
165	SITKA COMMUNITY HOSPITAL	-	0.0000%	-	-	-	-	(151,306)
166	TANANA SD	155,000	0.0060%	442,282	469,493	(27,211)	10,918	(22,256)
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,424,000	0.0552%	4,063,291	4,313,281	(249,991)	108,443	(194,313)
168	HYDABURG CITY SD	455,000	0.0176%	1,298,313	1,378,190	(79,878)	34,327	(62,087)

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

Employer Number	Employer Name	FY2020 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.0003%	21,438	22,757	(1,319)	529	(1,154)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,265,000	0.0490%	3,609,595	3,831,672	(222,077)	100,480	(172,617)
171	CITY OF BARROW	1,435,000	0.0556%	4,094,679	4,346,600	(251,922)	106,384	(195,814)
172	CITY OF SAINT PAUL	1,304,000	0.0506%	3,720,879	3,949,803	(228,924)	102,451	(177,938)
173	MUNICIPALITY OF ANCHORAGE	183,232,000	7.1032%	522,840,536	555,007,861	(32,167,325)	14,610,462	(25,003,077)
174	KODIAK ISLAND BOROUGH	2,270,000	0.0880%	6,477,297	6,875,807	(398,510)	168,041	(309,755)
175	NOME JOINT UTILITY SYSTEM	863,000	0.0335%	2,462,514	2,614,018	(151,504)	71,717	(117,761)
176	CITY OF SAND POINT	1,073,000	0.0416%	3,061,735	3,250,106	(188,371)	79,571	(146,417)
177	KETCHIKAN GATEWAY BOROUGH SD	5,300,000	0.2055%	15,123,204	16,053,646	(930,442)	382,919	(723,216)
178	CITY OF DILLINGHAM	2,403,000	0.0932%	6,856,803	7,278,663	(421,859)	184,030	(327,903)
179	CITY OF UNALASKA	9,962,000	0.3862%	28,425,916	30,174,797	(1,748,881)	767,671	(1,359,373)
180	KENAI PENINSULA BOROUGH	16,300,000	0.6319%	46,510,985	49,372,534	(2,861,549)	1,256,513	(2,224,230)
181	CITY OF KETCHIKAN	7,752,000	0.3005%	22,119,825	23,480,729	(1,360,904)	630,390	(1,057,806)
182	CITY OF SEWARD	3,899,000	0.1511%	11,125,542	11,810,031	(684,490)	292,835	(532,041)
183	CITY OF FORT YUKON	534,000	0.0207%	1,523,734	1,617,481	(93,746)	37,614	(73,895)
184	BRISTOL BAY BOROUGH SD	399,000	0.0155%	1,138,520	1,208,567	(70,047)	28,105	(56,103)
185	CORDOVA CITY SD	796,000	0.0309%	2,271,334	2,411,076	(139,742)	59,542	(108,619)
186	CITY OF CRAIG	1,384,000	0.0537%	3,949,154	4,192,122	(242,968)	104,637	(188,855)
187	PETERSBURG MEDICAL CENTER	5,633,000	0.2184%	16,073,397	17,062,300	(988,902)	446,035	(768,656)
189	HAINES BOROUGH	2,184,000	0.0847%	6,231,901	6,615,314	(383,412)	157,089	(298,020)
190	KENAI PENINSULA BOROUGH SD	14,098,000	0.5465%	40,227,722	42,702,698	(2,474,977)	1,032,802	(1,923,755)
191	CITY OF NORTH POLE	2,490,000	0.0965%	7,105,052	7,542,185	(437,132)	186,211	(339,775)
192	CITY OF GALENA	769,000	0.0298%	2,194,291	2,329,293	(135,002)	57,616	(104,935)
193	CITY OF NENANA	-	0.0000%	-	-	-	18,072	-
195	YUPIIT SD	1,462,000	0.0567%	4,171,721	4,428,383	(256,662)	114,348	(199,498)
196	NENANA CITY SD	1,359,000	0.0527%	3,877,818	4,116,397	(238,579)	100,390	(185,443)
198	CITY OF SAXMAN	70,000	0.0027%	199,740	212,029	(12,289)	7,366	(9,552)
199	CITY OF HOONAH	818,000	0.0317%	2,334,110	2,477,714	(143,604)	61,255	(111,621)
200	CITY OF PELICAN	80,000	0.0031%	228,275	242,319	(14,044)	7,948	(10,916)
202	CITY OF WHITTIER	1,264,000	0.0490%	3,606,741	3,828,643	(221,902)	101,971	(172,480)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,741,000	0.0675%	4,967,830	5,273,471	(305,642)	125,643	(237,570)
204	CRAIG CITY SD	832,000	0.0323%	2,374,058	2,520,120	(146,062)	58,848	(113,531)
205	DILLINGHAM CITY SD	716,000	0.0278%	2,043,059	2,168,757	(125,698)	55,066	(97,702)
206	CITY OF THORNE BAY	413,000	0.0160%	1,178,469	1,250,973	(72,504)	31,160	(56,356)
208	CITY OF AKUTAN	781,000	0.0303%	2,228,532	2,365,641	(137,109)	57,739	(106,572)
209	UNALASKA CITY SD	814,000	0.0316%	2,322,696	2,465,598	(142,902)	61,159	(111,075)
211	KASHUNAMIUT SD	1,232,000	0.0478%	3,515,431	3,731,715	(216,284)	98,651	(168,114)
215	CITY OF HOMER	5,033,000	0.1951%	14,361,337	15,244,906	(883,569)	392,968	(686,782)
218	SPECIAL EDUCATION SERVICE AGENCY	206,000	0.0080%	587,808	623,972	(36,164)	15,279	(28,110)
219	BARTLETT REGIONAL HOSPITAL	29,516,000	1.1442%	84,221,977	89,403,663	(5,181,686)	2,282,572	(4,027,631)
220	NORTHWEST ARCTIC BOROUGH	1,739,000	0.0674%	4,962,123	5,267,413	(305,290)	139,561	(237,297)
221	SAINT MARY'S SD	1,103,000	0.0428%	3,147,338	3,340,976	(193,637)	110,291	(150,511)
223	BRISTOL BAY RHA	1,067,000	0.0414%	3,044,615	3,231,932	(187,317)	85,507	(145,598)
224	COPPER RIVER BASIN RHA	440,000	0.0171%	1,255,511	1,332,756	(77,244)	35,098	(60,041)
225	SKAGWAY CITY SD	257,000	0.0100%	733,333	778,450	(45,118)	21,065	(35,069)
227	CITY OF KLAWOCK	664,000	0.0257%	1,894,681	2,011,249	(116,569)	49,917	(90,607)
228	PETERSBURG CITY SD	898,000	0.0348%	2,562,384	2,720,033	(157,649)	66,955	(122,537)
230	ALEUTIANS EAST BOROUGH	767,000	0.0297%	2,188,584	2,323,235	(134,651)	64,567	(104,662)
235	CITY OF HUSLIA	146,000	0.0057%	416,601	442,233	(25,631)	10,969	(19,923)
237	CITY OF KALTAG	65,000	0.0025%	185,473	196,884	(11,411)	4,668	(8,870)
240	HAINES BOROUGH SD	755,000	0.0293%	2,154,343	2,286,887	(132,544)	55,400	(103,024)
242	CITY OF ELIM	-	0.0003%	23,374	24,812	(1,438)	4,307	(1,118)
243	CITY OF ATKA	52,000	0.0020%	148,379	157,507	(9,129)	3,663	(9,248)
244	ALEUTIANS EAST BOROUGH SD	813,000	0.0315%	2,319,842	2,462,569	(142,726)	65,675	(110,939)
246	DELTA/GREELY SD	1,432,000	0.0555%	4,086,118	4,337,513	(251,395)	108,685	(195,405)
247	LAKE AND PENINSULA BOROUGH	424,000	0.0164%	1,209,856	1,284,292	(74,435)	31,256	(57,857)
248	CITY AND BOROUGH OF YAKUTAT	854,000	0.0331%	2,436,833	2,586,757	(149,924)	68,711	(116,533)

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

Employer Number	Employer Name	FY2020 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	159,000	0.0062%	453,696	481,609	(27,913)	15,177	(21,696)
251	KLAWOCK CITY SD	440,000	0.0171%	1,255,511	1,332,756	(77,244)	33,752	(60,041)
254	CITY OF MEKORYUK	-	0.0000%	-	-	-	983	-
255	ALASKA GATEWAY SD	1,786,000	0.0692%	5,096,234	5,409,776	(313,542)	129,673	(243,710)
257	PELICAN CITY SD	112,000	0.0043%	319,585	339,247	(19,662)	8,045	(15,283)
258	DENALI BOROUGH	428,000	0.0166%	1,221,270	1,296,408	(75,138)	32,447	(58,403)
259	CITY OF ALLAKAKET	-	0.0000%	-	-	-	-	-
260	CITY OF KACHEMAK	18,000	0.0007%	51,362	54,522	(3,160)	1,512	(2,456)
262	COOK INLET HOUSING AUTHORITY	8,399,000	0.3256%	23,965,998	25,440,485	(1,474,488)	658,751	(1,146,093)
263	INTERIOR RHA	1,014,000	0.0393%	2,893,383	3,071,396	(178,013)	73,688	(138,366)
264	YAKUTAT SD	239,000	0.0093%	681,971	723,929	(41,958)	20,018	(32,613)
265	KAKE CITY SD	591,000	0.0229%	1,686,380	1,790,133	(103,753)	44,965	(80,645)
267	ALEUTIAN HOUSING AUTHORITY	828,000	0.0321%	2,362,644	2,508,004	(145,360)	63,572	(112,985)
270	BERING STRAITS RHA	1,304,000	0.0506%	3,720,879	3,949,803	(228,924)	102,097	(177,938)
271	CITY OF EGEGIK	92,000	0.0036%	262,516	278,667	(16,151)	6,887	(12,554)
275	ILISAGVIK COLLEGE	4,501,000	0.1745%	12,843,309	13,633,483	(790,174)	324,025	(614,188)
276	NORTH PACIFIC RIM HA	1,125,000	0.0436%	3,210,114	3,407,614	(197,500)	91,665	(153,513)
278	SAXMAN SEAPORT	74,000	0.0029%	211,154	224,145	(12,991)	5,327	(10,098)
279	TLINGIT-HAIDA RHA	2,952,000	0.1144%	8,423,339	8,941,578	(518,239)	226,789	(402,818)
280	CITY OF TOKSOOK BAY	21,000	0.0008%	59,922	63,609	(3,687)	1,963	(2,866)
281	BARANOF ISLAND HA	513,000	0.0199%	1,463,812	1,553,872	(90,060)	40,679	(70,002)
282	CITY OF DELTA JUNCTION	256,000	0.0099%	730,479	775,421	(44,942)	19,062	(34,933)
283	CITY OF ANDERSON	8,000	0.0003%	22,827	24,232	(1,404)	563	(1,442)
284	INTER-ISLAND FERRY AUTHORITY	993,000	0.0385%	2,833,461	3,007,787	(174,326)	73,780	(135,501)
286	CITY OF SELDOVIA	83,000	0.0032%	236,835	251,406	(14,571)	5,846	(11,336)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	781,000	0.0303%	2,228,532	2,365,641	(137,109)	61,084	(106,572)
290	CITY OF UPPER KALSKAG	21,000	0.0008%	59,922	63,609	(3,687)	1,489	(2,866)
291	CITY OF SHAKTOOLIK	26,000	0.0010%	74,189	78,754	(4,564)	1,831	(3,847)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	764,000	0.0296%	2,180,024	2,314,148	(134,124)	64,225	(104,252)
296	MUNICIPALITY OF SKAGWAY	3,013,000	0.1168%	8,597,399	9,126,346	(528,948)	229,717	(411,141)
297	CITY OF NULATO	-	0.0043%	313,537	332,827	(19,290)	7,740	(16,065)
298	CITY OF ANIAK	156,000	0.0060%	445,136	472,522	(27,387)	10,998	(21,287)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,767,000	0.0685%	5,042,019	5,352,225	(310,206)	124,463	(247,804)
Subtotal		2,196,383,000	85.25890%	6,275,611,651	6,661,713,392	(386,101,741)	161,427,307	(300,395,727)
Nonemployer: 999	STATE OF ALASKA	380,258,000	14.7411%	1,085,041,349	1,151,797,608	(66,756,259)	26,784,390	(58,115,567)
Total		2,576,641,000	100.00000%	7,360,653,000	7,813,511,000	(452,858,000)	188,211,697	(358,511,294)

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 99.88620% based on present value of future contributions.

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)				234,428,881	(604,922,834)	(649,507,918)	289,804,536
102	SOUTHWEST REGION SD				463,466	(1,195,933)	(1,284,078)	572,944
103	ANNETTE ISLAND SD				209,750	(541,242)	(581,134)	259,297
104	BERING STRAIT SD				1,254,839	(3,238,001)	(3,476,654)	1,551,251
105	CHATHAM SD				106,249	(274,166)	(294,374)	131,347
106	ALASKA MUNICIPAL LEAGUE				16,304	(42,070)	(45,171)	20,155
107	CITY OF VALDEZ				1,542,811	(3,981,087)	(4,274,508)	1,907,246
108	JUNEAU BOROUGH SD				2,092,009	(5,398,244)	(5,796,114)	2,586,174
109	MATANUSKA-SUSITNA BOROUGH				3,719,820	(9,598,663)	(10,306,121)	4,598,498
110	MATANUSKA-SUSITNA BOROUGH SD				4,782,311	(12,340,328)	(13,249,857)	5,911,966
111	ANCHORAGE SD				14,437,612	(37,254,972)	(40,000,803)	17,847,995
112	COPPER RIVER SD				199,126	(513,826)	(551,697)	246,162
113	UNIVERSITY OF ALASKA				17,637,910	(45,513,055)	(48,867,538)	21,804,252
115	CITY OF KENAI				1,169,474	(3,017,722)	(3,240,140)	1,445,721
116	FAIRBANKS NORTH STAR BOROUGH				3,998,632	(10,318,114)	(11,078,598)	4,943,170
117	FAIRBANKS NORTH STAR BOROUGH SD				5,605,742	(14,465,119)	(15,531,252)	6,929,904
118	DENALI BOROUGH SD				186,669	(481,682)	(517,184)	230,763
120	CITY AND BOROUGH OF SITKA				1,698,338	(4,382,410)	(4,705,410)	2,099,511
121	CHUGACH SD				125,301	(323,327)	(347,158)	154,899
122	KETCHIKAN GATEWAY BOROUGH				838,819	(2,164,497)	(2,324,029)	1,036,961
123	CITY OF SOLDOTNA				699,779	(1,805,717)	(1,938,805)	865,077
124	IDITAROD AREA SD				240,709	(621,129)	(666,908)	297,568
125	KUSPUK SD				294,383	(759,630)	(815,618)	363,921
126	CITY AND BOROUGH OF JUNEAU				5,967,539	(15,398,703)	(16,533,645)	7,377,162
128	CITY OF KODIAK				1,235,055	(3,186,949)	(3,421,839)	1,526,794
129	CITY OF FAIRBANKS				1,324,084	(3,416,682)	(3,668,504)	1,636,853
131	CITY OF WASILLA				1,262,716	(3,258,327)	(3,498,478)	1,560,989
133	SITKA BOROUGH SD				431,408	(1,113,210)	(1,195,258)	533,313
134	CITY OF PALMER				674,682	(1,740,957)	(1,869,272)	834,052
135	CITY AND BOROUGH OF WRANGELL				534,543	(1,379,341)	(1,481,004)	660,810
136	CITY OF BETHEL				988,850	(2,551,639)	(2,739,705)	1,222,431
137	VALDEZ CITY SD				354,652	(915,149)	(982,599)	438,427
138	HOONAH CITY SD				85,366	(220,279)	(236,514)	105,530
139	CITY OF NOME				502,119	(1,295,673)	(1,391,169)	620,727
140	CITY OF KOTZEBUE				665,889	(1,718,268)	(1,844,910)	823,182
141	GALENA CITY SD				599,941	(1,548,095)	(1,662,196)	741,657
143	CITY OF PETERSBURG				735,501	(1,897,894)	(2,037,776)	909,237
144	BRISTOL BAY BOROUGH				402,464	(1,038,524)	(1,115,067)	497,533
145	NORTH SLOPE BOROUGH				11,762,698	(30,352,594)	(32,589,694)	14,541,226
146	WRANGELL PUBLIC SD				145,635	(375,797)	(403,495)	180,036
148	CITY OF CORDOVA				476,839	(1,230,440)	(1,321,128)	589,475
149	NOME CITY SD				187,951	(484,991)	(520,737)	232,348
151	CITY OF KING COVE				166,884	(430,630)	(462,370)	206,305
152	ALASKA HOUSING FINANCE CORPORATION				2,975,160	(7,677,134)	(8,242,968)	3,677,937
153	LOWER YUKON SD				1,298,255	(3,350,031)	(3,596,941)	1,604,922
154	NORTHWEST ARCTIC BOROUGH SD				1,192,738	(3,077,755)	(3,304,597)	1,474,481
155	SOUTHEAST ISLAND SD				187,585	(484,046)	(519,722)	231,895
156	PRIBILOF SD				61,185	(157,882)	(169,519)	75,638
157	LOWER KUSKOKWIM SD				3,029,567	(7,817,527)	(8,393,708)	3,745,196
158	KODIAK ISLAND BOROUGH SD				1,022,007	(2,637,198)	(2,831,569)	1,263,421
159	YUKON FLATS SD				191,432	(493,972)	(530,380)	236,651
160	YUKON / KOYUKUK SD				377,001	(972,818)	(1,044,519)	466,055
161	NORTH SLOPE BOROUGH SD				1,947,474	(5,025,283)	(5,395,665)	2,407,497
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				514,747	(1,328,259)	(1,426,157)	636,338
164	LAKE AND PENINSULA BOROUGH SD				296,948	(766,248)	(822,723)	367,092
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				28,394	(73,269)	(78,669)	35,101
167	SOUTHEAST REGIONAL RESOURCE CENTER				260,860	(673,126)	(722,738)	322,479
168	HYDABURG CITY SD				83,351	(215,079)	(230,931)	103,039

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability Trend 1% Decrease	Net OPEB Liability Trend 1% Increase
169	CITY OF TANANA				1,376	(3,551)	(3,813)	1,701
170	NORTH PACIFIC FISHERY MGMT COUNCIL				231,733	(597,967)	(642,039)	286,472
171	CITY OF BARROW				262,875	(678,326)	(728,321)	324,970
172	CITY OF SAINT PAUL				238,877	(616,402)	(661,833)	295,304
173	MUNICIPALITY OF ANCHORAGE				33,565,942	(86,613,921)	(92,997,692)	41,494,726
174	KODIAK ISLAND BOROUGH				415,837	(1,073,031)	(1,152,117)	514,064
175	NOME JOINT UTILITY SYSTEM				158,091	(407,941)	(438,008)	195,435
176	CITY OF SAND POINT				196,561	(507,208)	(544,591)	242,992
177	KETCHIKAN GATEWAY BOROUGH SD				970,898	(2,505,314)	(2,689,966)	1,200,238
178	CITY OF DILLINGHAM				440,201	(1,135,900)	(1,219,620)	544,183
179	CITY OF UNALASKA				1,824,921	(4,709,046)	(5,056,120)	2,255,995
180	KENAI PENINSULA BOROUGH				2,985,968	(7,705,024)	(8,272,913)	3,691,299
181	CITY OF KETCHIKAN				1,420,075	(3,664,377)	(3,934,455)	1,755,518
182	CITY OF SEWARD				714,251	(1,843,061)	(1,978,901)	882,968
183	CITY OF FORT YUKON				97,823	(252,422)	(271,027)	120,930
184	BRISTOL BAY BOROUGH SD				73,092	(188,608)	(202,509)	90,358
185	CORDOVA CITY SD				145,818	(376,270)	(404,002)	180,262
186	CITY OF CRAIG				253,532	(654,218)	(702,436)	313,421
187	PETERSBURG MEDICAL CENTER				1,031,899	(2,662,724)	(2,858,977)	1,275,649
189	HAINES BOROUGH				400,083	(1,032,379)	(1,108,469)	494,589
190	KENAI PENINSULA BOROUGH SD				2,582,587	(6,664,137)	(7,155,308)	3,192,634
191	CITY OF NORTH POLE				456,139	(1,177,025)	(1,263,776)	563,885
192	CITY OF GALENA				140,872	(363,507)	(390,299)	174,148
193	CITY OF NENANA				-	-	-	-
195	YUPIIT SD				267,821	(691,089)	(742,024)	331,085
196	NENANA CITY SD				248,953	(642,400)	(689,748)	307,759
198	CITY OF SAXMAN				12,823	(33,089)	(35,528)	15,852
199	CITY OF HOONAH				149,848	(386,669)	(415,168)	185,244
200	CITY OF PELICAN				14,655	(37,816)	(40,603)	18,117
202	CITY OF WHITTIER				231,550	(597,494)	(641,531)	286,245
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				318,931	(822,972)	(883,628)	394,267
204	CRAIG CITY SD				152,413	(393,287)	(422,274)	188,415
205	DILLINGHAM CITY SD				131,163	(338,454)	(363,399)	162,145
206	CITY OF THORNE BAY				75,657	(195,225)	(209,614)	93,528
208	CITY OF AKUTAN				143,070	(369,179)	(396,389)	176,865
209	UNALASKA CITY SD				149,115	(384,778)	(413,138)	184,338
211	KASHUNAMIUT SD				225,688	(582,367)	(625,290)	278,999
215	CITY OF HOMER				921,986	(2,379,103)	(2,554,452)	1,139,773
218	SPECIAL EDUCATION SERVICE AGENCY				37,737	(97,376)	(104,553)	46,651
219	BARTLETT REGIONAL HOSPITAL				5,406,983	(13,952,238)	(14,980,570)	6,684,195
220	NORTHWEST ARCTIC BOROUGH				318,564	(822,027)	(882,613)	393,814
221	SAINT MARY'S SD				202,057	(521,389)	(559,817)	249,785
223	BRISTOL BAY RHA				195,462	(504,372)	(541,546)	241,633
224	COPPER RIVER BASIN RHA				80,603	(207,988)	(223,318)	99,642
225	SKAGWAY CITY SD				47,079	(121,484)	(130,438)	58,200
227	CITY OF KLAWOCK				121,637	(313,873)	(337,007)	150,369
228	PETERSBURG CITY SD				164,503	(424,485)	(455,772)	203,361
230	ALEUTIANS EAST BOROUGH				140,505	(362,562)	(389,284)	173,695
235	CITY OF HUSLIA				26,745	(69,014)	(74,101)	33,063
237	CITY OF KALTAG				11,907	(30,726)	(32,990)	14,720
240	HAINES BOROUGH SD				138,307	(356,889)	(383,193)	170,977
242	CITY OF ELIM				1,501	(3,872)	(4,157)	1,855
243	CITY OF ATKA				9,526	(24,580)	(26,392)	11,776
244	ALEUTIANS EAST BOROUGH SD				148,932	(384,306)	(412,631)	184,112
246	DELTA/GREELY SD				262,326	(676,908)	(726,798)	324,291
247	LAKE AND PENINSULA BOROUGH				77,672	(200,425)	(215,197)	96,019
248	CITY AND BOROUGH OF YAKUTAT				156,443	(403,687)	(433,440)	193,397

