

State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan Occupational Death & Disability

Information Required Under Governmental
Accounting Standards Board Statement
No. 75 as of June 30, 2025



Gallagher

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April 2, 2026

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, 2025 for June 30, 2026 Reporting – PERS DCR Occupational Death & Disability

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 Defined Contribution Retirement Plan (PERS DCR) for June 30, 2026 reporting based on a measurement date of June 30, 2025. Please refer to the GASB 74 report dated October 15, 2025 for any supplemental information or documentation.

This report covers the occupational death & disability portion of PERS DCR. A separate GASB 75 report will be issued for the retiree medical portion of PERS DCR.

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 DCR in accordance with the requirements of GASB 75 as of the June 30, 2025 measurement date.

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

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate.

In preparing the actuarial results, we have relied upon information provided by the State of Alaska staff regarding PERS DCR plan provisions, participants, assets, contributions, and other matters used in the June 30, 2024 actuarial valuation of PERS DCR. 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, 2025 asset statements that were provided to us by staff of the State of Alaska on October 9, 2025.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2024 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from June 30, 2024 to the June 30, 2025 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are reasonable, taking into account the experience of the plan and reasonable long-term expectations, and represent our best estimate of the anticipated long-term experience under the plan. In our professional judgment, the combined effect of the assumptions is expected to have no significant bias.

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.

Actuarial Standard of Practice No. 27 (ASOP 27) requires the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions selected by the plan sponsor do not significantly conflict with those that, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Gallagher provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used, and the signing actuaries review the assumptions annually through discussions with the Board staff and analysis of actuarial experience.

In the case of the Board's selected expected return on assets (EROA), the signing actuaries have used economic information and tools provided by Gallagher's Investments practice. A spreadsheet tool created by this practice converts averages, standard deviations, and correlations from Gallagher's Capital Market Assumptions that are used for stochastic forecasting into approximate percentile ranges for the arithmetic and geometric average returns. The EROA spreadsheet tool is intended to suggest possible reasonable ranges for the expected return on assets without attempting to predict or select a specific best estimate rate of return. It takes into account the duration of investment and the target allocation of assets in the portfolio to various asset classes.

Based on the actuaries' analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the EROA spreadsheet tool described above, and review of actuarial gain/loss analysis, the signing actuaries believe the assumptions, in their professional judgment, do not significantly conflict with what are reasonable for the purpose of the measurement.

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries performing actuarial services that involve designing, developing, selecting, modifying, using, reviewing, or evaluating models. In addition to the EROA spreadsheet tool disclosed above, Gallagher uses third-party software to perform 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. Gallagher also uses an internally developed model that applies applicable accounting rules to the liabilities derived from the third-party software and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report.

Gallagher maintains an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a higher level for accuracy, reasonability, and consistency with prior results. Gallagher also reviews the third-party model when significant changes are made to the software.

This review is performed by experts within Gallagher who are familiar with applicable accounting rules, as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Robert Besenhofer is an Associate of the Society of Actuaries, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Christian Hershey is an Associate of the Society of Actuaries and a Member 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, Robert can be reached at (312) 399-9339, and Christian can be reached at (717) 308-8981.

Respectfully submitted,



David J. Kershner, FSA, EA, MAAA, FCA
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1 GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2025	June 30, 2024
Reporting Date	June 30, 2026	June 30, 2025
Service cost	\$ 6,179,000	\$ 5,483,000
Interest cost	2,171,000	1,864,000
Projected return on assets	(6,283,000)	(5,399,000)
Current period		
Effect of changes in benefit terms	0	0
Effect of changes in assumptions	0	0
Difference between expected and actual experience	(467,179)	(387,949)
Difference between projected and actual investment earnings	(630,000)	(270,200)
Member contributions	0	0
Administrative expenses	32,000	32,000
Service purchases and plan transfers	0	0
Current period recognition of prior years'		
Deferred outflows of resources	1,719,400	1,955,200
Deferred inflows of resources	(5,834,087)	(5,175,938)
Other additions less other deductions	<u>0</u>	<u>0</u>
Total	\$ (3,112,866)	\$ (1,898,887)

The employers' allocation of the OPEB expense for June 30, 2026 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 of active and inactive members, but not less than 1 year, as shown below.