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				29,127	(75,159)	(80,699)	36,007
251	KLAWOCK CITY SD				80,603	(207,988)	(223,318)	99,642
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				327,174	(844,244)	(906,468)	404,458
257	PELICAN CITY SD				20,517	(52,942)	(56,845)	25,364
258	DENALI BOROUGH				78,405	(202,316)	(217,227)	96,925
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				3,297	(8,509)	(9,136)	4,076
262	COOK INLET HOUSING AUTHORITY				1,538,598	(3,970,214)	(4,262,834)	1,902,038
263	INTERIOR RHA				185,753	(479,319)	(514,646)	229,630
264	YAKUTAT SD				43,782	(112,976)	(121,302)	54,124
265	KAKE CITY SD				108,264	(279,366)	(299,957)	133,838
267	ALEUTIAN HOUSING AUTHORITY				151,680	(391,396)	(420,244)	187,509
270	BERING STRAITS RHA				238,877	(616,402)	(661,833)	295,304
271	CITY OF EGEGIK				16,853	(43,488)	(46,694)	20,834
275	ILISAGVIK COLLEGE				824,530	(2,127,627)	(2,284,441)	1,019,297
276	NORTH PACIFIC RIM HA				206,087	(531,788)	(570,983)	254,768
278	SAXMAN SEAPORT				13,556	(34,980)	(37,558)	16,758
279	TLINGIT-HAIDA RHA				540,772	(1,395,413)	(1,498,260)	668,510
280	CITY OF TOKSOOK BAY				3,847	(9,927)	(10,658)	4,756
281	BARANOF ISLAND HA				93,976	(242,496)	(260,368)	116,174
282	CITY OF DELTA JUNCTION				46,896	(121,011)	(129,930)	57,974
283	CITY OF ANDERSON				1,466	(3,782)	(4,060)	1,812
284	INTER-ISLAND FERRY AUTHORITY				181,906	(469,392)	(503,988)	224,875
286	CITY OF SELDOVIA				15,205	(39,234)	(42,126)	18,796
288	NORTHWEST INUPIAT HOUSING AUTHORITY				143,070	(369,179)	(396,389)	176,865
290	CITY OF UPPER KALSKAG				3,847	(9,927)	(10,658)	4,756
291	CITY OF SHAKTOOLIK				4,763	(12,290)	(13,196)	5,888
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				139,956	(361,143)	(387,761)	173,015
296	MUNICIPALITY OF SKAGWAY				551,946	(1,424,248)	(1,529,220)	682,324
297	CITY OF NULATO				20,129	(51,941)	(55,769)	24,884
298	CITY OF ANIAK				28,577	(73,741)	(79,176)	35,328
299	ALASKA GASLINE DEVELOPMENT CORPORATION				323,694	(835,262)	(896,824)	400,155
Subtotal					402,889,218	(1,039,619,722)	(1,116,243,599)	498,057,758
Nonemployer: 999	STATE OF ALASKA				69,658,782	(179,748,278)	(192,996,401)	86,113,242
Total		106.15%	1,004,467,000	-45.08%	472,548,000	(1,219,368,000)	(1,309,240,000)	584,171,000

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 en

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

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER)	902,784,000	49.42684%	3,568,018,340	4,835,991,771	(1,267,973,431)	449,951	(654,576,473)
102	SOUTHWEST REGION SD	2,387,000	0.13069%	9,433,995	12,786,572	(3,352,577)	-	(1,759,419)
103	ANNETTE ISLAND SD	1,286,000	0.07041%	5,082,580	6,888,786	(1,806,206)	-	(971,254)
104	BERING STRAIT SD	6,164,000	0.33748%	24,361,603	33,019,031	(8,657,429)	-	(4,534,772)
105	CHATHAM SD	426,000	0.02332%	1,683,654	2,281,977	(598,323)	-	(311,484)
106	ALASKA MUNICIPAL LEAGUE	82,000	0.00449%	324,084	439,254	(115,170)	-	(60,850)
107	CITY OF VALDEZ	7,376,000	0.40383%	29,151,717	39,511,417	(10,359,701)	-	(5,440,725)
108	JUNEAU BOROUGH SD	10,776,000	0.58998%	42,589,330	57,724,381	(15,135,051)	-	(7,959,692)
109	MATANUSKA-SUSITNA BOROUGH	18,754,000	1.02677%	74,120,295	100,460,564	(26,340,269)	-	(13,858,508)
110	MATANUSKA-SUSITNA BOROUGH SD	23,814,000	1.30380%	94,118,625	127,565,739	(33,447,114)	-	(17,588,800)
111	ANCHORAGE SD	70,781,000	3.87521%	279,743,445	379,156,402	(99,412,958)	-	(52,118,717)
112	COPPER RIVER SD	868,000	0.04752%	3,430,544	4,649,662	(1,219,119)	-	(636,948)
113	UNIVERSITY OF ALASKA	82,379,000	4.51020%	325,581,515	441,284,035	(115,702,519)	-	(59,766,104)
115	CITY OF KENAI	5,829,000	0.31913%	23,037,602	31,224,519	(8,186,916)	-	(4,296,524)
116	FAIRBANKS NORTH STAR BOROUGH	18,279,000	1.00076%	72,242,981	97,916,106	(25,673,125)	-	(13,393,427)
117	FAIRBANKS NORTH STAR BOROUGH SD	26,293,000	1.43952%	103,916,226	140,845,132	(36,928,906)	-	(19,315,583)
118	DENALI BOROUGH SD	885,000	0.04845%	3,497,732	4,740,727	(1,242,996)	-	(661,066)
120	CITY AND BOROUGH OF SITKA	7,313,000	0.40038%	28,902,725	39,173,942	(10,271,216)	-	(5,335,394)
121	CHUGACH SD	422,000	0.02310%	1,667,845	2,260,550	(592,705)	2,967	(305,977)
122	KETCHIKAN GATEWAY BOROUGH	4,162,000	0.22787%	16,449,220	22,294,810	(5,845,590)	-	(3,050,085)
123	CITY OF SOLDOTNA	3,178,000	0.17399%	12,560,216	17,023,764	(4,463,548)	-	(2,322,886)
124	IDITAROD AREA SD	730,000	0.03997%	2,885,135	3,910,430	(1,025,296)	7,829	(529,297)
125	KUSPUK SD	1,460,000	0.07993%	5,770,269	7,820,861	(2,050,592)	-	(1,068,695)
126	CITY AND BOROUGH OF JUNEAU	28,337,000	1.55143%	111,994,603	151,794,337	(39,799,734)	-	(20,748,445)
128	CITY OF KODIAK	5,885,000	0.32220%	23,258,928	31,524,497	(8,265,569)	-	(4,329,888)
129	CITY OF FAIRBANKS	6,083,000	0.33304%	24,041,471	32,585,134	(8,543,663)	-	(4,453,355)
131	CITY OF WASILLA	6,173,000	0.33797%	24,397,173	33,067,242	(8,670,069)	-	(4,549,666)
133	SITKA BOROUGH SD	1,934,000	0.10589%	7,643,631	10,359,962	(2,716,331)	-	(1,422,973)
134	CITY OF PALMER	3,225,000	0.17657%	12,745,972	17,275,532	(4,529,560)	-	(2,377,805)
135	CITY AND BOROUGH OF WRANGELL	2,581,000	0.14131%	10,200,729	13,825,782	(3,625,053)	-	(1,897,943)
136	CITY OF BETHEL	5,071,000	0.27763%	20,041,805	27,164,099	(7,122,294)	-	(3,762,386)
137	VALDEZ CITY SD	1,539,000	0.08426%	6,082,496	8,244,044	(2,161,548)	-	(1,133,362)
138	HOONAH CITY SD	414,000	0.02267%	1,636,227	2,217,696	(581,469)	-	(303,154)
139	CITY OF NOME	2,741,000	0.15007%	10,833,088	14,682,863	(3,849,775)	-	(2,039,487)
140	CITY OF KOTZEBUE	3,547,000	0.19420%	14,018,593	19,000,406	(4,981,814)	-	(2,647,842)
141	GALENA CITY SD	2,742,000	0.15012%	10,837,040	14,688,219	(3,851,179)	-	(2,007,757)
143	CITY OF PETERSBURG	3,794,000	0.20772%	14,994,796	20,323,525	(5,328,729)	-	(2,806,105)
144	BRISTOL BAY BOROUGH	2,452,000	0.13425%	9,690,891	13,134,761	(3,443,870)	-	(1,830,479)
145	NORTH SLOPE BOROUGH	58,140,000	3.18313%	229,783,189	311,441,676	(81,658,487)	-	(42,844,555)
146	WRANGELL PUBLIC SD	621,000	0.03400%	2,454,341	3,326,544	(872,204)	-	(457,984)
148	CITY OF CORDOVA	2,405,000	0.13167%	9,505,135	12,882,993	(3,377,858)	-	(1,776,614)
149	NOME CITY SD	1,046,000	0.05727%	4,134,042	5,603,165	(1,469,122)	-	(771,780)
151	CITY OF KING COVE	784,000	0.04292%	3,098,556	4,199,695	(1,101,140)	-	(570,429)
152	ALASKA HOUSING FINANCE CORPORATION	14,361,000	0.78626%	56,758,108	76,928,344	(20,170,236)	-	(10,496,962)
153	LOWER YUKON SD	6,261,000	0.34279%	24,744,970	33,538,637	(8,793,667)	-	(4,596,681)
154	NORTHWEST ARCTIC BOROUGH SD	5,594,000	0.30627%	22,108,826	29,965,682	(7,856,855)	-	(4,106,396)
155	SOUTHEAST ISLAND SD	679,000	0.03717%	2,683,570	3,637,236	(953,666)	-	(495,040)
156	PRIBILOF SD	231,000	0.01265%	912,967	1,237,410	(324,443)	1,953	(167,490)
157	LOWER KUSKOKWIM SD	14,389,000	0.78779%	56,868,770	77,078,333	(20,209,563)	-	(10,553,371)
158	KODIAK ISLAND BOROUGH SD	5,374,000	0.29422%	21,239,334	28,787,196	(7,547,862)	-	(3,986,794)
159	YUKON FLATS SD	760,000	0.04161%	3,003,702	4,071,133	(1,067,431)	-	(554,100)
160	YUKON / KOYUKUK SD	2,065,000	0.11306%	8,161,374	11,061,697	(2,900,323)	-	(1,528,678)
161	NORTH SLOPE BOROUGH SD	9,019,000	0.49378%	35,645,246	48,312,564	(12,667,318)	-	(6,636,953)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	3,411,000	0.18675%	13,481,088	18,271,888	(4,790,800)	-	(2,577,182)
164	LAKE AND PENINSULA BOROUGH SD	1,429,000	0.07824%	5,647,750	7,654,801	(2,007,052)	-	(1,054,960)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-
166	TANANA SD	88,000	0.00482%	347,797	471,394	(123,597)	656	(63,806)
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,334,000	0.07304%	5,272,287	7,145,910	(1,873,623)	-	(982,566)
168	HYDABURG CITY SD	384,000	0.02102%	1,517,660	2,056,994	(539,334)	-	(286,304)

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

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.0029%	21,025	28,497	(7,472)	-	(3,924)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	1,194,000	0.06537%	4,718,974	6,395,964	(1,676,991)	-	(877,469)
171	CITY OF BARROW	1,088,000	0.05957%	4,300,036	5,828,148	(1,528,112)	-	(790,260)
172	CITY OF SAINT PAUL	1,222,000	0.06690%	4,829,636	6,545,953	(1,716,317)	-	(902,471)
173	MUNICIPALITY OF ANCHORAGE	158,413,000	8.67301%	626,086,073	848,579,466	(222,493,393)	-	(115,537,320)
174	KODIAK ISLAND BOROUGH	2,125,000	0.11634%	8,398,508	11,383,102	(2,984,594)	-	(1,568,448)
175	NOME JOINT UTILITY SYSTEM	724,000	0.03964%	2,861,421	3,878,290	(1,016,869)	2,864	(524,947)
176	CITY OF SAND POINT	864,000	0.04730%	3,414,735	4,628,235	(1,213,501)	-	(637,124)
177	KETCHIKAN GATEWAY BOROUGH SD	5,363,000	0.29362%	21,195,859	28,728,272	(7,532,413)	-	(3,996,609)
178	CITY OF DILLINGHAM	2,164,000	0.11848%	8,552,646	11,592,016	(3,039,370)	-	(1,601,506)
179	CITY OF UNALASKA	8,917,000	0.48820%	35,242,117	47,766,175	(12,524,058)	-	(6,600,620)
180	KENAI PENINSULA BOROUGH	14,375,000	0.78702%	56,813,439	77,003,338	(20,189,899)	-	(10,573,337)
181	CITY OF KETCHIKAN	7,836,000	0.42902%	30,969,747	41,975,524	(11,005,777)	-	(5,784,992)
182	CITY OF SEWARD	3,331,000	0.18237%	13,164,909	17,843,347	(4,678,439)	-	(2,446,209)
183	CITY OF FORT YUKON	472,000	0.02584%	1,865,457	2,528,388	(662,931)	-	(348,346)
184	BRISTOL BAY BOROUGH SD	261,000	0.01429%	1,031,534	1,398,113	(366,578)	-	(189,510)
185	CORDOVA CITY SD	797,000	0.04364%	3,149,935	4,269,333	(1,119,398)	-	(591,861)
186	CITY OF CRAIG	1,178,000	0.06449%	4,655,738	6,310,256	(1,654,518)	-	(865,546)
187	PETERSBURG MEDICAL CENTER	6,026,000	0.32992%	23,816,194	32,279,799	(8,463,606)	-	(4,499,813)
189	HAINES BOROUGH	1,924,000	0.10534%	7,604,108	10,306,395	(2,702,286)	-	(1,426,230)
190	KENAI PENINSULA BOROUGH SD	13,395,000	0.73337%	52,940,244	71,753,719	(18,813,475)	-	(9,894,661)
191	CITY OF NORTH POLE	2,184,000	0.11957%	8,631,690	11,699,151	(3,067,460)	-	(1,608,563)
192	CITY OF GALENA	726,000	0.03975%	2,869,326	3,889,003	(1,019,678)	-	(534,995)
193	CITY OF NENANA	98,000	0.00537%	387,319	524,962	(137,642)	-	(77,173)
195	YUPIIT SD	1,492,000	0.08169%	5,896,741	7,992,277	(2,095,536)	-	(1,100,901)
196	NENANA CITY SD	1,434,000	0.07851%	5,667,511	7,681,585	(2,014,074)	-	(1,070,161)
198	CITY OF SAXMAN	86,000	0.00471%	339,893	460,681	(120,788)	-	(65,308)
199	CITY OF HOONAH	695,000	0.03805%	2,746,806	3,722,944	(976,138)	-	(516,094)
200	CITY OF PELICAN	102,000	0.00558%	403,128	546,389	(143,261)	-	(76,082)
202	CITY OF WHITTIER	988,000	0.05409%	3,904,812	5,292,473	(1,387,661)	-	(726,375)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	967,000	0.05294%	3,821,815	5,179,981	(1,358,166)	11,227	(701,137)
204	CRAIG CITY SD	697,000	0.03816%	2,754,711	3,733,658	(978,947)	-	(515,445)
205	DILLINGHAM CITY SD	985,000	0.05393%	3,892,956	5,276,403	(1,383,447)	-	(743,872)
206	CITY OF THORNE BAY	257,000	0.01407%	1,015,725	1,376,686	(360,960)	1,532	(186,342)
208	CITY OF AKUTAN	688,000	0.03767%	2,719,141	3,685,447	(966,306)	-	(507,951)
209	UNALASKA CITY SD	698,000	0.03822%	2,758,663	3,739,014	(980,351)	-	(509,067)
211	KASHUNAMIUT SD	1,320,000	0.07227%	5,216,956	7,070,915	(1,853,959)	-	(974,794)
215	CITY OF HOMER	5,146,000	0.28174%	20,338,223	27,565,856	(7,227,633)	-	(3,813,960)
218	SPECIAL EDUCATION SERVICE AGENCY	141,000	0.00772%	557,266	755,302	(198,037)	926	(102,234)
219	BARTLETT REGIONAL HOSPITAL	28,473,000	1.55888%	112,532,108	152,522,856	(39,990,748)	-	(21,126,273)
220	NORTHWEST ARCTIC BOROUGH	1,852,000	0.10140%	7,319,547	9,920,708	(2,601,161)	-	(1,372,160)
221	SAINT MARY'S SD	867,000	0.04747%	3,426,591	4,644,306	(1,217,714)	-	(638,116)
223	BRISTOL BAY RHA	985,000	0.05393%	3,892,956	5,276,403	(1,383,447)	-	(722,606)
224	COPPER RIVER BASIN RHA	468,000	0.02562%	1,849,648	2,506,961	(657,313)	-	(346,073)
225	SKAGWAY CITY SD	206,000	0.01128%	814,161	1,103,491	(289,330)	-	(150,517)
227	CITY OF KLAWOCK	548,000	0.03000%	2,165,827	2,935,501	(769,674)	-	(402,864)
228	PETERSBURG CITY SD	763,000	0.04177%	3,015,559	4,087,203	(1,071,645)	-	(562,703)
230	ALEUTIANS EAST BOROUGH	693,000	0.03794%	2,738,902	3,712,230	(973,329)	-	(502,856)
235	CITY OF HUSLIA	130,000	0.00712%	513,791	696,378	(182,587)	-	(94,441)
237	CITY OF KALTAG	28,000	0.00153%	110,663	149,989	(39,326)	1,098	(20,302)
240	HAINES BOROUGH SD	688,000	0.03767%	2,719,141	3,685,447	(966,306)	-	(505,401)
242	CITY OF ELIM	-	0.00032%	22,923	31,069	(8,146)	-	(4,205)
243	CITY OF ATKA	25,000	0.00137%	98,806	133,919	(35,113)	335	(18,127)
244	ALEUTIANS EAST BOROUGH SD	747,000	0.04090%	2,952,323	4,001,495	(1,049,173)	-	(548,705)
246	DELTA/GREELY SD	1,250,000	0.06844%	4,940,299	6,695,942	(1,755,643)	-	(912,804)
247	LAKE AND PENINSULA BOROUGH	286,000	0.01566%	1,130,340	1,532,032	(401,691)	-	(209,778)
248	CITY AND BOROUGH OF YAKUTAT	651,000	0.03564%	2,572,908	3,487,247	(914,339)	3,017	(472,017)