- 7.8 years as of June 30, 2024 (for the June 30, 2025 measurement date)
- 7.8 years as of June 30, 2023 (for the June 30, 2024 measurement date)

Actuarial Assumptions

The total OPEB liability as of the June 30, 2025 measurement date was determined by an actuarial valuation as of June 30, 2024, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2024 valuation were rolled forward to June 30, 2025.

The actuarial assumptions used in the June 30, 2024 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective for the June 30, 2022 valuation.

1 GASB 75 Information

Actuarial Cost Method

Entry Age Normal, level percent of pay.

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, 2024 and June 30, 2025 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, 2025 measurement date is shown in Schedule C in the Appendix.

Deferred Outflows/Inflows of Resources as of June 30, 2025 Measurement Date

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2025
June 30, 2017	Liability Gain	9.1 years	\$ (5,165)
June 30, 2018	Liability Gain	9.1 years	\$ (679,945)
June 30, 2019	Assumption Change	8.2 years	\$ (77,268)
June 30, 2019	Liability Gain	8.2 years	\$ (475,902)
June 30, 2020	Liability Gain	8.2 years	\$ (810,780)
June 30, 2021	Liability Gain	8.3 years	\$ (1,955,747)
June 30, 2022	Assumption Change	7.8 years	\$ (4,872)
June 30, 2022	Asset Loss	5 years	\$ 1,719,400
June 30, 2022	Liability Gain	7.8 years	\$ (2,442,718)
June 30, 2023	Asset Gain	5 years	\$ (125,200)
June 30, 2023	Liability Gain	7.8 years	\$ (1,908,923)
June 30, 2024	Asset Gain	5 years	\$ (810,600)
June 30, 2024	Liability Gain	7.8 years	\$ (2,250,103)
June 30, 2025	Asset Gain	5 years	\$ (2,520,000)
June 30, 2025	Liability Gain	7.8 years	\$ (3,176,821)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2025 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.

1 GASB 75 Information

Allocation Methodology

Amounts for the June 30, 2024 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2024. At the request of the auditors, the Metcalfe transfer amounts were allocated to each employer based on their FY23 allocation percentage.

Amounts for the June 30, 2025 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2025. At the request of the auditors, the Metcalfe transfer amounts were allocated to each employer based on their FY24 allocation percentage.

1 GASB 75 Information

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, 2025 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) and one percentage point higher (8.25%) than the current rate (\$ in thousands).

FYE June 30, 2025	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 6,879	\$ 6,179	\$ 5,608
Interest	2,142	2,171	2,189
Benefit payments	(865)	(865)	(865)
Net change to inflows/outflows	<u>(3,718)</u>	<u>(3,644)</u>	<u>(3,557)</u>
Net change in total OPEB liability	\$ 4,438	\$ 3,841	\$ 3,375
Total OPEB liability - beginning	\$ 27,814	\$ 24,189	\$ 21,348
Total OPEB liability - ending (a)	\$ 32,252	\$ 28,030	\$ 24,723
Plan fiduciary net position - ending (b)	\$ 98,971	\$ 98,971	\$ 98,971
Plan's net OPEB liability (asset) - ending (a) - (b)	\$ (66,719)	\$ (70,941)	\$ (74,248)

2 Actuarial Assumptions and Methods¹

The funding method used in this valuation was adopted by the Board in October 2006, and was modified as part of the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was implemented effective June 30, 2006.

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 June 30, 2024 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay. Each year's difference between actual and expected unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll.

Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year for death & disability benefits and retiree medical benefits, from the assumed entry age to the last age with a future benefit, 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 PERS DCR 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 beneficiaries and disabled members currently receiving benefits (if any) was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

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

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

Valuation of Assets

Effective June 30, 2006, the asset valuation method recognizes 20% of the investment gain or loss in each of the current and preceding four years. This method was phased in over five years. Fair Value of Assets was \$0 as of June 30, 2006. 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. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

Changes in Methods Since the Prior Valuation

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

¹ Used to determine June 30, 2024 funding assets and liabilities, and contribution rates.

2 Actuarial Assumptions and Methods

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2024 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board at the June 2022 meeting based on the experience study for the period July 1, 2017 to June 30, 2021.

Investment Return

7.25% per year, net of investment expenses.

Salary Scale

Salary scale rates based on the 2017-2021 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 on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Employee mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Safety Employee table, amount-weighted, and projected with MP-2021 generational improvement.
- For Others: Pub-2010 General Employee table, amount-weighted, and projected with MP-2021 generational improvement.