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

Employer Number	Employer Name	FY2021 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00616%	444,952	603,075	(158,123)	-	(83,034)
251	KLAWOCK CITY SD	552,000	0.03022%	2,181,636	2,956,928	(775,292)	-	(413,470)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	(71)
255	ALASKA GATEWAY SD	1,720,000	0.09417%	6,797,851	9,213,617	(2,415,765)	-	(1,280,964)
257	PELICAN CITY SD	36,000	0.00197%	142,281	192,843	(50,563)	4,425	(26,102)
258	DENALI BOROUGH	414,000	0.02267%	1,636,227	2,217,696	(581,469)	-	(309,220)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	18,000	0.00099%	71,140	96,422	(25,281)	160	(13,051)
262	COOK INLET HOUSING AUTHORITY	8,364,000	0.45792%	33,056,529	44,803,890	(11,747,361)	-	(6,208,813)
263	INTERIOR RHA	893,000	0.04889%	3,529,350	4,783,581	(1,254,232)	-	(656,236)
264	YAKUTAT SD	210,000	0.01150%	829,970	1,124,918	(294,948)	-	(154,125)
265	KAKE CITY SD	468,000	0.02562%	1,849,648	2,506,961	(657,313)	-	(340,243)
267	ALEUTIAN HOUSING AUTHORITY	596,000	0.03263%	2,355,535	3,192,625	(837,091)	2,858	(432,138)
270	BERING STRAITS RHA	1,153,000	0.06313%	4,556,932	6,176,337	(1,619,405)	-	(843,098)
271	CITY OF EGEKIK	86,000	0.00471%	339,893	460,681	(120,788)	7,788	(62,356)
275	ILISAGVIK COLLEGE	4,211,000	0.23055%	16,642,879	22,557,291	(5,914,412)	-	(3,119,293)
276	NORTH PACIFIC RIM HA	1,001,000	0.05480%	3,956,191	5,362,111	(1,405,919)	-	(727,609)
278	SAXMAN SEAPORT	73,000	0.00400%	288,513	391,043	(102,530)	-	(54,903)
279	TLINGIT-HAIDA RHA	2,183,000	0.11952%	8,627,738	11,693,794	(3,066,056)	-	(1,597,027)
280	CITY OF TOKSOOK BAY	18,000	0.00099%	71,140	96,422	(25,281)	260	(13,051)
281	BARANOF ISLAND HA	524,000	0.02869%	2,070,973	2,806,939	(735,966)	-	(386,990)
282	CITY OF DELTA JUNCTION	134,000	0.00734%	529,600	717,805	(188,205)	4,222	(97,159)
283	CITY OF ANDERSON	-	0.00031%	22,388	30,343	(7,956)	-	(4,178)
284	INTER-ISLAND FERRY AUTHORITY	825,000	0.04517%	3,260,597	4,419,322	(1,158,725)	-	(603,711)
286	CITY OF SELDOVIA	73,000	0.00400%	288,513	391,043	(102,530)	-	(54,575)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	637,000	0.03488%	2,517,576	3,412,252	(894,676)	-	(466,748)
290	CITY OF UPPER KALSKAG	7,000	0.00038%	27,666	37,497	(9,832)	756	(5,075)
291	CITY OF SHAKTOOLIK	-	0.00101%	72,759	98,616	(25,857)	116	(13,348)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	713,000	0.03904%	2,817,947	3,819,366	(1,001,419)	-	(526,132)
296	MUNICIPALITY OF SKAGWAY	3,150,000	0.17246%	12,449,554	16,873,775	(4,424,221)	-	(2,352,669)
297	CITY OF NULATO	-	0.00426%	307,494	416,769	(109,275)	-	(56,575)
298	CITY OF ANIAK	151,000	0.00827%	596,788	808,870	(212,082)	-	(113,416)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	775,000	0.04243%	3,062,985	4,151,484	(1,088,499)	26,021	(561,925)
Subtotal		1,719,339,000	94.14505%	6,796,130,585	9,211,284,374	(2,415,153,790)	530,962	(1,254,360,880)
Nonemployer:								
999	STATE OF ALASKA (NON-EMPLOYER)	106,941,000	5.85495%	422,656,415	572,856,626	(150,200,210)	7,034,984	(77,539,104)
Total		1,826,280,000	100.00000%	7,218,787,000	9,784,141,000	(2,565,354,000)	7,565,946	(1,331,899,984)

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 99.98765% based on present value of future contributions.

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Discount Rate Trend	Net OPEB Liability 1% Increase Discount Rate Trend
101	STATE OF ALASKA (EMPLOYER)				(829,235,587)	(1,632,312,512)	(1,674,962,933)	(776,843,136)
102	SOUTHWEST REGION SD				(2,192,535)	(4,315,905)	(4,428,675)	(2,054,007)
103	ANNETTE ISLAND SD				(1,181,232)	(2,325,201)	(2,385,955)	(1,106,599)
104	BERING STRAIT SD				(5,661,828)	(11,145,052)	(11,436,259)	(5,304,105)
105	CHATHAM SD				(391,294)	(770,245)	(790,371)	(366,572)
106	ALASKA MUNICIPAL LEAGUE				(75,320)	(148,263)	(152,137)	(70,561)
107	CITY OF VALDEZ				(6,775,089)	(13,336,454)	(13,684,920)	(6,347,028)
108	JUNEAU BOROUGH SD				(9,898,096)	(19,483,951)	(19,993,044)	(9,272,718)
109	MATANUSKA-SUSITNA BOROUGH				(17,226,141)	(33,908,874)	(34,794,873)	(16,137,765)
110	MATANUSKA-SUSITNA BOROUGH SD				(21,873,910)	(43,057,797)	(44,182,847)	(20,491,881)
111	ANCHORAGE SD				(65,014,582)	(127,978,245)	(131,322,167)	(60,906,855)
112	COPPER RIVER SD				(797,285)	(1,569,420)	(1,610,427)	(746,912)
113	UNIVERSITY OF ALASKA				(75,667,711)	(148,948,444)	(152,840,293)	(70,886,902)
115	CITY OF KENAI				(5,354,120)	(10,539,342)	(10,814,723)	(5,015,838)
116	FAIRBANKS NORTH STAR BOROUGH				(16,789,838)	(33,050,032)	(33,913,591)	(15,729,029)
117	FAIRBANKS NORTH STAR BOROUGH SD				(24,150,950)	(47,540,046)	(48,782,212)	(22,625,054)
118	DENALI BOROUGH SD				(812,900)	(1,600,157)	(1,641,968)	(761,540)
120	CITY AND BOROUGH OF SITKA				(6,717,221)	(13,222,544)	(13,568,034)	(6,292,816)
121	CHUGACH SD				(387,620)	(763,013)	(782,950)	(363,130)
122	KETCHIKAN GATEWAY BOROUGH				(3,822,928)	(7,525,260)	(7,721,887)	(3,581,389)
123	CITY OF SOLDOTNA				(2,919,093)	(5,746,102)	(5,896,241)	(2,734,660)
124	IDITAROD AREA SD				(670,528)	(1,319,904)	(1,354,391)	(628,163)
125	KUSPUK SD				(1,341,056)	(2,639,808)	(2,708,783)	(1,256,326)
126	CITY AND BOROUGH OF JUNEAU				(26,028,429)	(51,235,777)	(52,574,508)	(24,383,910)
128	CITY OF KODIAK				(5,405,558)	(10,640,595)	(10,918,622)	(5,064,026)
129	CITY OF FAIRBANKS				(5,587,427)	(10,998,597)	(11,285,977)	(5,234,405)
131	CITY OF WASILLA				(5,670,095)	(11,161,324)	(11,452,957)	(5,311,849)
133	SITKA BOROUGH SD				(1,776,440)	(3,496,841)	(3,588,210)	(1,664,202)
134	CITY OF PALMER				(2,962,264)	(5,831,082)	(5,983,442)	(2,775,104)
135	CITY AND BOROUGH OF WRANGELL				(2,370,730)	(4,666,674)	(4,788,609)	(2,220,943)
136	CITY OF BETHEL				(4,657,873)	(9,168,812)	(9,408,382)	(4,363,581)
137	VALDEZ CITY SD				(1,413,620)	(2,782,647)	(2,855,354)	(1,324,305)
138	HOONAH CITY SD				(380,272)	(748,548)	(768,107)	(356,246)
139	CITY OF NOME				(2,517,695)	(4,955,968)	(5,085,462)	(2,358,623)
140	CITY OF KOTZEBUE				(3,258,031)	(6,413,287)	(6,580,858)	(3,052,184)
141	GALENA CITY SD				(2,518,614)	(4,957,776)	(5,087,317)	(2,359,483)
143	CITY OF PETERSBURG				(3,484,909)	(6,859,884)	(7,039,125)	(3,264,727)
144	BRISTOL BAY BOROUGH				(2,252,239)	(4,433,431)	(4,549,271)	(2,109,939)
145	NORTH SLOPE BOROUGH				(53,403,424)	(105,122,210)	(107,868,931)	(50,029,309)
146	WRANGELL PUBLIC SD				(570,408)	(1,122,822)	(1,152,160)	(534,369)
148	CITY OF CORDOVA				(2,209,068)	(4,348,451)	(4,462,070)	(2,069,496)
149	NOME CITY SD				(960,784)	(1,891,260)	(1,940,676)	(900,080)
151	CITY OF KING COVE				(720,129)	(1,417,541)	(1,454,579)	(674,630)
152	ALASKA HOUSING FINANCE CORPORATION				(13,191,032)	(25,965,945)	(26,644,405)	(12,357,601)
153	LOWER YUKON SD				(5,750,926)	(11,320,436)	(11,616,226)	(5,387,573)
154	NORTHWEST ARCTIC BOROUGH SD				(5,138,265)	(10,114,442)	(10,378,720)	(4,813,622)
155	SOUTHEAST ISLAND SD				(623,683)	(1,227,691)	(1,259,770)	(584,278)
156	PRIBILOF SD				(212,181)	(417,668)	(428,581)	(198,775)
157	LOWER KUSKOKWIM SD				(13,216,750)	(26,016,572)	(26,696,354)	(12,381,695)
158	KODIAK ISLAND BOROUGH SD				(4,936,189)	(9,716,663)	(9,970,548)	(4,624,312)
159	YUKON FLATS SD				(698,084)	(1,374,147)	(1,410,051)	(653,978)
160	YUKON / KOYUKUK SD				(1,896,768)	(3,733,701)	(3,831,258)	(1,776,927)
161	NORTH SLOPE BOROUGH SD				(8,284,236)	(16,307,142)	(16,733,228)	(7,760,825)
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(3,133,111)	(6,167,387)	(6,328,533)	(2,935,156)
164	LAKE AND PENINSULA BOROUGH SD				(1,312,582)	(2,583,757)	(2,651,268)	(1,229,651)
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				(80,831)	(159,112)	(163,269)	(75,724)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(1,225,321)	(2,411,989)	(2,475,011)	(1,147,903)
168	HYDABURG CITY SD				(352,716)	(694,306)	(712,447)	(330,431)

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
169	CITY OF TANANA				(4,886)	(9,619)	(9,870)	(4,578)
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(1,096,727)	(2,158,857)	(2,215,265)	(1,027,434)
171	CITY OF BARROW				(999,362)	(1,967,199)	(2,018,600)	(936,221)
172	CITY OF SAINT PAUL				(1,122,446)	(2,209,483)	(2,267,214)	(1,051,528)
173	MUNICIPALITY OF ANCHORAGE				(145,507,338)	(286,424,573)	(293,908,513)	(136,313,948)
174	KODIAK ISLAND BOROUGH				(1,951,880)	(3,842,186)	(3,942,578)	(1,828,557)
175	NOME JOINT UTILITY SYSTEM				(665,017)	(1,309,055)	(1,343,259)	(623,000)
176	CITY OF SAND POINT				(793,611)	(1,562,188)	(1,603,006)	(743,470)
177	KETCHIKAN GATEWAY BOROUGH SD				(4,926,085)	(9,696,774)	(9,950,139)	(4,614,847)
178	CITY OF DILLINGHAM				(1,987,702)	(3,912,701)	(4,014,936)	(1,862,116)
179	CITY OF UNALASKA				(8,190,546)	(16,122,717)	(16,543,984)	(7,673,054)
180	KENAI PENINSULA BOROUGH				(13,203,891)	(25,991,259)	(26,670,380)	(12,369,648)
181	CITY OF KETCHIKAN				(7,197,613)	(14,168,174)	(14,538,372)	(6,742,856)
182	CITY OF SEWARD				(3,059,629)	(6,022,740)	(6,180,107)	(2,866,316)
183	CITY OF FORT YUKON				(433,547)	(853,417)	(875,716)	(406,155)
184	BRISTOL BAY BOROUGH SD				(239,737)	(471,911)	(484,241)	(224,590)
185	CORDOVA CITY SD				(732,070)	(1,441,046)	(1,478,699)	(685,816)
186	CITY OF CRAIG				(1,082,030)	(2,129,927)	(2,185,580)	(1,013,666)
187	PETERSBURG MEDICAL CENTER				(5,535,071)	(10,895,536)	(11,180,223)	(5,185,356)
189	HAINES BOROUGH				(1,767,255)	(3,478,760)	(3,569,656)	(1,655,597)
190	KENAI PENINSULA BOROUGH SD				(12,303,730)	(24,219,333)	(24,852,156)	(11,526,360)
191	CITY OF NORTH POLE				(2,006,073)	(3,948,863)	(4,052,042)	(1,879,326)
192	CITY OF GALENA				(666,854)	(1,312,672)	(1,346,970)	(624,721)
193	CITY OF NENANA				(90,016)	(177,193)	(181,822)	(84,329)
195	YUPIIT SD				(1,370,449)	(2,697,667)	(2,768,154)	(1,283,862)
196	NENANA CITY SD				(1,317,174)	(2,592,798)	(2,660,544)	(1,233,953)
198	CITY OF SAXMAN				(78,994)	(155,496)	(159,558)	(74,003)
199	CITY OF HOONAH				(638,379)	(1,256,621)	(1,289,455)	(598,046)
200	CITY OF PELICAN				(93,690)	(184,425)	(189,244)	(87,771)
202	CITY OF WHITTIER				(907,509)	(1,786,391)	(1,833,067)	(850,171)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(888,220)	(1,748,421)	(1,794,105)	(832,101)
204	CRAIG CITY SD				(640,216)	(1,260,237)	(1,293,166)	(599,767)
205	DILLINGHAM CITY SD				(904,754)	(1,780,966)	(1,827,501)	(847,590)
206	CITY OF THORNE BAY				(236,063)	(464,679)	(476,820)	(221,148)
208	CITY OF AKUTAN				(631,950)	(1,243,964)	(1,276,468)	(592,022)
209	UNALASKA CITY SD				(641,135)	(1,262,045)	(1,295,021)	(600,627)
211	KASHUNAMIUT SD				(1,212,462)	(2,386,676)	(2,449,037)	(1,135,856)
215	CITY OF HOMER				(4,726,763)	(9,304,419)	(9,547,532)	(4,428,119)
218	SPECIAL EDUCATION SERVICE AGENCY				(129,513)	(254,940)	(261,602)	(121,330)
219	BARTLETT REGIONAL HOSPITAL				(26,153,349)	(51,481,677)	(52,826,833)	(24,500,938)
220	NORTHWEST ARCTIC BOROUGH				(1,701,120)	(3,348,578)	(3,436,073)	(1,593,641)
221	SAINT MARY'S SD				(796,367)	(1,567,612)	(1,608,572)	(746,051)
223	BRISTOL BAY RHA				(904,754)	(1,780,966)	(1,827,501)	(847,590)
224	COPPER RIVER BASIN RHA				(429,873)	(846,185)	(868,295)	(402,713)
225	SKAGWAY CITY SD				(189,217)	(372,466)	(382,198)	(177,262)
227	CITY OF Klawock				(503,355)	(990,832)	(1,016,721)	(471,552)
228	PETERSBURG CITY SD				(700,840)	(1,379,571)	(1,415,617)	(656,559)
230	ALEUTIANS EAST BOROUGH				(636,542)	(1,253,005)	(1,285,744)	(596,325)
235	CITY OF HUSLIA				(119,409)	(235,051)	(241,193)	(111,865)
237	CITY OF KALTAG				(25,719)	(50,626)	(51,949)	(24,094)
240	HAINES BOROUGH SD				(631,950)	(1,243,964)	(1,276,468)	(592,022)
242	CITY OF ELIM				(5,328)	(10,487)	(10,761)	(4,991)
243	CITY OF ATKA				(22,963)	(45,202)	(46,383)	(21,512)
244	ALEUTIANS EAST BOROUGH SD				(686,143)	(1,350,641)	(1,385,932)	(642,791)
246	DELTA/GREELY SD				(1,148,164)	(2,260,109)	(2,319,163)	(1,075,622)
247	LAKE AND PENINSULA BOROUGH				(262,700)	(517,113)	(530,625)	(246,102)
248	CITY AND BOROUGH OF YAKUTAT				(597,964)	(1,177,065)	(1,207,820)	(560,184)

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				(103,410)	(203,558)	(208,877)	(96,877)
251	KLAWOCK CITY SD				(507,029)	(998,064)	(1,024,143)	(474,994)
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				(1,579,874)	(3,109,911)	(3,191,169)	(1,480,055)
257	PELICAN CITY SD				(33,067)	(65,091)	(66,792)	(30,978)
258	DENALI BOROUGH				(380,272)	(748,548)	(768,107)	(356,246)
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				(16,534)	(32,546)	(33,396)	(15,489)
262	COOK INLET HOUSING AUTHORITY				(7,682,598)	(15,122,844)	(15,517,987)	(7,197,199)
263	INTERIOR RHA				(820,249)	(1,614,622)	(1,656,810)	(768,424)
264	YAKUTAT SD				(192,892)	(379,698)	(389,619)	(180,704)
265	KAKE CITY SD				(429,873)	(846,185)	(868,295)	(402,713)
267	ALEUTIAN HOUSING AUTHORITY				(547,445)	(1,077,620)	(1,105,777)	(512,856)
270	BERING STRAITS RHA				(1,059,067)	(2,084,725)	(2,139,196)	(992,153)
271	CITY OF EGEGIK				(78,994)	(155,496)	(159,558)	(74,003)
275	ILISAGVIK COLLEGE				(3,867,936)	(7,613,857)	(7,812,798)	(3,623,554)
276	NORTH PACIFIC RIM HA				(919,450)	(1,809,896)	(1,857,186)	(861,358)
278	SAXMAN SEAPORT				(67,053)	(131,990)	(135,439)	(62,816)
279	TLINGIT-HAIDA RHA				(2,005,154)	(3,947,055)	(4,050,187)	(1,878,465)
280	CITY OF TOKSOOK BAY				(16,534)	(32,546)	(33,396)	(15,489)
281	BARANOF ISLAND HA				(481,311)	(947,438)	(972,193)	(450,901)
282	CITY OF DELTA JUNCTION				(123,083)	(242,284)	(248,614)	(115,307)
283	CITY OF ANDERSON				(5,203)	(10,242)	(10,510)	(4,874)
284	INTER-ISLAND FERRY AUTHORITY				(757,789)	(1,491,672)	(1,530,648)	(709,910)
286	CITY OF SELDOVIA				(67,053)	(131,990)	(135,439)	(62,816)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(585,105)	(1,151,752)	(1,181,846)	(548,137)
290	CITY OF UPPER KALSKAG				(6,430)	(12,657)	(12,987)	(6,023)
291	CITY OF SHAKTOOLIK				(16,910)	(33,286)	(34,156)	(15,841)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				(654,913)	(1,289,166)	(1,322,851)	(613,535)
296	MUNICIPALITY OF SKAGWAY				(2,893,374)	(5,695,476)	(5,844,292)	(2,710,566)
297	CITY OF NULATO				(71,464)	(140,674)	(144,349)	(66,949)
298	CITY OF ANIAK				(138,698)	(273,021)	(280,155)	(129,935)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(711,862)	(1,401,268)	(1,437,881)	(666,885)
Subtotal					(1,579,474,318)	(3,109,123,309)	(3,190,361,072)	(1,479,680,565)
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)				(98,228,682)	(193,358,691)	(198,410,928)	(92,022,435)
Total		135.54%	930,061,000	-275.83%	(1,677,703,000)	(3,302,482,000)	(3,388,772,000)	(1,571,703,000)

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 empl

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

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				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	
101	STATE OF ALASKA (EMPLOYER)	(1,267,973,431)	49.42684%	-	-	-	-	449,951	449,951
102	SOUTHWEST REGION SD	(3,352,577)	0.13069%	-	-	-	-	-	-
103	ANNETTE ISLAND SD	(1,806,206)	0.07041%	-	-	-	-	-	-
104	BERING STRAIT SD	(8,657,429)	0.33748%	-	-	-	-	-	-
105	CHATHAM SD	(598,323)	0.02332%	-	-	-	-	-	-
106	ALASKA MUNICIPAL LEAGUE	(115,170)	0.00449%	-	-	-	-	-	-
107	CITY OF VALDEZ	(10,359,701)	0.40383%	-	-	-	-	-	-
108	JUNEAU BOROUGH SD	(15,135,051)	0.58998%	-	-	-	-	-	-
109	MATANUSKA-SUSITNA BOROUGH	(26,340,269)	1.02677%	-	-	-	-	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(33,447,114)	1.30380%	-	-	-	-	-	-
111	ANCHORAGE SD	(99,412,958)	3.87521%	-	-	-	-	-	-
112	COPPER RIVER SD	(1,219,119)	0.04752%	-	-	-	-	-	-
113	UNIVERSITY OF ALASKA	(115,702,519)	4.51020%	-	-	-	-	-	-
115	CITY OF KENAI	(8,186,916)	0.31913%	-	-	-	-	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(25,673,125)	1.00076%	-	-	-	-	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(36,928,906)	1.43952%	-	-	-	-	-	-
118	DENALI BOROUGH SD	(1,242,996)	0.04845%	-	-	-	-	-	-
120	CITY AND BOROUGH OF SITKA	(10,271,216)	0.40038%	-	-	-	-	-	-
121	CHUGACH SD	(592,705)	0.02310%	-	-	-	-	2,967	2,967
122	KETCHIKAN GATEWAY BOROUGH	(5,845,590)	0.22787%	-	-	-	-	-	-
123	CITY OF SOLDOTNA	(4,463,548)	0.17399%	-	-	-	-	-	-
124	IDITAROD AREA SD	(1,025,296)	0.03997%	-	-	-	-	7,829	7,829
125	KUSPUK SD	(2,050,592)	0.07993%	-	-	-	-	-	-
126	CITY AND BOROUGH OF JUNEAU	(39,799,734)	1.55143%	-	-	-	-	-	-
128	CITY OF KODIAK	(8,265,569)	0.32220%	-	-	-	-	-	-
129	CITY OF FAIRBANKS	(8,543,663)	0.33304%	-	-	-	-	-	-
131	CITY OF WASILLA	(8,670,069)	0.33797%	-	-	-	-	-	-
133	SITKA BOROUGH SD	(2,716,331)	0.10589%	-	-	-	-	-	-
134	CITY OF PALMER	(4,529,560)	0.17657%	-	-	-	-	-	-
135	CITY AND BOROUGH OF WRANGELL	(3,625,053)	0.14131%	-	-	-	-	-	-
136	CITY OF BETHEL	(7,122,294)	0.27763%	-	-	-	-	-	-
137	VALDEZ CITY SD	(2,161,548)	0.08426%	-	-	-	-	-	-
138	HOONAH CITY SD	(581,469)	0.02267%	-	-	-	-	-	-
139	CITY OF NOME	(3,849,775)	0.15007%	-	-	-	-	-	-
140	CITY OF KOTZEBUE	(4,981,814)	0.19420%	-	-	-	-	-	-
141	GALENA CITY SD	(3,851,179)	0.15012%	-	-	-	-	-	-
143	CITY OF PETERSBURG	(5,328,729)	0.20772%	-	-	-	-	-	-
144	BRISTOL BAY BOROUGH	(3,443,870)	0.13425%	-	-	-	-	-	-
145	NORTH SLOPE BOROUGH	(81,658,487)	3.18313%	-	-	-	-	-	-
146	WRANGELL PUBLIC SD	(872,204)	0.03400%	-	-	-	-	-	-
148	CITY OF CORDOVA	(3,377,858)	0.13167%	-	-	-	-	-	-
149	NOME CITY SD	(1,469,122)	0.05727%	-	-	-	-	-	-
151	CITY OF KING COVE	(1,101,140)	0.04292%	-	-	-	-	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(20,170,236)	0.78626%	-	-	-	-	-	-
153	LOWER YUKON SD	(8,793,667)	0.34279%	-	-	-	-	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(7,856,855)	0.30627%	-	-	-	-	-	-
155	SOUTHEAST ISLAND SD	(953,666)	0.03717%	-	-	-	-	-	-
156	PRIBILOF SD	(324,443)	0.01265%	-	-	-	-	1,953	1,953
157	LOWER KUSKOKWIM SD	(20,209,563)	0.78779%	-	-	-	-	-	-
158	KODIAK ISLAND BOROUGH SD	(7,547,862)	0.29422%	-	-	-	-	-	-
159	YUKON FLATS SD	(1,067,431)	0.04161%	-	-	-	-	-	-
160	YUKON / KOYUKUK SD	(2,900,323)	0.11306%	-	-	-	-	-	-
161	NORTH SLOPE BOROUGH SD	(12,667,318)	0.49378%	-	-	-	-	-	-
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(4,790,800)	0.18675%	-	-	-	-	-	-
164	LAKE AND PENINSULA BOROUGH SD	(2,007,052)	0.07824%	-	-	-	-	-	-
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-	-
166	TANANA SD	(123,597)	0.00482%	-	-	-	-	656	656
167	SOUTHEAST REGIONAL RESOURCE CENTER	(1,873,623)	0.07304%	-	-	-	-	-	-
168	HYDABURG CITY SD	(539,334)	0.02102%	-	-	-	-	-	-

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				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	
169	CITY OF TANANA	(7,472)	0.00029%	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(1,676,991)	0.06537%	-	-	-	-	-	-
171	CITY OF BARROW	(1,528,112)	0.05957%	-	-	-	-	-	-
172	CITY OF SAINT PAUL	(1,716,317)	0.06690%	-	-	-	-	-	-
173	MUNICIPALITY OF ANCHORAGE	(222,493,393)	8.67301%	-	-	-	-	-	-
174	KODIAK ISLAND BOROUGH	(2,984,594)	0.11634%	-	-	-	-	-	-
175	NOME JOINT UTILITY SYSTEM	(1,016,869)	0.03964%	-	-	-	-	2,864	2,864
176	CITY OF SAND POINT	(1,213,501)	0.04730%	-	-	-	-	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(7,532,413)	0.29362%	-	-	-	-	-	-
178	CITY OF DILLINGHAM	(3,039,370)	0.11848%	-	-	-	-	-	-
179	CITY OF UNALASKA	(12,524,058)	0.48820%	-	-	-	-	-	-
180	KENAI PENINSULA BOROUGH	(20,189,899)	0.78702%	-	-	-	-	-	-
181	CITY OF KETCHIKAN	(11,005,777)	0.42902%	-	-	-	-	-	-
182	CITY OF SEWARD	(4,678,439)	0.18237%	-	-	-	-	-	-
183	CITY OF FORT YUKON	(662,931)	0.02584%	-	-	-	-	-	-
184	BRISTOL BAY BOROUGH SD	(366,578)	0.01429%	-	-	-	-	-	-
185	CORDOVA CITY SD	(1,119,398)	0.04364%	-	-	-	-	-	-
186	CITY OF CRAIG	(1,654,518)	0.06449%	-	-	-	-	-	-
187	PETERSBURG MEDICAL CENTER	(8,463,606)	0.32992%	-	-	-	-	-	-
189	HAINES BOROUGH	(2,702,286)	0.10534%	-	-	-	-	-	-
190	KENAI PENINSULA BOROUGH SD	(18,813,475)	0.73337%	-	-	-	-	-	-
191	CITY OF NORTH POLE	(3,067,460)	0.11957%	-	-	-	-	-	-
192	CITY OF GALENA	(1,019,678)	0.03975%	-	-	-	-	-	-
193	CITY OF NENANA	(137,642)	0.00537%	-	-	-	-	-	-
195	YUPIIT SD	(2,095,536)	0.08169%	-	-	-	-	-	-
196	NENANA CITY SD	(2,014,074)	0.07851%	-	-	-	-	-	-
198	CITY OF SAXMAN	(120,788)	0.00471%	-	-	-	-	-	-
199	CITY OF HOONAH	(976,138)	0.03805%	-	-	-	-	-	-
200	CITY OF PELICAN	(143,261)	0.00558%	-	-	-	-	-	-
202	CITY OF WHITTIER	(1,387,661)	0.05409%	-	-	-	-	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(1,358,166)	0.05294%	-	-	-	-	11,227	11,227
204	CRAIG CITY SD	(978,947)	0.03816%	-	-	-	-	-	-
205	DILLINGHAM CITY SD	(1,383,447)	0.05393%	-	-	-	-	-	-
206	CITY OF THORNE BAY	(360,960)	0.01407%	-	-	-	-	1,532	1,532
208	CITY OF AKUTAN	(966,306)	0.03767%	-	-	-	-	-	-
209	UNALASKA CITY SD	(980,351)	0.03822%	-	-	-	-	-	-
211	KASHUNAMIUT SD	(1,853,959)	0.07227%	-	-	-	-	-	-
215	CITY OF HOMER	(7,227,633)	0.28174%	-	-	-	-	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(198,037)	0.00772%	-	-	-	-	926	926
219	BARTLETT REGIONAL HOSPITAL	(39,990,748)	1.55888%	-	-	-	-	-	-
220	NORTHWEST ARCTIC BOROUGH	(2,601,161)	0.10140%	-	-	-	-	-	-
221	SAINT MARY'S SD	(1,217,714)	0.04747%	-	-	-	-	-	-
223	BRISTOL BAY RHA	(1,383,447)	0.05393%	-	-	-	-	-	-
224	COPPER RIVER BASIN RHA	(657,313)	0.02562%	-	-	-	-	-	-
225	SKAGWAY CITY SD	(289,330)	0.01128%	-	-	-	-	-	-
227	CITY OF KLAWOCK	(769,674)	0.03000%	-	-	-	-	-	-
228	PETERSBURG CITY SD	(1,071,645)	0.04177%	-	-	-	-	-	-
230	ALEUTIANS EAST BOROUGH	(973,329)	0.03794%	-	-	-	-	-	-
235	CITY OF HUSLIA	(182,587)	0.00712%	-	-	-	-	-	-
237	CITY OF KALTAG	(39,326)	0.00153%	-	-	-	-	1,098	1,098
240	HAINES BOROUGH SD	(966,306)	0.03767%	-	-	-	-	-	-
242	CITY OF ELIM	(8,146)	0.00032%	-	-	-	-	3	3
243	CITY OF ATKA	(35,113)	0.00137%	-	-	-	-	335	335
244	ALEUTIANS EAST BOROUGH SD	(1,049,173)	0.04090%	-	-	-	-	-	-
246	DELTA/GREELY SD	(1,755,643)	0.06844%	-	-	-	-	-	-
247	LAKE AND PENINSULA BOROUGH	(401,691)	0.01566%	-	-	-	-	-	-
248	CITY AND BOROUGH OF YAKUTAT	(914,339)	0.03564%	-	-	-	-	3,017	3,017

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 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				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	
249	CITY OF UNALAKLEET	(158,123)	0.00616%	-	-	-	-	-	-
251	KLAWOCK CITY SD	(775,292)	0.03022%	-	-	-	-	-	-
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(2,415,765)	0.09417%	-	-	-	-	-	-
257	PELICAN CITY SD	(50,563)	0.00197%	-	-	-	-	4,425	4,425
258	DENALI BOROUGH	(581,469)	0.02267%	-	-	-	-	-	-
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	(25,281)	0.00099%	-	-	-	-	160	160
262	COOK INLET HOUSING AUTHORITY	(11,747,361)	0.45792%	-	-	-	-	-	-
263	INTERIOR RHA	(1,254,232)	0.04889%	-	-	-	-	-	-
264	YAKUTAT SD	(294,948)	0.01150%	-	-	-	-	-	-
265	KAKE CITY SD	(657,313)	0.02562%	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(837,091)	0.03263%	-	-	-	-	2,858	2,858
270	BERING STRAITS RHA	(1,619,405)	0.06313%	-	-	-	-	-	-
271	CITY OF EGEGIK	(120,788)	0.00471%	-	-	-	-	7,788	7,788
275	ILISAGVIK COLLEGE	(5,914,412)	0.23055%	-	-	-	-	-	-
276	NORTH PACIFIC RIM HA	(1,405,919)	0.05480%	-	-	-	-	-	-
278	SAXMAN SEAPORT	(102,530)	0.00400%	-	-	-	-	-	-
279	TLINGIT-HAIDA RHA	(3,066,056)	0.11952%	-	-	-	-	-	-
280	CITY OF TOKSOOK BAY	(25,281)	0.00099%	-	-	-	-	260	260
281	BARANOF ISLAND HA	(735,966)	0.02869%	-	-	-	-	-	-
282	CITY OF DELTA JUNCTION	(188,205)	0.00734%	-	-	-	-	4,222	4,222
283	CITY OF ANDERSON	(7,956)	0.00031%	-	-	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	(1,158,725)	0.04517%	-	-	-	-	-	-
286	CITY OF SELDOVIA	(102,530)	0.00400%	-	-	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(894,676)	0.03488%	-	-	-	-	-	-
290	CITY OF UPPER KALSKAG	(9,832)	0.00038%	-	-	-	-	756	756
291	CITY OF SHAKTOOLIK	(25,857)	0.00101%	-	-	-	-	116	116
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(1,001,419)	0.03904%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(4,424,221)	0.17246%	-	-	-	-	-	-
297	CITY OF NULATO	(109,275)	0.00426%	-	-	-	-	-	-
298	CITY OF ANIAK	(212,082)	0.00827%	-	-	-	-	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(1,088,499)	0.04243%	-	-	-	-	26,021	26,021
Subtotal		(2,415,153,790)	94.14505%	-	-	-	-	530,962	530,962
Nonemployer:									
999	STATE OF ALASKA (NON-EMPLOYER)	(150,200,210)	5.85495%	-	-	-	-	7,034,984	7,034,984
Total		(2,565,354,000)	100.00000%	-	-	-	-	7,565,946	7,565,946

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 99.98765% based on present value of future contributions.

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Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2021

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB 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 OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions
101	STATE OF ALASKA (EMPLOYER)	(13,315,756)	(47,917,015)	-	(593,343,702)	-	(654,576,473)	(439,939,193)	793,907
102	SOUTHWEST REGION SD	(35,207)	(126,695)	-	(1,568,826)	(28,691)	(1,759,419)	(1,163,218)	(44,030)
103	ANNETTE ISLAND SD	(18,968)	(68,257)	-	(845,208)	(38,821)	(971,254)	(626,686)	(78,123)
104	BERING STRAIT SD	(90,917)	(327,166)	-	(4,051,213)	(65,476)	(4,534,772)	(3,003,803)	(107,223)
105	CHATHAM SD	(6,283)	(22,611)	-	(279,983)	(2,606)	(311,484)	(207,596)	(7,760)
106	ALASKA MUNICIPAL LEAGUE	(1,209)	(4,352)	-	(53,893)	(1,395)	(60,850)	(39,960)	(1,319)
107	CITY OF VALDEZ	(108,793)	(391,496)	-	(4,847,785)	(92,650)	(5,440,725)	(3,594,427)	(115,337)
108	JUNEAU BOROUGH SD	(158,942)	(571,957)	-	(7,082,394)	(146,399)	(7,959,692)	(5,251,295)	(225,840)
109	MATANUSKA-SUSITNA BOROUGH	(276,615)	(995,405)	-	(12,325,836)	(260,652)	(13,858,508)	(9,139,085)	(374,251)
110	MATANUSKA-SUSITNA BOROUGH SD	(351,248)	(1,263,974)	-	(15,651,459)	(322,118)	(17,588,800)	(11,604,893)	(546,156)
111	ANCHORAGE SD	(1,043,996)	(3,756,839)	-	(46,519,943)	(797,939)	(52,118,717)	(34,492,565)	(1,337,846)
112	COPPER RIVER SD	(12,803)	(46,071)	-	(570,482)	(7,592)	(636,948)	(422,988)	(11,903)
113	UNIVERSITY OF ALASKA	(1,215,062)	(4,372,426)	-	(54,142,587)	(36,029)	(59,766,104)	(40,144,432)	791,729
115	CITY OF KENAI	(85,976)	(309,386)	-	(3,831,039)	(70,124)	(4,296,524)	(2,840,553)	(85,035)
116	FAIRBANKS NORTH STAR BOROUGH	(269,609)	(970,193)	-	(12,013,648)	(139,977)	(13,393,427)	(8,907,611)	(130,195)
117	FAIRBANKS NORTH STAR BOROUGH SD	(387,813)	(1,395,552)	-	(17,280,752)	(251,467)	(19,315,583)	(12,812,944)	(350,162)
118	DENALI BOROUGH SD	(13,053)	(46,973)	-	(581,655)	(19,384)	(661,066)	(431,273)	(42,048)
120	CITY AND BOROUGH OF SITKA	(107,864)	(388,152)	-	(4,806,379)	(32,999)	(5,335,394)	(3,563,727)	69,331
121	CHUGACH SD	(6,224)	(22,398)	-	(277,354)	-	(305,977)	(205,646)	6,819
122	KETCHIKAN GATEWAY BOROUGH	(61,388)	(220,906)	-	(2,735,423)	(32,367)	(3,050,085)	(2,028,200)	(28,877)
123	CITY OF SOLDOTNA	(46,874)	(168,679)	-	(2,088,701)	(18,631)	(2,322,886)	(1,548,684)	(2,015)
124	IDITAROD AREA SD	(10,767)	(38,746)	-	(479,784)	-	(529,297)	(355,739)	16,536
125	KUSPUK SD	(21,535)	(77,492)	-	(959,567)	(10,101)	(1,068,695)	(711,478)	(21,987)
126	CITY AND BOROUGH OF JUNEAU	(417,961)	(1,504,041)	-	(18,624,145)	(202,297)	(20,748,445)	(13,809,014)	(143,355)
128	CITY OF KODIAK	(86,802)	(312,358)	-	(3,867,844)	(62,884)	(4,329,888)	(2,867,842)	(71,157)
129	CITY OF FAIRBANKS	(89,722)	(322,867)	-	(3,997,977)	(42,789)	(4,453,355)	(2,964,330)	(34,519)
131	CITY OF WASILLA	(91,050)	(327,644)	-	(4,057,128)	(73,844)	(4,549,666)	(3,008,189)	(93,690)
133	SITKA BOROUGH SD	(28,526)	(102,651)	-	(1,271,098)	(20,699)	(1,422,973)	(942,465)	(38,671)
134	CITY OF PALMER	(47,568)	(171,173)	-	(2,119,592)	(39,472)	(2,377,805)	(1,571,587)	(55,680)
135	CITY AND BOROUGH OF WRANGELL	(38,069)	(136,992)	-	(1,696,331)	(26,552)	(1,897,943)	(1,257,757)	(22,578)
136	CITY OF BETHEL	(74,796)	(269,153)	-	(3,332,853)	(85,585)	(3,762,386)	(2,471,169)	(126,131)
137	VALDEZ CITY SD	(22,700)	(81,685)	-	(1,011,489)	(17,488)	(1,133,362)	(749,976)	(27,500)
138	HOONAH CITY SD	(6,106)	(21,974)	-	(272,096)	(2,978)	(303,154)	(201,748)	(5,213)
139	CITY OF NOME	(40,429)	(145,484)	-	(1,801,489)	(52,086)	(2,039,487)	(1,335,727)	(88,019)
140	CITY OF KOTZEBUE	(52,317)	(188,264)	-	(2,331,222)	(76,039)	(2,647,842)	(1,728,502)	(125,567)
141	GALENA CITY SD	(40,444)	(145,537)	-	(1,802,146)	(19,631)	(2,007,757)	(1,336,215)	(16,742)
143	CITY OF PETERSBURG	(55,960)	(201,374)	-	(2,493,560)	(55,211)	(2,806,105)	(1,848,869)	(93,508)
144	BRISTOL BAY BOROUGH	(36,166)	(130,145)	-	(1,611,547)	(52,622)	(1,830,479)	(1,194,894)	(92,370)
145	NORTH SLOPE BOROUGH	(857,545)	(3,085,893)	-	(38,211,801)	(689,315)	(42,844,555)	(28,332,430)	(928,191)
146	WRANGELL PUBLIC SD	(9,160)	(32,961)	-	(408,145)	(7,719)	(457,984)	(302,622)	(15,865)
148	CITY OF CORDOVA	(35,473)	(127,650)	-	(1,580,657)	(32,835)	(1,776,614)	(1,171,990)	(50,814)
149	NOME CITY SD	(15,428)	(55,518)	-	(687,471)	(13,363)	(771,780)	(509,730)	(10,674)
151	CITY OF KING COVE	(11,564)	(41,612)	-	(515,274)	(1,978)	(570,429)	(382,054)	3,402
152	ALASKA HOUSING FINANCE CORPORATION	(211,820)	(762,238)	-	(9,438,591)	(84,313)	(10,496,962)	(6,998,315)	(38,526)
153	LOWER YUKON SD	(92,348)	(332,315)	-	(4,114,965)	(57,054)	(4,596,681)	(3,051,072)	(70,819)
154	NORTHWEST ARCTIC BOROUGH SD	(82,510)	(296,912)	-	(3,676,588)	(50,386)	(4,106,396)	(2,726,034)	(63,834)
155	SOUTHEAST ISLAND SD	(10,015)	(36,039)	-	(446,264)	(2,721)	(495,040)	(330,886)	(6,505)
156	PRIBILOF SD	(3,407)	(12,261)	-	(151,822)	-	(167,490)	(112,570)	9,479
157	LOWER KUSKOKWIM SD	(212,233)	(763,724)	-	(9,456,994)	(120,421)	(10,553,371)	(7,011,960)	(143,994)
158	KODIAK ISLAND BOROUGH SD	(79,265)	(285,235)	-	(3,531,996)	(90,298)	(3,986,794)	(2,618,825)	(156,516)
159	YUKON FLATS SD	(11,210)	(40,338)	-	(499,501)	(3,051)	(554,100)	(370,359)	(9,050)
160	YUKON / KOYUKUK SD	(30,458)	(109,604)	-	(1,357,196)	(31,421)	(1,528,678)	(1,006,303)	(57,342)
161	NORTH SLOPE BOROUGH SD	(133,027)	(478,701)	-	(5,927,627)	(97,598)	(6,636,953)	(4,395,084)	(173,176)
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	(1,543)
163	CORDOVA COMMUNITY MEDICAL CENTER	(50,311)	(181,045)	-	(2,241,838)	(103,988)	(2,577,182)	(1,662,228)	(111,349)
164	LAKE AND PENINSULA BOROUGH SD	(21,077)	(75,847)	-	(939,193)	(18,843)	(1,054,960)	(696,372)	(27,324)
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	-	(151,306)
166	TANANA SD	(1,298)	(4,671)	-	(57,837)	-	(63,806)	(42,884)	206
167	SOUTHEAST REGIONAL RESOURCE CENTER	(19,676)	(70,805)	-	(876,755)	(15,330)	(982,566)	(650,077)	(22,519)
168	HYDABURG CITY SD	(5,664)	(20,382)	-	(252,379)	(7,879)	(286,304)	(187,129)	(13,481)