Deaths are assumed to result from occupational causes 70% of the time for Peace Officer/Firefighters, and 35% of the time for Others.

Mortality (Post-Commencement)

Mortality rates based on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Retiree mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Safety Retiree table, amount-weighted, and projected with MP-2021 generational improvement.
- For Others: 98% of male and 106% of female rates of the Pub-2010 General Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

Beneficiary mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement.

2 Actuarial Assumptions and Methods

- For Others: 102% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement.

The beneficiary mortality tables are applied only after the death of the original member.

Turnover

Select and ultimate rates based on the 2017-2021 actual experience (see Tables 2a and 2b).

Disability

No changes to the incidence rates from the prior valuation due to insufficient 2017-2021 actual experience (see Tables 3a and 3b). The disability rates continue after retirement eligibility.

Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, and 35% of the time for Others.

For Peace Officer/Firefighters, members are assumed to take the monthly annuity 100% of the time.

Post-disability mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement.
- For Others: Pub-2010 Non-Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

Retirement

Retirement rates based on the 2017-2021 actual experience (see Table 4).

Spouse Age Difference

Male members are assumed to be three years older than their wives. Female members are assumed to be two years younger than their husbands.

Percent Married for Occupational Death & Disability

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

Part-Time Service

Peace Officer/Firefighter members are assumed to be full-time employees. For Other members, part-time employees are assumed to earn 0.75 years of service per year.

Peace Officer / Firefighter Occupational Disability Retirement Benefit Commencement

The occupational disability retirement benefit is assumed to be first payable from the member's DC account and the retirement benefit payable from the occupational death & disability trust will commence five years later.

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.

2 Actuarial Assumptions and Methods

Administrative Expenses

The Normal Cost as of June 30, 2024 was increased by \$33,000. This amount is based on the average of actual administrative expenses during the last two fiscal years.

Changes in Assumptions Since the Prior Valuation

The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

2 Actuarial Assumptions and Methods

Table 1: Salary Scales

Peace Officer / Firefighter		Others	
Years of Service	Percent Increase	Years of Service	Percent Increase
< 1	8.50%	< 1	6.75%
1	7.75%	1	6.00%
2	7.25%	2	5.50%
3	7.00%	3	5.00%
4	6.75%	4	4.75%
5	6.25%	5	4.25%
6	5.75%	6	4.05%
7	5.50%	7	3.95%
8	5.25%	8	3.75%
9	5.05%	9	3.55%
10	4.95%	10	3.45%
11	4.85%	11	3.25%
12	4.75%	12	3.10%
13	4.65%	13	3.05%
14	4.55%	14	3.00%
15	4.45%	15	2.95%
16	4.35%	16	2.90%
17	4.25%	17+	2.85%
18	4.05%		
19	4.05%		
20+	3.85%		

2 Actuarial Assumptions and Methods

Table 2a: Turnover Rates for Peace Officer / Firefighter

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
< 1	17.00%	27.00%
1	12.00%	21.00%
2	11.00%	15.00%
3	11.00%	13.00%
4	10.00%	9.00%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	6.60%	10.20%
30 - 34	6.80%	10.00%
35 - 39	6.70%	9.90%
40 - 44	6.50%	9.50%
45 - 49	6.50%	9.30%
50 - 54	8.50%	9.10%
55 - 59	9.80%	9.60%
60 - 64	12.50%	10.30%
65+	19.20%	10.70%

2 Actuarial Assumptions and Methods

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
< 1	28.00%	29.00%
1	20.00%	24.00%
2	16.00%	19.00%
3	14.00%	16.00%
4	12.00%	14.00%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	13.70%	15.80%
30 - 34	12.20%	11.20%
35 - 39	9.70%	10.20%
40 - 44	8.50%	10.60%
45 - 49	8.90%	8.90%
50 - 54	8.40%	8.70%
55 - 59	8.70%	9.50%
60 - 64	10.10%	11.80%
65+	11.20%	15.70%