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

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB 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 OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions
169	CITY OF TANANA	(78)	(282)	-	(3,496)	(66)	(3,924)	(2,592)	(261)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(17,611)	(63,374)	-	(784,742)	(11,743)	(877,469)	(581,853)	(12,108)
171	CITY OF BARROW	(16,048)	(57,748)	-	(715,075)	(1,390)	(790,260)	(530,198)	2,526
172	CITY OF SAINT PAUL	(18,024)	(64,860)	-	(803,144)	(16,442)	(902,471)	(595,498)	(22,285)
173	MUNICIPALITY OF ANCHORAGE	(2,336,538)	(8,408,078)	-	(104,115,000)	(677,705)	(115,537,320)	(77,196,857)	348,665
174	KODIAK ISLAND BOROUGH	(31,343)	(112,789)	-	(1,396,630)	(27,686)	(1,568,448)	(1,035,542)	(47,224)
175	NOME JOINT UTILITY SYSTEM	(10,679)	(38,428)	-	(475,840)	-	(524,947)	(352,815)	16,658
176	CITY OF SAND POINT	(12,744)	(45,858)	-	(567,853)	(10,668)	(637,124)	(421,039)	(17,344)
177	KETCHIKAN GATEWAY BOROUGH SD	(79,102)	(284,652)	-	(3,524,766)	(108,089)	(3,996,609)	(2,613,464)	(206,578)
178	CITY OF DILLINGHAM	(31,918)	(114,859)	-	(1,422,262)	(32,467)	(1,601,506)	(1,054,547)	(50,164)
179	CITY OF UNALASKA	(131,523)	(473,287)	-	(5,860,589)	(135,221)	(6,600,620)	(4,345,378)	(204,469)
180	KENAI PENINSULA BOROUGH	(212,026)	(762,981)	-	(9,447,792)	(150,537)	(10,573,337)	(7,005,137)	(192,692)
181	CITY OF KETCHIKAN	(115,578)	(415,911)	-	(5,150,115)	(103,387)	(5,784,992)	(3,818,592)	(122,416)
182	CITY OF SEWARD	(49,131)	(176,799)	-	(2,189,259)	(31,020)	(2,446,209)	(1,623,243)	(43,840)
183	CITY OF FORT YUKON	(6,962)	(25,052)	-	(310,216)	(6,115)	(348,346)	(230,012)	(13,258)
184	BRISTOL BAY BOROUGH SD	(3,850)	(13,853)	-	(171,539)	(268)	(189,510)	(127,189)	(2,193)
185	CORDOVA CITY SD	(11,755)	(42,302)	-	(523,818)	(13,984)	(591,861)	(388,389)	(24,495)
186	CITY OF CRAIG	(17,375)	(62,525)	-	(774,226)	(11,420)	(865,546)	(574,056)	(15,688)
187	PETERSBURG MEDICAL CENTER	(88,881)	(319,842)	-	(3,960,515)	(130,576)	(4,499,813)	(2,936,554)	(211,890)
189	HAINES BOROUGH	(28,378)	(102,120)	-	(1,264,525)	(31,206)	(1,426,230)	(937,592)	(59,159)
190	KENAI PENINSULA BOROUGH SD	(197,572)	(710,966)	-	(8,803,699)	(182,424)	(9,894,661)	(6,527,570)	(325,074)
191	CITY OF NORTH POLE	(32,213)	(115,920)	-	(1,435,407)	(25,022)	(1,608,563)	(1,064,294)	(39,223)
192	CITY OF GALENA	(10,708)	(38,534)	-	(477,155)	(8,599)	(534,995)	(353,790)	(13,748)
193	CITY OF NENANA	(1,445)	(5,202)	-	(64,409)	(6,117)	(77,173)	(47,757)	5,839
195	YUPIIT SD	(22,006)	(79,191)	-	(980,599)	(19,105)	(1,100,901)	(727,072)	(26,842)
196	NENANA CITY SD	(21,151)	(76,112)	-	(942,479)	(30,419)	(1,070,161)	(698,808)	(56,173)
198	CITY OF SAXMAN	(1,268)	(4,565)	-	(56,522)	(2,952)	(65,308)	(41,909)	(3,468)
199	CITY OF HOONAH	(10,251)	(36,888)	-	(456,780)	(12,174)	(516,094)	(338,683)	(20,712)
200	CITY OF PELICAN	(1,504)	(5,414)	-	(67,038)	(2,125)	(76,082)	(49,706)	(1,937)
202	CITY OF WHITTIER	(14,573)	(52,440)	-	(649,351)	(10,012)	(726,375)	(481,466)	(7,085)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(14,263)	(51,325)	-	(635,549)	-	(701,137)	(471,233)	25,465
204	CRAIG CITY SD	(10,281)	(36,995)	-	(458,095)	(10,075)	(515,445)	(339,658)	(19,906)
205	DILLINGHAM CITY SD	(14,528)	(52,281)	-	(647,379)	(29,683)	(743,872)	(480,004)	(54,734)
206	CITY OF THORNE BAY	(3,791)	(13,641)	-	(168,910)	-	(186,342)	(125,240)	5,133
208	CITY OF AKUTAN	(10,148)	(36,517)	-	(452,180)	(9,106)	(507,951)	(335,272)	(15,485)
209	UNALASKA CITY SD	(10,295)	(37,048)	-	(458,752)	(2,972)	(509,067)	(340,145)	(2,120)
211	KASHUNAMIUT SD	(19,470)	(70,062)	-	(867,554)	(17,709)	(974,794)	(643,254)	(23,546)
215	CITY OF HOMER	(75,902)	(273,134)	-	(3,382,145)	(82,779)	(3,813,960)	(2,507,717)	(127,101)
218	SPECIAL EDUCATION SERVICE AGENCY	(2,080)	(7,484)	-	(92,671)	-	(102,234)	(68,711)	2,621
219	BARTLETT REGIONAL HOSPITAL	(419,967)	(1,511,260)	-	(18,713,530)	(481,516)	(21,126,273)	(13,875,289)	(759,491)
220	NORTHWEST ARCTIC BOROUGH	(27,316)	(98,298)	-	(1,217,204)	(29,341)	(1,372,160)	(902,505)	(41,612)
221	SAINT MARY'S SD	(12,788)	(46,018)	-	(569,825)	(9,486)	(638,116)	(422,501)	13,628
223	BRISTOL BAY RHA	(14,528)	(52,281)	-	(647,379)	(8,418)	(722,606)	(480,004)	(6,485)
224	COPPER RIVER BASIN RHA	(6,903)	(24,840)	-	(307,587)	(6,743)	(346,073)	(228,063)	(9,380)
225	SKAGWAY CITY SD	(3,038)	(10,934)	-	(135,391)	(1,154)	(150,517)	(100,387)	654
227	CITY OF KLAWOCK	(8,083)	(29,086)	-	(360,166)	(5,528)	(402,864)	(267,048)	(7,910)
228	PETERSBURG CITY SD	(11,254)	(40,498)	-	(501,472)	(9,479)	(562,703)	(371,821)	(15,255)
230	ALEUTIANS EAST BOROUGH	(10,222)	(36,782)	-	(455,466)	(386)	(502,856)	(337,709)	9,769
235	CITY OF HUSLIA	(1,917)	(6,900)	-	(85,441)	(182)	(94,441)	(63,351)	321
237	CITY OF KALTAG	(413)	(1,486)	-	(18,403)	-	(20,302)	(13,645)	2,285
240	HAINES BOROUGH SD	(10,148)	(36,517)	-	(452,180)	(6,557)	(505,401)	(335,272)	(10,894)
242	CITY OF ELIM	(86)	(308)	-	(3,812)	-	(4,205)	(2,826)	3,735
243	CITY OF ATKA	(369)	(1,327)	-	(16,431)	-	(18,127)	(12,183)	(1,482)
244	ALEUTIANS EAST BOROUGH SD	(11,018)	(39,648)	-	(490,957)	(7,082)	(548,705)	(364,023)	(5,755)
246	DELTA/GREELY SD	(18,437)	(66,346)	-	(821,547)	(6,474)	(912,804)	(609,142)	(5,130)
247	LAKE AND PENINSULA BOROUGH	(4,218)	(15,180)	-	(187,970)	(2,409)	(209,778)	(139,372)	(3,428)
248	CITY AND BOROUGH OF YAKUTAT	(9,602)	(34,553)	-	(427,862)	-	(472,017)	(317,241)	14,591

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized		
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions
249	CITY OF UNALAKLEET	(1,661)	(5,976)	-	(73,993)	(1,405)	(83,034)	(54,863)	1,168
251	KLAWOCK CITY SD	(8,142)	(29,298)	-	(362,795)	(13,235)	(413,470)	(268,997)	(23,710)
254	CITY OF MEKORYUK	-	-	-	-	(71)	(71)	-	842
255	ALASKA GATEWAY SD	(25,369)	(91,292)	-	(1,130,449)	(33,854)	(1,280,964)	(838,180)	(63,836)
257	PELICAN CITY SD	(531)	(1,911)	-	(23,661)	-	(26,102)	(17,543)	9,007
258	DENALI BOROUGH	(6,106)	(21,974)	-	(272,096)	(9,044)	(309,220)	(201,748)	(15,788)
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	(265)	(955)	-	(11,830)	-	(13,051)	(8,772)	565
262	COOK INLET HOUSING AUTHORITY	(123,366)	(443,936)	-	(5,497,136)	(144,375)	(6,208,813)	(4,075,893)	(221,602)
263	INTERIOR RHA	(13,171)	(47,398)	-	(586,913)	(8,754)	(656,236)	(435,171)	(15,243)
264	YAKUTAT SD	(3,097)	(11,146)	-	(138,020)	(1,861)	(154,125)	(102,336)	(540)
265	KAKE CITY SD	(6,903)	(24,840)	-	(307,587)	(913)	(340,243)	(228,063)	1,511
267	ALEUTIAN HOUSING AUTHORITY	(8,791)	(31,634)	-	(391,714)	-	(432,138)	(290,439)	10,967
270	BERING STRAITS RHA	(17,006)	(61,198)	-	(757,795)	(7,099)	(843,098)	(561,873)	(3,951)
271	CITY OF EGEGIK	(1,268)	(4,565)	-	(56,522)	-	(62,356)	(41,909)	15,983
275	ILISAGVIK COLLEGE	(62,111)	(223,507)	-	(2,767,628)	(66,047)	(3,119,293)	(2,052,079)	(125,108)
276	NORTH PACIFIC RIM HA	(14,764)	(53,130)	-	(657,895)	(1,820)	(727,609)	(487,801)	8,783
278	SAXMAN SEAPORT	(1,077)	(3,875)	-	(47,978)	(1,973)	(54,903)	(35,574)	(3,833)
279	TLINGIT-HAIDA RHA	(32,199)	(115,867)	-	(1,434,750)	(14,211)	(1,597,027)	(1,063,806)	(9,565)
280	CITY OF TOKSOOK BAY	(265)	(955)	-	(11,830)	-	(13,051)	(8,772)	1,004
281	BARANOF ISLAND HA	(7,729)	(27,812)	-	(344,393)	(7,057)	(386,990)	(255,352)	(9,569)
282	CITY OF DELTA JUNCTION	(1,976)	(7,112)	-	(88,070)	-	(97,159)	(65,300)	9,474
283	CITY OF ANDERSON	(84)	(301)	-	(3,723)	(71)	(4,178)	(2,760)	(492)
284	INTER-ISLAND FERRY AUTHORITY	(12,168)	(43,788)	-	(542,221)	(5,533)	(603,711)	(402,034)	(7,231)
286	CITY OF SELDOVIA	(1,077)	(3,875)	-	(47,978)	(1,645)	(54,575)	(35,574)	(3,299)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(9,396)	(33,810)	-	(418,660)	(4,882)	(466,748)	(310,419)	(3,691)
290	CITY OF UPPER KALSKAG	(103)	(372)	-	(4,601)	-	(5,075)	(3,411)	1,521
291	CITY OF SHAKTOOLIK	(272)	(977)	-	(12,100)	-	(13,348)	(8,971)	(68)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(10,517)	(37,844)	-	(468,610)	(9,161)	(526,132)	(347,455)	(7,911)
296	MUNICIPALITY OF SKAGWAY	(46,461)	(167,192)	-	(2,070,299)	(68,716)	(2,352,669)	(1,535,039)	(119,944)
297	CITY OF NULATO	(1,148)	(4,130)	-	(51,135)	(163)	(56,575)	(37,914)	(1,396)
298	CITY OF ANIAK	(2,227)	(8,015)	-	(99,243)	(3,931)	(113,416)	(73,584)	(7,852)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(11,431)	(41,135)	-	(509,359)	-	(561,925)	(377,668)	45,355
Subtotal		(25,362,990)	(91,269,232)	-	(1,130,162,712)	(7,565,946)	(1,254,360,880)	(837,967,724)	(7,842,828)
Nonemployer:									
999	STATE OF ALASKA (NON-EMPLOYER)	(1,577,343)	(5,676,101)	-	(70,285,660)	-	(77,539,104)	(52,113,836)	7,842,828
Total		(26,940,333)	(96,945,333)	-	(1,200,448,371)	(7,565,946)	(1,331,899,984)	(890,081,560)	0

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 emp

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	Total
101	STATE OF ALASKA (EMPLOYER)	(439,145,286)
102	SOUTHWEST REGION SD	(1,207,249)
103	ANNETTE ISLAND SD	(704,809)
104	BERING STRAIT SD	(3,111,026)
105	CHATHAM SD	(215,356)
106	ALASKA MUNICIPAL LEAGUE	(41,279)
107	CITY OF VALDEZ	(3,709,765)
108	JUNEAU BOROUGH SD	(5,477,134)
109	MATANUSKA-SUSITNA BOROUGH	(9,513,336)
110	MATANUSKA-SUSITNA BOROUGH SD	(12,151,049)
111	ANCHORAGE SD	(35,830,411)
112	COPPER RIVER SD	(434,892)
113	UNIVERSITY OF ALASKA	(39,352,703)
115	CITY OF KENAI	(2,925,588)
116	FAIRBANKS NORTH STAR BOROUGH	(9,037,806)
117	FAIRBANKS NORTH STAR BOROUGH SD	(13,163,106)
118	DENALI BOROUGH SD	(473,321)
120	CITY AND BOROUGH OF SITKA	(3,494,396)
121	CHUGACH SD	(198,827)
122	KETCHIKAN GATEWAY BOROUGH	(2,057,077)
123	CITY OF SOLDOTNA	(1,550,699)
124	IDITAROD AREA SD	(339,203)
125	KUSPUK SD	(733,465)
126	CITY AND BOROUGH OF JUNEAU	(13,952,369)
128	CITY OF KODIAK	(2,938,999)
129	CITY OF FAIRBANKS	(2,998,850)
131	CITY OF WASILLA	(3,101,879)
133	SITKA BOROUGH SD	(981,136)
134	CITY OF PALMER	(1,627,267)
135	CITY AND BOROUGH OF WRANGELL	(1,280,335)
136	CITY OF BETHEL	(2,597,300)
137	VALDEZ CITY SD	(777,476)
138	HOONAH CITY SD	(206,961)
139	CITY OF NOME	(1,423,746)
140	CITY OF KOTZEBUE	(1,854,070)
141	GALENA CITY SD	(1,352,957)
143	CITY OF PETERSBURG	(1,942,377)
144	BRISTOL BAY BOROUGH	(1,287,263)
145	NORTH SLOPE BOROUGH	(29,260,622)
146	WRANGELL PUBLIC SD	(318,487)
148	CITY OF CORDOVA	(1,222,804)
149	NOME CITY SD	(520,404)
151	CITY OF KING COVE	(378,652)
152	ALASKA HOUSING FINANCE CORPORATION	(7,036,841)
153	LOWER YUKON SD	(3,121,891)
154	NORTHWEST ARCTIC BOROUGH SD	(2,789,868)
155	SOUTHEAST ISLAND SD	(337,391)
156	PRIBILOF SD	(103,091)
157	LOWER KUSKOKWIM SD	(7,155,954)
158	KODIAK ISLAND BOROUGH SD	(2,775,341)
159	YUKON FLATS SD	(379,409)
160	YUKON / KOYUKUK SD	(1,063,645)
161	NORTH SLOPE BOROUGH SD	(4,568,260)
162	ALEUTIAN REGION SD	(1,543)
163	CORDOVA COMMUNITY MEDICAL CENTER	(1,773,577)
164	LAKE AND PENINSULA BOROUGH SD	(723,696)
165	SITKA COMMUNITY HOSPITAL	(151,306)
166	TANANA SD	(42,677)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(672,596)
168	HYDABURG CITY SD	(200,609)

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

Employer Number	Employer Name	Total
169	CITY OF TANANA	(2,854)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(593,961)
171	CITY OF BARROW	(527,672)
172	CITY OF SAINT PAUL	(617,782)
173	MUNICIPALITY OF ANCHORAGE	(76,848,192)
174	KODIAK ISLAND BOROUGH	(1,082,767)
175	NOME JOINT UTILITY SYSTEM	(336,157)
176	CITY OF SAND POINT	(438,384)
177	KETCHIKAN GATEWAY BOROUGH SD	(2,820,042)
178	CITY OF DILLINGHAM	(1,104,712)
179	CITY OF UNALASKA	(4,549,847)
180	KENAI PENINSULA BOROUGH	(7,197,829)
181	CITY OF KETCHIKAN	(3,941,008)
182	CITY OF SEWARD	(1,667,083)
183	CITY OF FORT YUKON	(243,270)
184	BRISTOL BAY BOROUGH SD	(129,382)
185	CORDOVA CITY SD	(412,885)
186	CITY OF CRAIG	(589,744)
187	PETERSBURG MEDICAL CENTER	(3,148,444)
189	HAINES BOROUGH	(996,751)
190	KENAI PENINSULA BOROUGH SD	(6,852,644)
191	CITY OF NORTH POLE	(1,103,516)
192	CITY OF GALENA	(367,538)
193	CITY OF NENANA	(41,918)
195	YUPIIT SD	(753,914)
196	NENANA CITY SD	(754,981)
198	CITY OF SAXMAN	(45,377)
199	CITY OF HOONAH	(359,395)
200	CITY OF PELICAN	(51,643)
202	CITY OF WHITTIER	(488,552)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(445,768)
204	CRAIG CITY SD	(359,564)
205	DILLINGHAM CITY SD	(534,738)
206	CITY OF THORNE BAY	(120,107)
208	CITY OF AKUTAN	(350,757)
209	UNALASKA CITY SD	(342,265)
211	KASHUNAMIUT SD	(666,800)
215	CITY OF HOMER	(2,634,818)
218	SPECIAL EDUCATION SERVICE AGENCY	(66,091)
219	BARTLETT REGIONAL HOSPITAL	(14,634,779)
220	NORTHWEST ARCTIC BOROUGH	(944,117)
221	SAINT MARY'S SD	(408,873)
223	BRISTOL BAY RHA	(486,489)
224	COPPER RIVER BASIN RHA	(237,443)
225	SKAGWAY CITY SD	(99,732)
227	CITY OF KLAWOCK	(274,958)
228	PETERSBURG CITY SD	(387,075)
230	ALEUTIANS EAST BOROUGH	(327,939)
235	CITY OF HUSLIA	(63,030)
237	CITY OF KALTAG	(11,359)
240	HAINES BOROUGH SD	(346,166)
242	CITY OF ELIM	909
243	CITY OF ATKA	(13,665)
244	ALEUTIANS EAST BOROUGH SD	(369,778)
246	DELTA/GREELY SD	(614,272)
247	LAKE AND PENINSULA BOROUGH	(142,800)
248	CITY AND BOROUGH OF YAKUTAT	(302,650)

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

Employer Number	Employer Name	Total
249	CITY OF UNALAKLEET	(53,695)
251	KLAWOCK CITY SD	(292,707)
254	CITY OF MEKORYUK	842
255	ALASKA GATEWAY SD	(902,015)
257	PELICAN CITY SD	(8,537)
258	DENALI BOROUGH	(217,536)
259	CITY OF ALLAKAKET	-
260	CITY OF KACHEMAK	(8,206)
262	COOK INLET HOUSING AUTHORITY	(4,297,495)
263	INTERIOR RHA	(450,415)
264	YAKUTAT SD	(102,876)
265	KAKE CITY SD	(226,552)
267	ALEUTIAN HOUSING AUTHORITY	(279,473)
270	BERING STRAITS RHA	(565,824)
271	CITY OF EGEGIK	(25,926)
275	ILISAGVIK COLLEGE	(2,177,187)
276	NORTH PACIFIC RIM HA	(479,018)
278	SAXMAN SEAPORT	(39,407)
279	TLINGIT-HAIDA RHA	(1,073,371)
280	CITY OF TOKSOOK BAY	(7,767)
281	BARANOF ISLAND HA	(264,921)
282	CITY OF DELTA JUNCTION	(55,826)
283	CITY OF ANDERSON	(3,252)
284	INTER-ISLAND FERRY AUTHORITY	(409,265)
286	CITY OF SELDOVIA	(38,873)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(314,110)
290	CITY OF UPPER KALSKAG	(1,890)
291	CITY OF SHAKTOOLIK	(9,039)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(355,366)
296	MUNICIPALITY OF SKAGWAY	(1,654,983)
297	CITY OF NULATO	(39,311)
298	CITY OF ANIAK	(81,436)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(332,313)
Subtotal		(845,810,552)
Nonemployer:		
999	STATE OF ALASKA (NON-EMPLOYER)	(44,271,008)
Total		(890,081,560)

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 emp

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)	(199,784,704)	(136,645,067)	(146,728,321)	(170,968,430)	-	-
102	SOUTHWEST REGION SD	(558,120)	(361,295)	(387,956)	(452,048)	-	-
103	ANNETTE ISLAND SD	(324,052)	(194,649)	(209,012)	(243,542)	-	-
104	BERING STRAIT SD	(1,432,632)	(932,981)	(1,001,827)	(1,167,333)	-	-
105	CHATHAM SD	(97,092)	(64,479)	(69,237)	(80,676)	-	-
106	ALASKA MUNICIPAL LEAGUE	(19,582)	(12,411)	(13,327)	(15,529)	-	-
107	CITY OF VALDEZ	(1,728,624)	(1,116,429)	(1,198,812)	(1,396,860)	-	-
108	JUNEAU BOROUGH SD	(2,536,482)	(1,631,052)	(1,751,409)	(2,040,749)	-	-
109	MATANUSKA-SUSITNA BOROUGH	(4,420,230)	(2,838,599)	(3,048,063)	(3,551,616)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(5,603,988)	(3,604,479)	(3,870,459)	(4,509,874)	-	-
111	ANCHORAGE SD	(16,496,942)	(10,713,387)	(11,503,945)	(13,404,443)	-	-
112	COPPER RIVER SD	(200,112)	(131,380)	(141,075)	(164,381)	-	-
113	UNIVERSITY OF ALASKA	(18,307,433)	(12,468,856)	(13,388,953)	(15,600,862)	-	-
115	CITY OF KENAI	(1,362,978)	(882,275)	(947,380)	(1,103,891)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(4,194,201)	(2,766,703)	(2,970,862)	(3,461,661)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(6,083,171)	(3,979,699)	(4,273,367)	(4,979,345)	-	-
118	DENALI BOROUGH SD	(215,674)	(133,953)	(143,838)	(167,601)	-	-
120	CITY AND BOROUGH OF SITKA	(1,654,999)	(1,106,893)	(1,188,572)	(1,384,929)	-	-
121	CHUGACH SD	(90,631)	(63,874)	(68,587)	(79,918)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(955,486)	(629,959)	(676,445)	(788,196)	-	-
123	CITY OF SOLDOTNA	(723,502)	(481,021)	(516,516)	(601,847)	-	-
124	IDITAROD AREA SD	(154,083)	(110,493)	(118,646)	(138,247)	-	-
125	KUSPUK SD	(333,925)	(220,985)	(237,292)	(276,493)	-	-
126	CITY AND BOROUGH OF JUNEAU	(6,487,355)	(4,289,078)	(4,605,576)	(5,366,436)	-	-
128	CITY OF KODIAK	(1,368,159)	(890,752)	(956,481)	(1,114,496)	-	-
129	CITY OF FAIRBANKS	(1,391,979)	(920,721)	(988,662)	(1,151,993)	-	-
131	CITY OF WASILLA	(1,442,996)	(934,343)	(1,003,290)	(1,169,037)	-	-
133	SITKA BOROUGH SD	(449,654)	(292,730)	(314,331)	(366,259)	-	-
134	CITY OF PALMER	(754,767)	(488,135)	(524,155)	(610,748)	-	-
135	CITY AND BOROUGH OF WRANGELL	(599,010)	(390,659)	(419,487)	(488,787)	-	-
136	CITY OF BETHEL	(1,210,317)	(767,545)	(824,183)	(960,341)	-	-
137	VALDEZ CITY SD	(358,834)	(232,942)	(250,132)	(291,454)	-	-
138	HOONAH CITY SD	(94,802)	(62,663)	(67,287)	(78,403)	-	-
139	CITY OF NOME	(660,031)	(414,877)	(445,491)	(519,088)	-	-
140	CITY OF KOTZEBUE	(862,753)	(536,873)	(576,489)	(671,728)	-	-
141	GALENA CITY SD	(627,798)	(415,028)	(445,654)	(519,278)	-	-
143	CITY OF PETERSBURG	(896,708)	(574,259)	(616,634)	(718,504)	-	-
144	BRISTOL BAY BOROUGH	(596,467)	(371,134)	(398,520)	(464,358)	-	-
145	NORTH SLOPE BOROUGH	(13,584,584)	(8,800,050)	(9,449,419)	(11,010,501)	-	-
146	WRANGELL PUBLIC SD	(145,455)	(93,994)	(100,930)	(117,604)	-	-
148	CITY OF CORDOVA	(566,256)	(364,020)	(390,882)	(455,457)	-	-
149	NOME CITY SD	(245,362)	(158,322)	(170,005)	(198,091)	-	-
151	CITY OF KING COVE	(175,867)	(118,666)	(127,423)	(148,473)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(3,269,538)	(2,173,676)	(2,334,075)	(2,719,673)	-	-
153	LOWER YUKON SD	(1,445,724)	(947,663)	(1,017,592)	(1,185,703)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(1,291,117)	(846,706)	(909,186)	(1,059,387)	-	-
155	SOUTHEAST ISLAND SD	(153,321)	(102,773)	(110,357)	(128,588)	-	-
156	PRIBILOF SD	(49,282)	(34,964)	(37,544)	(43,747)	-	-
157	LOWER KUSKOKWIM SD	(3,311,856)	(2,177,914)	(2,338,626)	(2,724,976)	-	-
158	KODIAK ISLAND BOROUGH SD	(1,282,235)	(813,407)	(873,429)	(1,017,723)	-	-
159	YUKON FLATS SD	(171,617)	(115,033)	(123,522)	(143,928)	-	-
160	YUKON / KOYUKUK SD	(489,431)	(312,558)	(335,622)	(391,068)	-	-
161	NORTH SLOPE BOROUGH SD	(2,097,984)	(1,365,113)	(1,465,846)	(1,708,010)	-	-
162	ALEUTIAN REGION SD	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(860,537)	(516,288)	(554,385)	(645,972)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(335,791)	(216,293)	(232,254)	(270,623)	-	-
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-
166	TANANA SD	(18,862)	(13,320)	(14,303)	(16,665)	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	(311,207)	(201,914)	(216,813)	(252,632)	-	-
168	HYDABURG CITY SD	(93,049)	(58,122)	(62,411)	(72,722)	-	-

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
169	CITY OF TANANA	(1,246)	(805)	(865)	(1,007)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(276,568)	(180,723)	(194,059)	(226,119)	-	-
171	CITY OF BARROW	(242,705)	(164,679)	(176,831)	(206,044)	-	-
172	CITY OF SAINT PAUL	(287,478)	(184,961)	(198,610)	(231,421)	-	-
173	MUNICIPALITY OF ANCHORAGE	(35,813,210)	(23,977,336)	(25,746,661)	(30,000,113)	-	-
174	KODIAK ISLAND BOROUGH	(499,004)	(321,639)	(345,374)	(402,431)	-	-
175	NOME JOINT UTILITY SYSTEM	(157,717)	(109,584)	(117,671)	(137,110)	-	-
176	CITY OF SAND POINT	(202,300)	(130,775)	(140,425)	(163,624)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(1,297,586)	(811,742)	(871,641)	(1,015,640)	-	-
178	CITY OF DILLINGHAM	(512,435)	(327,542)	(351,712)	(409,816)	-	-
179	CITY OF UNALASKA	(2,112,984)	(1,349,674)	(1,449,269)	(1,688,694)	-	-
180	KENAI PENINSULA BOROUGH	(3,338,867)	(2,175,795)	(2,336,350)	(2,722,325)	-	-
181	CITY OF KETCHIKAN	(1,841,388)	(1,186,054)	(1,273,575)	(1,483,975)	-	-
182	CITY OF SEWARD	(769,825)	(504,179)	(541,383)	(630,822)	-	-
183	CITY OF FORT YUKON	(110,803)	(71,442)	(76,714)	(89,387)	-	-
184	BRISTOL BAY BOROUGH SD	(58,157)	(39,505)	(42,420)	(49,428)	-	-
185	CORDOVA CITY SD	(190,757)	(120,634)	(129,535)	(150,935)	-	-
186	CITY OF CRAIG	(272,697)	(178,302)	(191,459)	(223,089)	-	-
187	PETERSBURG MEDICAL CENTER	(1,467,123)	(912,093)	(979,398)	(1,141,199)	-	-
189	HAINES BOROUGH	(457,943)	(291,216)	(312,705)	(364,365)	-	-
190	KENAI PENINSULA BOROUGH SD	(3,153,393)	(2,027,462)	(2,177,072)	(2,536,733)	-	-
191	CITY OF NORTH POLE	(509,427)	(330,569)	(354,963)	(413,604)	-	-
192	CITY OF GALENA	(169,623)	(109,887)	(117,996)	(137,489)	-	-
193	CITY OF NENANA	(27,853)	(14,833)	(15,928)	(18,559)	-	-
195	YUPIIT SD	(350,026)	(225,829)	(242,493)	(282,554)	-	-
196	NENANA CITY SD	(348,476)	(217,050)	(233,066)	(271,570)	-	-
198	CITY OF SAXMAN	(22,027)	(13,017)	(13,977)	(16,287)	-	-
199	CITY OF HOONAH	(166,323)	(105,195)	(112,957)	(131,618)	-	-
200	CITY OF PELICAN	(24,749)	(15,439)	(16,578)	(19,317)	-	-
202	CITY OF WHITTIER	(229,147)	(149,543)	(160,578)	(187,107)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(203,251)	(146,365)	(157,165)	(183,130)	-	-
204	CRAIG CITY SD	(164,667)	(105,498)	(113,283)	(131,997)	-	-
205	DILLINGHAM CITY SD	(248,153)	(149,089)	(160,091)	(186,538)	-	-
206	CITY OF THORNE BAY	(55,470)	(38,899)	(41,770)	(48,670)	-	-
208	CITY OF AKUTAN	(161,703)	(104,135)	(111,820)	(130,293)	-	-
209	UNALASKA CITY SD	(157,786)	(105,649)	(113,445)	(132,187)	-	-
211	KASHUNAMIUT SD	(310,481)	(199,795)	(214,538)	(249,980)	-	-
215	CITY OF HOMER	(1,224,145)	(778,897)	(836,373)	(974,545)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(30,348)	(21,342)	(22,917)	(26,702)	-	-
219	BARTLETT REGIONAL HOSPITAL	(6,796,738)	(4,309,663)	(4,627,680)	(5,392,191)	-	-
220	NORTHWEST ARCTIC BOROUGH	(440,109)	(280,318)	(301,003)	(350,730)	-	-
221	SAINT MARY'S SD	(201,783)	(131,229)	(140,912)	(164,192)	-	-
223	BRISTOL BAY RHA	(226,887)	(149,089)	(160,091)	(186,538)	-	-
224	COPPER RIVER BASIN RHA	(110,544)	(70,836)	(76,063)	(88,629)	-	-
225	SKAGWAY CITY SD	(46,844)	(31,180)	(33,481)	(39,012)	-	-
227	CITY OF KLAWOCK	(127,073)	(82,945)	(89,066)	(103,780)	-	-
228	PETERSBURG CITY SD	(178,710)	(115,487)	(124,009)	(144,496)	-	-
230	ALEUTIANS EAST BOROUGH	(154,091)	(104,892)	(112,632)	(131,240)	-	-
235	CITY OF HUSLIA	(29,016)	(19,677)	(21,129)	(24,619)	-	-
237	CITY OF KALTAG	(5,113)	(4,238)	(4,551)	(5,303)	-	-
240	HAINES BOROUGH SD	(159,153)	(104,135)	(111,820)	(130,293)	-	-
242	CITY OF ELIM	(1,284)	(878)	(943)	(1,098)	-	-
243	CITY OF ATKA	(5,210)	(3,784)	(4,063)	(4,734)	-	-
244	ALEUTIANS EAST BOROUGH SD	(172,764)	(113,066)	(121,409)	(141,466)	-	-
246	DELTA/GREELY SD	(283,720)	(189,200)	(203,161)	(236,724)	-	-
247	LAKE AND PENINSULA BOROUGH	(65,843)	(43,289)	(46,483)	(54,162)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(141,373)	(98,535)	(105,806)	(123,286)	-	-

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
249	CITY OF UNALAKLEET	(26,375)	(17,040)	(18,298)	(21,321)	-	-
251	KLAWOCK CITY SD	(135,667)	(83,551)	(89,716)	(104,537)	-	-
254	CITY OF MEKORYUK	(71)	-	-	-	-	-
255	ALASKA GATEWAY SD	(415,344)	(260,339)	(279,549)	(325,732)	-	-
257	PELICAN CITY SD	(3,559)	(5,449)	(5,851)	(6,818)	-	-
258	DENALI BOROUGH	(100,868)	(62,663)	(67,287)	(78,403)	-	-
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	(3,832)	(2,724)	(2,926)	(3,409)	-	-
262	COOK INLET HOUSING AUTHORITY	(1,999,484)	(1,265,972)	(1,359,390)	(1,583,967)	-	-
263	INTERIOR RHA	(206,818)	(135,164)	(145,138)	(169,116)	-	-
264	YAKUTAT SD	(48,439)	(31,786)	(34,131)	(39,770)	-	-
265	KAKE CITY SD	(104,714)	(70,836)	(76,063)	(88,629)	-	-
267	ALEUTIAN HOUSING AUTHORITY	(129,333)	(90,210)	(96,867)	(112,870)	-	-
270	BERING STRAITS RHA	(262,831)	(174,518)	(187,396)	(218,354)	-	-
271	CITY OF EGEKIK	(11,287)	(13,017)	(13,977)	(16,287)	-	-
275	ILISAGVIK COLLEGE	(1,000,034)	(637,375)	(684,408)	(797,475)	-	-
276	NORTH PACIFIC RIM HA	(223,838)	(151,511)	(162,691)	(189,568)	-	-
278	SAXMAN SEAPORT	(18,165)	(11,049)	(11,865)	(13,825)	-	-
279	TLINGIT-HAIDA RHA	(498,394)	(330,418)	(354,800)	(413,415)	-	-
280	CITY OF TOKSOOK BAY	(3,732)	(2,724)	(2,926)	(3,409)	-	-
281	BARANOF ISLAND HA	(123,278)	(79,312)	(85,165)	(99,235)	-	-
282	CITY OF DELTA JUNCTION	(25,499)	(20,282)	(21,779)	(25,377)	-	-
283	CITY OF ANDERSON	(1,327)	(857)	(921)	(1,073)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(188,515)	(124,872)	(134,086)	(156,238)	-	-
286	CITY OF SELDOVIA	(17,836)	(11,049)	(11,865)	(13,825)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(146,167)	(96,416)	(103,531)	(120,634)	-	-
290	CITY OF UPPER KALSKAG	(797)	(1,060)	(1,138)	(1,326)	-	-
291	CITY OF SHAKTOOLIK	(3,967)	(2,786)	(2,992)	(3,486)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(167,302)	(107,919)	(115,883)	(135,027)	-	-
296	MUNICIPALITY OF SKAGWAY	(767,377)	(476,783)	(511,965)	(596,544)	-	-
297	CITY OF NULATO	(17,419)	(11,776)	(12,645)	(14,734)	-	-
298	CITY OF ANIAK	(37,422)	(22,855)	(24,542)	(28,596)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(145,872)	(117,304)	(125,960)	(146,769)	-	-
Subtotal		(388,429,004)	(260,272,687)	(279,478,617)	(325,649,609)	-	-
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	(16,684,194)	(16,186,552)	(17,380,983)	(20,252,391)	-	-
Total		(405,113,198)	(276,459,239)	(296,859,600)	(345,902,000)	-	-

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		
		Actual Contributions	RDS Subsidy*	Total		Actual Contributions	RDS Subsidy*	Total
101	STATE OF ALASKA (EMPLOYER)	34,536,170	95,721	34,631,891	53,754,135	51,390,421	10,292,567	61,682,987
102	SOUTHWEST REGION SD	95,166	264	95,430	147,601	136,565	27,351	163,916
103	ANNETTE ISLAND SD	5,190	14	5,205	46,620	37,679	7,546	45,226
104	BERING STRAIT SD	236,918	657	237,575	355,248	357,060	71,513	428,572
105	CHATHAM SD	10,471	29	10,500	20,621	17,963	3,598	21,560
106	ALASKA MUNICIPAL LEAGUE	1,816	5	1,821	7,369	6,492	1,300	7,792
107	CITY OF VALDEZ	216,131	599	216,730	451,006	426,381	85,396	511,777
108	JUNEAU BOROUGH SD	379,306	1,051	380,357	641,776	601,729	120,515	722,245
109	MATANUSKA-SUSITNA BOROUGH	595,468	1,650	597,119	1,189,931	1,083,601	217,026	1,300,626
110	MATANUSKA-SUSITNA BOROUGH SD	747,546	2,072	749,618	1,362,376	1,350,296	270,440	1,620,735
111	ANCHORAGE SD	2,565,768	7,111	2,572,879	4,142,508	3,987,589	798,642	4,786,230
112	COPPER RIVER SD	24,864	69	24,932	50,752	54,266	10,868	65,134
113	UNIVERSITY OF ALASKA	5,159,100	14,299	5,173,399	6,131,124	6,389,295	1,279,660	7,668,954
115	CITY OF KENAI	209,727	581	210,308	378,969	369,797	74,064	443,861
116	FAIRBANKS NORTH STAR BOROUGH	699,228	1,938	701,166	1,201,715	1,223,237	244,992	1,468,229
117	FAIRBANKS NORTH STAR BOROUGH SD	942,898	2,613	945,511	1,609,542	1,486,989	297,817	1,784,806
118	DENALI BOROUGH SD	270	1	270	36,830	28,799	5,768	34,566
120	CITY AND BOROUGH OF SITKA	289,779	803	290,582	681,774	516,348	103,415	619,763
121	CHUGACH SD	15,017	42	15,059	21,707	21,182	4,242	25,424
122	KETCHIKAN GATEWAY BOROUGH	200,446	556	201,002	282,382	256,933	51,459	308,392
123	CITY OF SOLDOTNA	135,908	377	136,285	222,693	208,998	41,858	250,856
124	IDITAROD AREA SD	19,759	55	19,814	40,502	45,022	9,017	54,039
125	KUSPUK SD	73,985	205	74,190	63,647	71,383	14,297	85,680
126	CITY AND BOROUGH OF JUNEAU	1,265,904	3,509	1,269,412	1,948,050	1,776,765	355,854	2,132,619
128	CITY OF KODIAK	203,011	563	203,574	376,107	351,253	70,350	421,602
129	CITY OF FAIRBANKS	247,982	687	248,669	417,995	438,044	87,732	525,777
131	CITY OF WASILLA	208,912	579	209,491	385,979	369,635	74,031	443,666
133	SITKA BOROUGH SD	51,393	142	51,536	112,040	111,241	22,280	133,521
134	CITY OF PALMER	97,529	270	97,800	189,665	193,824	38,819	232,643
135	CITY AND BOROUGH OF WRANGELL	96,353	267	96,620	187,978	165,983	33,243	199,226
136	CITY OF BETHEL	125,942	349	126,291	302,751	297,351	59,554	356,905
137	VALDEZ CITY SD	31,084	86	31,171	86,148	85,179	17,060	102,239
138	HOONAH CITY SD	19,513	54	19,567	24,689	31,391	6,287	37,678
139	CITY OF NOME	69,955	194	70,149	152,200	129,124	25,861	154,986
140	CITY OF KOTZEBUE	55,072	153	55,224	196,572	181,906	36,432	218,338
141	GALENA CITY SD	108,911	302	109,213	184,606	173,658	34,781	208,438
143	CITY OF PETERSBURG	123,202	341	123,543	221,016	217,526	43,567	261,093
144	BRISTOL BAY BOROUGH	72,401	201	72,602	143,399	120,742	24,182	144,924
145	NORTH SLOPE BOROUGH	2,063,688	5,720	2,069,408	3,845,890	3,513,927	703,776	4,217,703
146	WRANGELL PUBLIC SD	9,053	25	9,078	31,755	31,198	6,248	37,446
148	CITY OF CORDOVA	78,244	217	78,461	158,150	145,506	29,142	174,649
149	NOME CITY SD	48,368	134	48,502	87,814	76,824	15,386	92,210
151	CITY OF KING COVE	44,789	124	44,913	53,986	44,545	8,922	53,466
152	ALASKA HOUSING FINANCE CORPORATION	725,337	2,010	727,347	1,023,127	943,690	189,004	1,132,694
153	LOWER YUKON SD	254,812	706	255,519	365,565	349,373	69,973	419,346
154	NORTHWEST ARCTIC BOROUGH SD	209,879	582	210,461	377,582	363,681	72,839	436,520
155	SOUTHEAST ISLAND SD	10,103	28	10,131	32,471	35,081	7,026	42,107
156	PRIBILOF SD	13,620	38	13,657	24,778	24,210	4,849	29,059
157	LOWER KUSKOKWIM SD	590,235	1,636	591,871	913,564	862,487	172,740	1,035,227
158	KODIAK ISLAND BOROUGH SD	150,125	416	150,541	299,360	276,971	55,472	332,443
159	YUKON FLATS SD	22,342	62	22,404	40,212	38,113	7,633	45,747
160	YUKON / KOYUKUK SD	76,861	213	77,074	107,402	93,064	18,639	111,703
161	NORTH SLOPE BOROUGH SD	274,838	762	275,600	559,293	587,363	117,638	705,001
162	ALEUTIAN REGION SD	-	-	-	-	103	21	124
163	CORDOVA COMMUNITY MEDICAL CENTER	35,524	98	35,623	351,544	682	137	818
164	LAKE AND PENINSULA BOROUGH SD	40,363	112	40,475	93,774	80,861	16,195	97,056
165	SITKA COMMUNITY HOSPITAL	-	-	-	35,799	408,961	81,907	490,869
166	TANANA SD	1,892	5	1,897	3,719	3,372	675	4,047
167	SOUTHEAST REGIONAL RESOURCE CENTER	54,190	150	54,341	77,721	69,141	13,848	82,989
168	HYDABURG CITY SD	303	1	304	15,851	3,787	758	4,545