2 Actuarial Assumptions and Methods

Table 3a: Disability Rates for Peace Officer / Firefighter

Age	Male	Female	Age	Male	Female
< 23	0.0179%	0.0112%	46	0.1247%	0.0780%
23	0.0244%	0.0153%	47	0.1337%	0.0836%
24	0.0310%	0.0194%	48	0.1462%	0.0914%
25	0.0374%	0.0234%	49	0.1588%	0.0993%
26	0.0440%	0.0275%	50	0.1714%	0.1071%
27	0.0505%	0.0316%	51	0.1839%	0.1150%
28	0.0526%	0.0329%	52	0.1965%	0.1228%
29	0.0548%	0.0343%	53	0.2294%	0.1434%
30	0.0570%	0.0356%	54	0.2624%	0.1640%
31	0.0591%	0.0370%	55	0.2954%	0.1846%
32	0.0612%	0.0383%	56	0.3283%	0.2052%
33	0.0634%	0.0397%	57	0.3613%	0.2258%
34	0.0657%	0.0411%	58	0.4112%	0.2570%
35	0.0679%	0.0425%	59	0.4611%	0.2882%
36	0.0702%	0.0439%	60	0.5110%	0.3194%
37	0.0724%	0.0453%	61	0.5610%	0.3506%
38	0.0757%	0.0473%	62	0.6109%	0.3818%
39	0.0789%	0.0493%	63	0.6109%	0.3818%
40	0.0822%	0.0514%	64	0.6109%	0.3818%
41	0.0854%	0.0534%	65	0.6109%	0.3818%
42	0.0886%	0.0554%	66	0.6109%	0.3818%
43	0.0977%	0.0611%	67	0.6109%	0.3818%
44	0.1066%	0.0667%	68	0.4073%	0.2546%
45	0.1157%	0.0723%	69	0.2036%	0.1273%
			70+	0.2036%	0.1273%

2 Actuarial Assumptions and Methods

Table 3b: Disability Rates for Others

Age	Male	Female	Age	Male	Female
< 23	0.0327%	0.0376%	46	0.1125%	0.1154%
23	0.0360%	0.0400%	47	0.1208%	0.1236%
24	0.0392%	0.0424%	48	0.1329%	0.1360%
25	0.0425%	0.0448%	49	0.1451%	0.1484%
26	0.0456%	0.0472%	50	0.1572%	0.1608%
27	0.0489%	0.0496%	51	0.1694%	0.1734%
28	0.0501%	0.0510%	52	0.1815%	0.1858%
29	0.0513%	0.0524%	53	0.2132%	0.2168%
30	0.0524%	0.0538%	54	0.2450%	0.2478%
31	0.0536%	0.0554%	55	0.2766%	0.2788%
32	0.0548%	0.0568%	56	0.3084%	0.3098%
33	0.0566%	0.0586%	57	0.3401%	0.3408%
34	0.0584%	0.0606%	58	0.4068%	0.4096%
35	0.0602%	0.0624%	59	0.4736%	0.4784%
36	0.0620%	0.0644%	60	0.5405%	0.5470%
37	0.0638%	0.0662%	61	0.6072%	0.6158%
38	0.0669%	0.0696%	62	0.6740%	0.6844%
39	0.0701%	0.0728%	63	0.8526%	0.8450%
40	0.0734%	0.0762%	64	1.0314%	1.0054%
41	0.0765%	0.0794%	65	1.2101%	1.1660%
42	0.0797%	0.0826%	66	1.3889%	1.3264%
43	0.0879%	0.0908%	67	1.5675%	1.4870%
44	0.0962%	0.0990%	68	1.0451%	0.9914%
45	0.1043%	0.1072%	69	0.5225%	0.4956%
			70+	0.5225%	0.4956%

2 Actuarial Assumptions and Methods

Table 4: Retirement Rates

Age	Male
< 55	2.00%
55	3.00%
56	3.00%
57	3.00%
58	3.00%
59	3.00%
60	5.00%
61	5.00%
62	10.00%
63	5.00%
64	5.00%
65	25.00%
66	25.00%
67	25.00%
68	20.00%
69	20.00%
70+	100.00%

3 Summary of Plan Provisions¹

Effective Date

July 1, 2006, with amendments through June 30, 2024.

Administration of Plan

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

The Alaska Retirement Management Board prescribes policies, adopts regulations, invests the funds, and performs other activities necessary to carry out the provisions of the Plan.

Employers Included

Currently there are 151 employers participating in PERS DCR, including the State of Alaska, and 150 political subdivisions and public organizations.