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

Employer Number	Employer Name	FY2021			FY2020	FY2019		
		Actual Contributions	RDS Subsidy*	Total		Actual Contributions	RDS Subsidy*	Total
169	CITY OF TANANA	-	-	-	-	373	75	448
170	NORTH PACIFIC FISHERY MGMT COUNCIL	55,466	154	55,619	80,925	77,141	15,450	92,591
171	CITY OF BARROW	47,557	132	47,688	71,181	65,018	13,022	78,040
172	CITY OF SAINT PAUL	42,510	118	42,628	73,069	58,712	11,759	70,471
173	MUNICIPALITY OF ANCHORAGE	8,310,138	23,033	8,333,171	11,017,884	10,400,568	2,083,045	12,483,613
174	KODIAK ISLAND BOROUGH	76,372	212	76,583	142,245	143,757	28,792	172,549
175	NOME JOINT UTILITY SYSTEM	53,022	147	53,169	59,398	54,123	10,840	64,963
176	CITY OF SAND POINT	16,424	46	16,469	50,708	49,104	9,835	58,939
177	KETCHIKAN GATEWAY BOROUGH SD	125,268	347	125,616	270,948	261,459	52,365	313,824
178	CITY OF DILLINGHAM	55,014	152	55,166	125,050	122,031	24,441	146,472
179	CITY OF UNALASKA	215,815	598	216,413	545,772	503,583	100,859	604,442
180	KENAI PENINSULA BOROUGH	523,450	1,451	524,901	961,935	922,927	184,846	1,107,773
181	CITY OF KETCHIKAN	345,333	957	346,291	532,000	439,471	88,018	527,489
182	CITY OF SEWARD	119,533	331	119,864	213,075	211,750	42,410	254,160
183	CITY OF FORT YUKON	13,811	38	13,850	14,321	11,974	2,398	14,372
184	BRISTOL BAY BOROUGH SD	5,623	16	5,638	15,666	27,320	5,472	32,792
185	CORDOVA CITY SD	23,922	66	23,988	42,832	44,088	8,830	52,919
186	CITY OF CRAIG	40,366	112	40,478	76,219	69,877	13,995	83,872
187	PETERSBURG MEDICAL CENTER	148,656	412	149,068	339,477	280,071	56,093	336,164
189	HAINES BOROUGH	36,722	102	36,824	100,416	100,355	20,099	120,454
190	KENAI PENINSULA BOROUGH SD	480,814	1,333	482,146	822,255	856,817	171,605	1,028,422
191	CITY OF NORTH POLE	71,615	198	71,813	130,473	120,244	24,083	144,327
192	CITY OF GALENA	29,380	81	29,462	43,289	41,130	8,238	49,368
193	CITY OF NENANA	478	1	479	43,889	847	170	1,016
195	YUPIIT SD	69,018	191	69,210	84,203	70,633	14,147	84,780
196	NENANA CITY SD	35,308	98	35,406	71,112	63,871	12,792	76,663
198	CITY OF SAXMAN	-	-	-	7,239	7,674	1,537	9,211
199	CITY OF HOONAH	7,390	20	7,411	42,984	38,673	7,746	46,419
200	CITY OF PELICAN	4,447	12	4,459	7,077	2,936	588	3,524
202	CITY OF WHITTIER	21,282	59	21,341	63,364	49,040	9,822	58,862
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	28,693	80	28,773	77,498	81,181	16,259	97,440
204	CRAIG CITY SD	12,525	35	12,559	34,020	40,631	8,138	48,768
205	DILLINGHAM CITY SD	21,716	60	21,776	57,933	54,080	10,831	64,911
206	CITY OF THORNE BAY	8,711	24	8,735	19,508	18,114	3,628	21,742
208	CITY OF AKUTAN	19,269	53	19,322	40,734	39,695	7,950	47,645
209	UNALASKA CITY SD	35,934	100	36,033	50,767	58,064	11,629	69,693
211	KASHUNAMIUT SD	65,363	181	65,545	82,368	58,167	11,650	69,817
215	CITY OF HOMER	188,577	523	189,100	323,632	291,305	58,343	349,648
218	SPECIAL EDUCATION SERVICE AGENCY	7,284	20	7,304	9,407	12,775	2,559	15,333
219	BARTLETT REGIONAL HOSPITAL	790,876	2,192	793,068	1,732,806	1,564,888	313,419	1,878,306
220	NORTHWEST ARCTIC BOROUGH	77,116	214	77,330	124,123	118,543	23,742	142,285
221	SAINT MARY'S SD	17,259	48	17,307	102,740	37,173	7,445	44,618
223	BRISTOL BAY RHA	46,996	130	47,126	66,088	63,670	12,752	76,422
224	COPPER RIVER BASIN RHA	21,437	59	21,496	30,830	24,854	4,978	29,832
225	SKAGWAY CITY SD	7,945	22	7,967	17,814	14,038	2,812	16,850
227	CITY OF KLAWOCK	15,929	44	15,973	32,088	27,912	5,590	33,503
228	PETERSBURG CITY SD	19,746	55	19,800	43,334	42,418	8,495	50,913
230	ALEUTIANS EAST BOROUGH	47,845	133	47,978	57,220	53,413	10,698	64,111
235	CITY OF HUSLIA	8,415	23	8,438	8,141	7,306	1,463	8,769
237	CITY OF KALTAG	1,549	4	1,553	1,687	2,883	577	3,460
240	HAINES BOROUGH SD	29,737	82	29,819	37,009	34,718	6,953	41,671
242	CITY OF ELIM	224	1	225	9,399	-	-	-
243	CITY OF ATKA	113	0	113	1,573	1,493	299	1,792
244	ALEUTIANS EAST BOROUGH SD	33,134	92	33,226	44,908	39,345	7,880	47,226
246	DELTA/GREELY SD	63,715	177	63,892	83,720	84,602	16,944	101,546
247	LAKE AND PENINSULA BOROUGH	1,276	4	1,280	18,920	20,963	4,199	25,162
248	CITY AND BOROUGH OF YAKUTAT	40,476	112	40,588	49,946	44,370	8,887	53,257

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

Employer Number	Employer Name	FY2021			FY2020	FY2019		
		Actual Contributions	RDS Subsidy*	Total		Actual Contributions	RDS Subsidy*	Total
249	CITY OF UNALAKLEET	-	-	-	14,696	8,306	1,664	9,969
251	KLAWOCK CITY SD	18,109	50	18,159	25,785	26,136	5,235	31,370
254	CITY OF MEKORYUK	(211)	(1)	(212)	2,388	-	-	-
255	ALASKA GATEWAY SD	33,189	92	33,281	78,333	68,620	13,743	82,363
257	PELICAN CITY SD	7,903	22	7,925	3,293	5,872	1,176	7,048
258	DENALI BOROUGH	5,516	15	5,531	20,862	18,809	3,767	22,576
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	1,962	5	1,968	1,293	1,133	227	1,360
262	COOK INLET HOUSING AUTHORITY	253,205	702	253,907	488,484	401,693	80,452	482,145
263	INTERIOR RHA	34,152	95	34,246	45,278	51,196	10,254	61,450
264	YAKUTAT SD	8,562	24	8,585	14,902	10,958	2,195	13,153
265	KAKE CITY SD	22,382	62	22,444	28,360	26,807	5,369	32,175
267	ALEUTIAN HOUSING AUTHORITY	32,302	90	32,392	43,865	44,371	8,887	53,258
270	BERING STRAITS RHA	57,243	159	57,401	76,989	71,416	14,303	85,719
271	CITY OF EGEKIK	29,728	82	29,810	4,689	4,057	812	4,869
275	ILISAGVIK COLLEGE	117,594	326	117,920	253,558	259,063	51,886	310,948
276	NORTH PACIFIC RIM HA	63,465	176	63,641	70,328	62,484	12,515	74,999
278	SAXMAN SEAPORT	-	-	-	3,322	3,149	631	3,779
279	TLINGIT-HAIDA RHA	53,300	148	53,448	144,129	124,470	24,929	149,399
280	CITY OF TOKSOOK BAY	1,933	5	1,938	1,865	336	67	403
281	BARANOF ISLAND HA	23,253	64	23,317	33,888	26,061	5,219	31,280
282	CITY OF DELTA JUNCTION	10,341	29	10,370	13,760	13,973	2,799	16,772
283	CITY OF ANDERSON	-	-	-	(286)	518	104	621
284	INTER-ISLAND FERRY AUTHORITY	33,052	92	33,143	50,943	52,387	10,492	62,879
286	CITY OF SELDOVIA	-	-	-	3,370	3,107	622	3,729
288	NORTHWEST INUPIAT HOUSING AUTHORITY	22,135	61	22,197	49,492	46,997	9,413	56,409
290	CITY OF UPPER KALSKAG	1,309	4	1,313	1,135	879	176	1,055
291	CITY OF SHAKTOOLIK	1,034	3	1,037	410	774	155	929
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT	25,753	71	25,824	60,298	59,858	11,988	71,846
296	MUNICIPALITY OF SKAGWAY	68,856	191	69,047	180,393	132,178	26,473	158,651
297	CITY OF NULATO	2,418	7	2,424	1,970	2,601	521	3,122
298	CITY OF ANIAK	132	0	132	6,339	6,243	1,250	7,493
299	ALASKA GASLINE DEVELOPMENT CORPORATION	33,324	92	33,416	97,249	129,711	25,979	155,690
Subtotal		68,191,192	189,000	68,380,192	107,297,977	102,260,908	20,481,000	122,741,908
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	-	-	-
Total		68,191,192	189,000	68,380,192	107,297,977	102,260,908	20,481,000	122,741,908

* The RDS subsidy is allocated in proportion to actual contributions

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

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
101	STATE OF ALASKA (EMPLOYER)	42,361,005	2,947,382	45,308,387	62,206,048	99,412,657
102	SOUTHWEST REGION SD	104,439	7,267	111,706	145,348	171,329
103	ANNETTE ISLAND SD	32,146	2,237	34,382	49,473	51,808
104	BERING STRAIT SD	304,466	21,184	325,650	456,109	554,500
105	CHATHAM SD	17,955	1,249	19,205	27,774	33,146
106	ALASKA MUNICIPAL LEAGUE	12,303	856	13,159	18,046	21,776
107	CITY OF VALDEZ	316,456	22,018	338,474	448,868	527,862
108	JUNEAU BOROUGH SD	483,181	33,619	516,800	691,204	825,752
109	MATANUSKA-SUSITNA BOROUGH	864,788	60,170	924,958	1,255,175	1,525,141
110	MATANUSKA-SUSITNA BOROUGH SD	1,088,076	75,706	1,163,782	1,691,688	2,093,355
111	ANCHORAGE SD	3,431,820	238,778	3,670,598	5,112,422	6,230,930
112	COPPER RIVER SD	47,244	3,287	50,531	64,149	78,052
113	UNIVERSITY OF ALASKA	5,976,529	415,833	6,392,362	8,587,363	10,347,866
115	CITY OF KENAI	298,905	20,797	319,702	419,562	535,546
116	FAIRBANKS NORTH STAR BOROUGH	984,535	68,502	1,053,037	1,436,910	1,780,094
117	FAIRBANKS NORTH STAR BOROUGH SD	1,247,629	86,807	1,334,436	1,867,140	2,362,911
118	DENALI BOROUGH SD	34,464	2,398	36,862	58,514	75,340
120	CITY AND BOROUGH OF SITKA	413,336	28,759	442,095	599,905	754,171
121	CHUGACH SD	15,517	1,080	16,597	22,019	26,543
122	KETCHIKAN GATEWAY BOROUGH	218,449	15,199	233,649	323,167	399,601
123	CITY OF SOLDOTNA	190,548	13,258	203,806	231,113	279,447
124	IDITAROD AREA SD	35,000	2,435	37,436	60,707	56,236
125	KUSPUK SD	60,010	4,175	64,186	95,520	117,013
126	CITY AND BOROUGH OF JUNEAU	1,462,196	101,736	1,563,932	2,108,295	2,528,389
128	CITY OF KODIAK	294,599	20,498	315,097	396,631	475,408
129	CITY OF FAIRBANKS	370,003	25,744	395,747	551,639	690,338
131	CITY OF WASILLA	299,834	20,862	320,696	413,369	483,861
133	SITKA BOROUGH SD	95,295	6,630	101,925	141,939	177,646
134	CITY OF PALMER	148,040	10,300	158,340	226,405	300,155
135	CITY AND BOROUGH OF WRANGELL	136,960	9,529	146,489	275,984	281,545
136	CITY OF BETHEL	221,975	15,445	237,420	316,550	385,413
137	VALDEZ CITY SD	75,271	5,237	80,508	117,023	140,634
138	HOONAH CITY SD	25,097	1,746	26,844	37,345	43,200
139	CITY OF NOME	104,974	7,304	112,278	150,669	182,628
140	CITY OF KOTZEBUE	142,022	9,882	151,903	221,193	277,381
141	GALENA CITY SD	143,540	9,987	153,527	205,945	248,884
143	CITY OF PETERSBURG	189,861	13,210	203,071	267,066	328,943
144	BRISTOL BAY BOROUGH	97,743	6,801	104,544	145,200	182,638
145	NORTH SLOPE BOROUGH	3,078,352	214,185	3,292,536	4,175,351	5,056,252
146	WRANGELL PUBLIC SD	35,000	2,435	37,435	47,109	54,602
148	CITY OF CORDOVA	124,258	8,646	132,904	182,344	214,208
149	NOME CITY SD	68,866	4,792	73,657	92,835	118,249
151	CITY OF KING COVE	42,432	2,952	45,385	52,454	75,703
152	ALASKA HOUSING FINANCE CORPORATION	835,634	58,141	893,775	1,261,399	1,634,371
153	LOWER YUKON SD	264,896	18,431	283,327	384,227	460,273
154	NORTHWEST ARCTIC BOROUGH SD	283,252	19,708	302,960	406,638	467,425
155	SOUTHEAST ISLAND SD	27,132	1,888	29,019	42,074	51,045
156	PRIBILOF SD	20,703	1,440	22,143	31,723	32,276
157	LOWER KUSKOKWIM SD	726,155	50,524	776,680	1,002,958	1,330,654
158	KODIAK ISLAND BOROUGH SD	238,411	16,588	254,999	355,896	449,130
159	YUKON FLATS SD	38,871	2,705	41,576	51,380	59,335
160	YUKON / KOYUKUK SD	79,834	5,555	85,389	110,202	132,853
161	NORTH SLOPE BOROUGH SD	509,336	35,438	544,775	701,373	846,350
162	ALEUTIAN REGION SD	-	-	-	6,373	10,655
163	CORDOVA COMMUNITY MEDICAL CENTER	41,048	2,856	43,904	169,165	150,983
164	LAKE AND PENINSULA BOROUGH SD	65,499	4,557	70,056	104,228	117,174
165	SITKA COMMUNITY HOSPITAL	367,046	25,538	392,584	513,985	596,211
166	TANANA SD	4,256	296	4,552	5,208	7,725
167	SOUTHEAST REGIONAL RESOURCE CENTER	60,767	4,228	64,995	91,583	95,034
168	HYDABURG CITY SD	3,699	257	3,956	4,866	4,159

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

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
169	CITY OF TANANA	1,566	109	1,675	5,221	5,366
170	NORTH PACIFIC FISHERY MGMT COUNCIL	56,581	3,937	60,517	90,038	104,261
171	CITY OF BARROW	55,853	3,886	59,739	67,522	68,323
172	CITY OF SAINT PAUL	45,107	3,138	48,245	57,828	81,260
173	MUNICIPALITY OF ANCHORAGE	8,782,824	611,089	9,393,913	12,307,987	14,957,637
174	KODIAK ISLAND BOROUGH	137,930	9,597	147,527	191,165	249,213
175	NOME JOINT UTILITY SYSTEM	50,962	3,546	54,508	64,568	63,912
176	CITY OF SAND POINT	38,529	2,681	41,210	54,046	66,843
177	KETCHIKAN GATEWAY BOROUGH SD	205,461	14,295	219,756	285,429	330,685
178	CITY OF DILLINGHAM	88,064	6,127	94,191	135,025	167,421
179	CITY OF UNALASKA	397,537	27,660	425,197	565,081	712,874
180	KENAI PENINSULA BOROUGH	785,385	54,645	840,031	1,158,179	1,444,367
181	CITY OF KETCHIKAN	376,776	26,215	402,991	555,296	699,095
182	CITY OF SEWARD	193,325	13,451	206,776	279,195	343,706
183	CITY OF FORT YUKON	24,819	1,727	26,546	19,383	10,444
184	BRISTOL BAY BOROUGH SD	21,470	1,494	22,964	26,228	30,612
185	CORDOVA CITY SD	32,489	2,261	34,750	45,858	53,819
186	CITY OF CRAIG	58,313	4,057	62,370	81,730	98,562
187	PETERSBURG MEDICAL CENTER	233,234	16,228	249,461	316,486	359,123
189	HAINES BOROUGH	82,413	5,734	88,147	113,825	125,505
190	KENAI PENINSULA BOROUGH SD	653,666	45,481	699,147	1,000,116	1,245,653
191	CITY OF NORTH POLE	99,464	6,920	106,384	144,236	169,222
192	CITY OF GALENA	35,031	2,437	37,469	50,908	65,323
193	CITY OF NENANA	17,789	1,238	19,027	6,602	16,792
195	YUPIIT SD	68,912	4,795	73,707	135,344	126,592
196	NENANA CITY SD	58,471	4,068	62,540	72,252	89,544
198	CITY OF SAXMAN	4,146	288	4,435	3,109	6,557
199	CITY OF HOONAH	34,431	2,396	36,827	52,403	65,158
200	CITY OF PELICAN	2,975	207	3,182	9,964	11,507
202	CITY OF WHITTIER	38,803	2,700	41,503	54,308	63,618
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	70,044	4,874	74,918	101,154	127,645
204	CRAIG CITY SD	27,246	1,896	29,141	39,642	48,819
205	DILLINGHAM CITY SD	62,047	4,317	66,364	75,913	82,518
206	CITY OF THORNE BAY	14,252	992	15,243	20,373	24,929
208	CITY OF AKUTAN	31,934	2,222	34,156	69,515	56,682
209	UNALASKA CITY SD	41,854	2,912	44,766	62,255	69,651
211	KASHUNAMIUT SD	52,240	3,635	55,875	79,559	97,704
215	CITY OF HOMER	248,262	17,274	265,536	357,551	431,642
218	SPECIAL EDUCATION SERVICE AGENCY	7,612	530	8,142	12,659	15,110
219	BARTLETT REGIONAL HOSPITAL	1,311,516	91,252	1,402,768	1,808,920	2,068,806
220	NORTHWEST ARCTIC BOROUGH	89,233	6,209	95,441	101,124	140,005
221	SAINT MARY'S SD	21,846	1,520	23,366	35,396	42,034
223	BRISTOL BAY RHA	50,170	3,491	53,661	77,898	108,465
224	COPPER RIVER BASIN RHA	19,693	1,370	21,063	29,686	36,341
225	SKAGWAY CITY SD	11,867	826	12,693	20,345	24,526
227	CITY OF KLAWOOK	21,288	1,481	22,770	36,069	44,232
228	PETERSBURG CITY SD	39,370	2,739	42,109	49,284	64,305
230	ALEUTIANS EAST BOROUGH	45,399	3,159	48,558	69,179	92,459
235	CITY OF HUSLIA	7,447	518	7,965	8,301	9,489
237	CITY OF KALTAG	1,833	128	1,960	1,537	2,272
240	HAINES BOROUGH SD	26,503	1,844	28,347	37,065	47,666
242	CITY OF ELIM	-	-	-	1,288	1,868
243	CITY OF ATKA	5,875	409	6,284	7,979	12,995
244	ALEUTIANS EAST BOROUGH SD	28,919	2,012	30,931	39,923	57,274
246	DELTA/GREELY SD	74,416	5,178	79,593	107,576	144,263
247	LAKE AND PENINSULA BOROUGH	20,020	1,393	21,413	23,328	25,947
248	CITY AND BOROUGH OF YAKUTAT	32,219	2,242	34,461	50,639	58,493

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

Employer Number	Employer Name	FY2018			FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total		
249	CITY OF UNALAKLEET	10,330	719	11,049	11,026	16,159
251	KLAWOCK CITY SD	19,524	1,358	20,882	29,054	36,995
254	CITY OF MEKORYUK	-	-	-	1,073	1,160
255	ALASKA GATEWAY SD	53,763	3,741	57,504	71,503	76,719
257	PELICAN CITY SD	5,312	370	5,681	7,531	8,931
258	DENALI BOROUGH	14,108	982	15,089	22,179	27,232
259	CITY OF ALLAKAKET	-	-	-	-	603
260	CITY OF KACHEMAK	1,095	76	1,172	986	1,764
262	COOK INLET HOUSING AUTHORITY	309,452	21,531	330,982	428,162	494,130
263	INTERIOR RHA	42,053	2,926	44,979	61,437	79,184
264	YAKUTAT SD	11,922	829	12,751	18,250	18,450
265	KAKE CITY SD	20,621	1,435	22,056	30,050	33,875
267	ALEUTIAN HOUSING AUTHORITY	39,909	2,777	42,686	68,628	83,656
270	BERING STRAITS RHA	64,283	4,473	68,756	82,925	114,137
271	CITY OF EGEGIK	3,569	248	3,818	8,572	10,063
275	ILISAGVIK COLLEGE	209,465	14,574	224,039	275,960	321,937
276	NORTH PACIFIC RIM HA	51,329	3,571	54,901	87,129	105,217
278	SAXMAN SEAPORT	1,298	90	1,388	5,045	6,353
279	TLINGIT-HAIDA RHA	107,176	7,457	114,633	165,000	209,961
280	CITY OF TOKSOOK BAY	3,173	221	3,394	1,234	2,482
281	BARANOF ISLAND HA	24,958	1,737	26,694	39,046	49,845
282	CITY OF DELTA JUNCTION	12,734	886	13,620	19,355	26,450
283	CITY OF ANDERSON	393	27	421	681	1,069
284	INTER-ISLAND FERRY AUTHORITY	43,987	3,061	47,048	62,008	75,951
286	CITY OF SELDOVIA	2,375	165	2,541	4,148	4,390
288	NORTHWEST INUPIAT HOUSING AUTHORITY	41,947	2,919	44,866	63,571	76,000
290	CITY OF UPPER KALSKAG	1,046	73	1,119	1,529	2,344
291	CITY OF SHAKTOOLIK	628	44	672	892	1,035
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	63,354	4,408	67,761	86,878	86,019
296	MUNICIPALITY OF SKAGWAY	143,842	10,008	153,850	202,817	248,784
297	CITY OF NULATO	2,153	150	2,303	3,600	3,989
298	CITY OF ANIAK	3,953	275	4,228	4,543	3,148
299	ALASKA GASLINE DEVELOPMENT CORPORATION	114,633	7,976	122,609	165,759	211,189
Subtotal		85,731,478	5,965,000	91,696,478	124,540,910	175,161,159
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	18,403,043
Total		85,731,478	5,965,000	91,696,478	124,540,910	193,564,202

* The RDS subsidy is allocated in proportion to actual contributions

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

	FY2015	FY2014	FY2013	FY2012
Total Plan Contributions	171,028,000	340,458,000	373,205,000	334,941,000

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	311,000	0.29081%
103	ANNETTE ISLAND SD	167,000	0.15616%
104	BERING STRAIT SD	809,000	0.75649%
105	CHATHAM SD	57,000	0.05330%
106	ALASKA MUNICIPAL LEAGUE	12,000	0.01122%
107	CITY OF VALDEZ	968,000	0.90517%
108	JUNEAU BOROUGH SD	1,412,000	1.32035%
109	MATANUSKA-SUSITNA BOROUGH	2,455,000	2.29566%
110	MATANUSKA-SUSITNA BOROUGH SD	3,119,000	2.91656%
111	ANCHORAGE SD	9,270,000	8.66833%
112	COPPER RIVER SD	111,000	0.10380%
113	UNIVERSITY OF ALASKA	10,789,000	10.08874%
115	CITY OF KENAI	764,000	0.71441%
116	FAIRBANKS NORTH STAR BOROUGH	2,397,000	2.24142%
117	FAIRBANKS NORTH STAR BOROUGH SD	3,445,000	3.22140%
118	DENALI BOROUGH SD	113,000	0.10567%
120	CITY AND BOROUGH OF SITKA	959,000	0.89676%
121	CHUGACH SD	55,000	0.05143%
122	KETCHIKAN GATEWAY BOROUGH	546,000	0.51056%
123	CITY OF SOLDOTNA	416,000	0.38900%
124	IDITAROD AREA SD	94,000	0.08790%
125	KUSPUK SD	191,000	0.17860%
126	CITY AND BOROUGH OF JUNEAU	3,709,000	3.46827%
128	CITY OF KODIAK	771,000	0.72096%
129	CITY OF FAIRBANKS	796,000	0.74434%
131	CITY OF WASILLA	809,000	0.75649%
133	SITKA BOROUGH SD	254,000	0.23751%
134	CITY OF PALMER	422,000	0.39461%
135	CITY AND BOROUGH OF WRANGELL	338,000	0.31606%
136	CITY OF BETHEL	665,000	0.62184%
137	VALDEZ CITY SD	202,000	0.18889%
138	HOONAH CITY SD	54,000	0.05050%
139	CITY OF NOME	361,000	0.33757%
140	CITY OF KOTZEBUE	466,000	0.43575%
141	GALENA CITY SD	361,000	0.33757%
143	CITY OF PETERSBURG	496,000	0.46381%
144	BRISTOL BAY BOROUGH	320,000	0.29923%
145	NORTH SLOPE BOROUGH	7,616,000	7.12168%
146	WRANGELL PUBLIC SD	82,000	0.07668%
148	CITY OF CORDOVA	315,000	0.29455%
149	NOME CITY SD	138,000	0.12904%
151	CITY OF KING COVE	104,000	0.09725%
152	ALASKA HOUSING FINANCE CORPORATION	1,881,000	1.75891%
153	LOWER YUKON SD	820,000	0.76678%
154	NORTHWEST ARCTIC BOROUGH SD	732,000	0.68449%
155	SOUTHEAST ISLAND SD	87,000	0.08135%
156	PRIBILOF SD	30,000	0.02805%
157	LOWER KUSKOKWIM SD	1,885,000	1.76265%
158	KODIAK ISLAND BOROUGH SD	703,000	0.65737%
159	YUKON FLATS SD	101,000	0.09444%
160	YUKON / KOYUKUK SD	270,000	0.25248%
161	NORTH SLOPE BOROUGH SD	1,183,000	1.10622%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	445,000	0.41612%
164	LAKE AND PENINSULA BOROUGH SD	189,000	0.17673%
165	SITKA COMMUNITY HOSPITAL	-	0.00000%
166	TANANA SD	14,000	0.01309%
167	SOUTHEAST REGIONAL RESOURCE CENTER	173,000	0.16177%
168	HYDABURG CITY SD	51,000	0.04769%

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
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	157,000	0.14681%
171	CITY OF BARROW	142,000	0.13278%
172	CITY OF SAINT PAUL	163,000	0.15242%
173	MUNICIPALITY OF ANCHORAGE	20,748,000	19.40135%
174	KODIAK ISLAND BOROUGH	278,000	0.25996%
175	NOME JOINT UTILITY SYSTEM	93,000	0.08696%
176	CITY OF SAND POINT	111,000	0.10380%
177	KETCHIKAN GATEWAY BOROUGH SD	703,000	0.65737%
178	CITY OF DILLINGHAM	283,000	0.26463%
179	CITY OF UNALASKA	1,165,000	1.08939%
180	KENAI PENINSULA BOROUGH	1,883,000	1.76078%
181	CITY OF KETCHIKAN	1,030,000	0.96315%
182	CITY OF SEWARD	435,000	0.40677%
183	CITY OF FORT YUKON	61,000	0.05704%
184	BRISTOL BAY BOROUGH SD	36,000	0.03366%
185	CORDOVA CITY SD	105,000	0.09818%
186	CITY OF CRAIG	154,000	0.14400%
187	PETERSBURG MEDICAL CENTER	789,000	0.73779%
189	HAINES BOROUGH	252,000	0.23564%
190	KENAI PENINSULA BOROUGH SD	1,753,000	1.63922%
191	CITY OF NORTH POLE	287,000	0.26837%
192	CITY OF GALENA	94,000	0.08790%
193	CITY OF NENANA	17,000	0.01590%
195	YUPIIT SD	195,000	0.18234%
196	NENANA CITY SD	189,000	0.17673%
198	CITY OF SAXMAN	14,000	0.01309%
199	CITY OF HOONAH	88,000	0.08229%
200	CITY OF PELICAN	18,000	0.01683%
202	CITY OF WHITTIER	129,000	0.12063%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	126,000	0.11782%
204	CRAIG CITY SD	90,000	0.08416%
205	DILLINGHAM CITY SD	129,000	0.12063%
206	CITY OF THORNE BAY	36,000	0.03366%
208	CITY OF AKUTAN	88,000	0.08229%
209	UNALASKA CITY SD	90,000	0.08416%
211	KASHUNAMIUT SD	170,000	0.15897%
215	CITY OF HOMER	674,000	0.63025%
218	SPECIAL EDUCATION SERVICE AGENCY	18,000	0.01683%
219	BARTLETT REGIONAL HOSPITAL	3,728,000	3.48603%
220	NORTHWEST ARCTIC BOROUGH	244,000	0.22816%
221	SAINT MARY'S SD	111,000	0.10380%
223	BRISTOL BAY RHA	128,000	0.11969%
224	COPPER RIVER BASIN RHA	60,000	0.05611%
225	SKAGWAY CITY SD	26,000	0.02431%
227	CITY OF KLAWOCK	73,000	0.06826%
228	PETERSBURG CITY SD	102,000	0.09538%
230	ALEUTIANS EAST BOROUGH	88,000	0.08229%
235	CITY OF HUSLIA	18,000	0.01683%
237	CITY OF KALTAG	2,000	0.00187%
240	HAINES BOROUGH SD	88,000	0.08229%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	1,000	0.00094%
244	ALEUTIANS EAST BOROUGH SD	100,000	0.09351%
246	DELTA/GREELY SD	165,000	0.15429%
247	LAKE AND PENINSULA BOROUGH	39,000	0.03647%
248	CITY AND BOROUGH OF YAKUTAT	84,000	0.07855%

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
249	CITY OF UNALAKLEET	-	0.00000%
251	KLAWOCK CITY SD	75,000	0.07013%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	225,000	0.21040%
257	PELICAN CITY SD	3,000	0.00281%
258	DENALI BOROUGH	54,000	0.05050%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	-	0.00000%
262	COOK INLET HOUSING AUTHORITY	1,093,000	1.02206%
263	INTERIOR RHA	119,000	0.11128%
264	YAKUTAT SD	27,000	0.02525%
265	KAKE CITY SD	59,000	0.05517%
267	ALEUTIAN HOUSING AUTHORITY	79,000	0.07387%
270	BERING STRAITS RHA	150,000	0.14026%
271	CITY OF EGEKIK	14,000	0.01309%
275	ILISAGVIK COLLEGE	550,000	0.51430%
276	NORTH PACIFIC RIM HA	132,000	0.12343%
278	SAXMAN SEAPORT	9,000	0.00842%
279	TLINGIT-HAIDA RHA	287,000	0.26837%
280	CITY OF TOKSOOK BAY	-	0.00000%
281	BARANOF ISLAND HA	69,000	0.06452%
282	CITY OF DELTA JUNCTION	18,000	0.01683%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	108,000	0.10099%
286	CITY OF SELDOVIA	10,000	0.00935%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	82,000	0.07668%
290	CITY OF UPPER KALSKAG	-	0.00000%
291	CITY OF SHAKTOOLIK	-	0.00000%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	92,000	0.08603%
296	MUNICIPALITY OF SKAGWAY	413,000	0.38619%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	18,000	0.01683%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	102,000	0.09538%
Total		106,941,000	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 OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
101	STATE OF ALASKA (EMPLOYER)	-	-
102	SOUTHWEST REGION SD	(436,804)	(151,555)
103	ANNETTE ISLAND SD	(234,554)	(81,381)
104	BERING STRAIT SD	(1,136,252)	(394,237)
105	CHATHAM SD	(80,057)	(27,777)
106	ALASKA MUNICIPAL LEAGUE	(16,854)	(5,848)
107	CITY OF VALDEZ	(1,359,570)	(471,720)
108	JUNEAU BOROUGH SD	(1,983,175)	(688,087)
109	MATANUSKA-SUSITNA BOROUGH	(3,448,084)	(1,196,356)
110	MATANUSKA-SUSITNA BOROUGH SD	(4,380,681)	(1,519,932)
111	ANCHORAGE SD	(13,019,852)	(4,517,400)
112	COPPER RIVER SD	(155,901)	(54,092)
113	UNIVERSITY OF ALASKA	(15,153,309)	(5,257,630)
115	CITY OF KENAI	(1,073,049)	(372,308)
116	FAIRBANKS NORTH STAR BOROUGH	(3,366,622)	(1,168,091)
117	FAIRBANKS NORTH STAR BOROUGH SD	(4,838,553)	(1,678,796)
118	DENALI BOROUGH SD	(158,710)	(55,066)
120	CITY AND BOROUGH OF SITKA	(1,346,930)	(467,334)
121	CHUGACH SD	(77,248)	(26,802)
122	KETCHIKAN GATEWAY BOROUGH	(766,865)	(266,073)
123	CITY OF SOLDOTNA	(584,278)	(202,723)
124	IDITAROD AREA SD	(132,024)	(45,808)
125	KUSPUK SD	(268,262)	(93,077)
126	CITY AND BOROUGH OF JUNEAU	(5,209,345)	(1,807,447)
128	CITY OF KODIAK	(1,082,881)	(375,719)
129	CITY OF FAIRBANKS	(1,117,994)	(387,902)
131	CITY OF WASILLA	(1,136,252)	(394,237)
133	SITKA BOROUGH SD	(356,747)	(123,778)
134	CITY OF PALMER	(592,705)	(205,646)
135	CITY AND BOROUGH OF WRANGELL	(474,726)	(164,712)
136	CITY OF BETHEL	(934,002)	(324,064)
137	VALDEZ CITY SD	(283,712)	(98,437)
138	HOONAH CITY SD	(75,844)	(26,315)
139	CITY OF NOME	(507,030)	(175,920)
140	CITY OF KOTZEBUE	(654,504)	(227,088)
141	GALENA CITY SD	(507,030)	(175,920)
143	CITY OF PETERSBURG	(696,639)	(241,708)
144	BRISTOL BAY BOROUGH	(449,445)	(155,940)
145	NORTH SLOPE BOROUGH	(10,696,784)	(3,711,383)
146	WRANGELL PUBLIC SD	(115,170)	(39,960)
148	CITY OF CORDOVA	(442,422)	(153,504)
149	NOME CITY SD	(193,823)	(67,249)
151	CITY OF KING COVE	(146,070)	(50,681)
152	ALASKA HOUSING FINANCE CORPORATION	(2,641,892)	(916,637)
153	LOWER YUKON SD	(1,151,702)	(399,597)
154	NORTHWEST ARCTIC BOROUGH SD	(1,028,105)	(356,714)
155	SOUTHEAST ISLAND SD	(122,193)	(42,396)
156	PRIBILOF SD	(42,135)	(14,619)
157	LOWER KUSKOKWIM SD	(2,647,510)	(918,587)
158	KODIAK ISLAND BOROUGH SD	(987,374)	(342,582)
159	YUKON FLATS SD	(141,856)	(49,219)
160	YUKON / KOYUKUK SD	(379,219)	(131,575)
161	NORTH SLOPE BOROUGH SD	(1,661,541)	(576,492)
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(625,009)	(216,855)
164	LAKE AND PENINSULA BOROUGH SD	(265,453)	(92,102)
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	(19,663)	(6,822)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(242,981)	(84,305)
168	HYDABURG CITY SD	(71,630)	(24,853)

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 OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(220,509)	(76,508)
171	CITY OF BARROW	(199,441)	(69,199)
172	CITY OF SAINT PAUL	(228,936)	(79,432)
173	MUNICIPALITY OF ANCHORAGE	(29,140,872)	(10,110,789)
174	KODIAK ISLAND BOROUGH	(390,455)	(135,473)
175	NOME JOINT UTILITY SYSTEM	(130,620)	(45,320)
176	CITY OF SAND POINT	(155,901)	(54,092)
177	KETCHIKAN GATEWAY BOROUGH SD	(987,374)	(342,582)
178	CITY OF DILLINGHAM	(397,478)	(137,910)
179	CITY OF UNALASKA	(1,636,260)	(567,721)
180	KENAI PENINSULA BOROUGH	(2,644,701)	(917,612)
181	CITY OF KETCHIKAN	(1,446,650)	(501,933)
182	CITY OF SEWARD	(610,964)	(211,982)
183	CITY OF FORT YUKON	(85,675)	(29,726)
184	BRISTOL BAY BOROUGH SD	(50,563)	(17,543)
185	CORDOVA CITY SD	(147,474)	(51,168)
186	CITY OF CRAIG	(216,295)	(75,046)
187	PETERSBURG MEDICAL CENTER	(1,108,162)	(384,491)
189	HAINES BOROUGH	(353,938)	(122,803)
190	KENAI PENINSULA BOROUGH SD	(2,462,114)	(854,261)
191	CITY OF NORTH POLE	(403,096)	(139,859)
192	CITY OF GALENA	(132,024)	(45,808)
193	CITY OF NENANA	(23,877)	(8,284)
195	YUPIIT SD	(273,880)	(95,026)
196	NENANA CITY SD	(265,453)	(92,102)
198	CITY OF SAXMAN	(19,663)	(6,822)
199	CITY OF HOONAH	(123,597)	(42,884)
200	CITY OF PELICAN	(25,281)	(8,772)
202	CITY OF WHITTIER	(181,182)	(62,863)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(176,969)	(61,402)
204	CRAIG CITY SD	(126,406)	(43,858)
205	DILLINGHAM CITY SD	(181,182)	(62,863)
206	CITY OF THORNE BAY	(50,563)	(17,543)
208	CITY OF AKUTAN	(123,597)	(42,884)
209	UNALASKA CITY SD	(126,406)	(43,858)
211	KASHUNAMIUT SD	(238,768)	(82,843)
215	CITY OF HOMER	(946,643)	(328,450)
218	SPECIAL EDUCATION SERVICE AGENCY	(25,281)	(8,772)
219	BARTLETT REGIONAL HOSPITAL	(5,236,031)	(1,816,706)
220	NORTHWEST ARCTIC BOROUGH	(342,702)	(118,905)
221	SAINT MARY'S SD	(155,901)	(54,092)
223	BRISTOL BAY RHA	(179,778)	(62,376)
224	COPPER RIVER BASIN RHA	(84,271)	(29,239)
225	SKAGWAY CITY SD	(36,517)	(12,670)
227	CITY OF KLAWOCK	(102,530)	(35,574)
228	PETERSBURG CITY SD	(143,261)	(49,706)
230	ALEUTIANS EAST BOROUGH	(123,597)	(42,884)
235	CITY OF HUSLIA	(25,281)	(8,772)
237	CITY OF KALTAG	(2,809)	(975)
240	HAINES BOROUGH SD	(123,597)	(42,884)
242	CITY OF ELIM	-	-
243	CITY OF ATKA	(1,405)	(487)
244	ALEUTIANS EAST BOROUGH SD	(140,451)	(48,731)
246	DELTA/GREELY SD	(231,745)	(80,407)
247	LAKE AND PENINSULA BOROUGH	(54,776)	(19,005)
248	CITY AND BOROUGH OF YAKUTAT	(117,979)	(40,934)

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 OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
249	CITY OF UNALAKLEET	-	-
251	KLAWOCK CITY SD	(105,339)	(36,549)
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	(316,016)	(109,646)
257	PELICAN CITY SD	(4,214)	(1,462)
258	DENALI BOROUGH	(75,844)	(26,315)
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	-	-
262	COOK INLET HOUSING AUTHORITY	(1,535,135)	(532,634)
263	INTERIOR RHA	(167,137)	(57,990)
264	YAKUTAT SD	(37,922)	(13,157)
265	KAKE CITY SD	(82,866)	(28,752)
267	ALEUTIAN HOUSING AUTHORITY	(110,957)	(38,498)
270	BERING STRAITS RHA	(210,677)	(73,097)
271	CITY OF EGEKIK	(19,663)	(6,822)
275	ILISAGVIK COLLEGE	(772,483)	(268,023)
276	NORTH PACIFIC RIM HA	(185,396)	(64,325)
278	SAXMAN SEAPORT	(12,641)	(4,386)
279	TLINGIT-HAIDA RHA	(403,096)	(139,859)
280	CITY OF TOKSOOK BAY	-	-
281	BARANOF ISLAND HA	(96,912)	(33,625)
282	CITY OF DELTA JUNCTION	(25,281)	(8,772)
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	(151,688)	(52,630)
286	CITY OF SELDOVIA	(14,045)	(4,873)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(115,170)	(39,960)
290	CITY OF UPPER KALSKAG	-	-
291	CITY OF SHAKTOOLIK	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(129,215)	(44,833)
296	MUNICIPALITY OF SKAGWAY	(580,065)	(201,261)
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	(25,281)	(8,772)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(143,261)	(49,706)
Total		(150,200,210)	(52,113,836)

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