Membership

An employee of a participating employer who first enters service on or after July 1, 2006, or a member of the defined benefit plan who works for an employer who began participation on or after July 1, 2006, and meets the following criteria is a member in the Plan:

- Permanent full-time or part-time employees of the State of Alaska, participating political subdivisions or public organizations. An employee must be regularly scheduled to work 30 or more hours per week to be considered full-time by the PERS. An employee must be regularly scheduled to work 15 or more hours per week but less than 30 hours to be considered a part-time employee for PERS purposes.
- Elected state officials.
- Elected municipal officials who are compensated and receive at least \$2,001.00 per month.

Members can convert to PERS DCR if they are an eligible non-vested member of the PERS defined benefit plan whose employer consents to transfers to the defined contribution plan and they elect to transfer his or her account balance to PERS DCR.

Member Contributions

Other than the member-paid premiums discussed later in this section, there are no member contributions for the occupational death & disability benefits.

¹ Includes a summary of occupational death and disability benefits.

3 Summary of Plan Provisions

Occupational Disability Benefits

- Benefit is 40% of salary at date of disability.
- For Peace Officer and Firefighters there is a Disability Benefit Adjustment such that:
 - The disability benefit is increased by 75% of the cost-of-living increase in the preceding calendar year or 9%, whichever is less.
 - At the time the disabled member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit. Monthly annuity payments are made from the member's contribution balance until the fund is exhausted, at which the plan pays all remaining payments.
- For Others, there is no increase in the occupational disability benefit after commencement.
- Member earns service while on occupational disability.
- Benefits cease when the member becomes eligible for normal retirement at Medicare-eligible age and 10 years of service, or at any age with 30 years of service for Others members or 25 years of service for Peace Officer/Firefighter members.
- Peace Officer/Firefighter members may select the defined contribution account or the monthly benefit payable as if they were retiring under Tier 3 (service continues during disability, final average salary is as of date of disability), but with payments first made from the member's DC account until it's exhausted.

Occupational Death Benefits

- Benefit is 40% of salary for Others members and 50% of salary for Peace Officer/Firefighter members.
- A survivor's pension is increased by 50% of the cost-of-living increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60 on July 1, or under age 60 if the recipient has been receiving PERS benefits for at least 5 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.

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 DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	2,982,477	49.66688%	12,013,921	41,665,047	(29,651,126)	233,216	(7,257,483)
102	SOUTHWEST REGION SD	5,763	0.09854%	23,837	82,667	(58,830)	7,438	(16,895)
103	ANNETTE ISLAND SD	5,833	0.09883%	23,906	82,906	(59,000)	6,964	(18,757)
104	BERING STRAIT SD	16,586	0.27607%	66,779	231,595	(164,816)	11,923	(42,193)
105	CHATHAM SD	2,217	0.03672%	8,882	30,805	(21,923)	472	(7,447)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	32,713	0.54687%	132,282	458,762	(326,480)	9,576	(84,312)
108	JUNEAU BOROUGH SD	28,452	0.48315%	116,869	405,309	(288,440)	33,216	(73,926)
109	MATANUSKA-SUSITNA BOROUGH	82,620	1.36966%	331,307	1,148,993	(817,686)	5,820	(230,124)
110	MATANUSKA-SUSITNA BOROUGH SD	83,106	1.38363%	334,686	1,160,711	(826,025)	39,862	(216,879)
111	ANCHORAGE SD	209,792	3.50754%	848,438	2,942,438	(2,094,000)	127,939	(519,441)
112	COPPER RIVER SD	3,308	0.05641%	13,645	47,321	(33,676)	3,451	(10,039)
113	UNIVERSITY OF ALASKA	311,612	5.11698%	1,237,747	4,292,585	(3,054,838)	12,641	(1,173,231)
115	CITY OF KENAI	28,290	0.47420%	114,704	397,801	(283,097)	17,480	(77,170)
116	FAIRBANKS NORTH STAR BOROUGH	59,740	0.99426%	240,503	834,079	(593,576)	23,017	(153,602)
117	FAIRBANKS NORTH STAR BOROUGH SD	73,376	1.23345%	298,358	1,034,725	(736,367)	68,575	(182,443)
118	DENALI BOROUGH SD	3,001	0.05106%	12,352	42,837	(30,485)	8,227	(8,537)
120	CITY AND BOROUGH OF SITKA	30,925	0.51067%	123,527	428,399	(304,872)	17,310	(89,862)
121	CHUGACH SD	1,949	0.03253%	7,868	27,287	(19,419)	1,075	(7,084)
122	KETCHIKAN GATEWAY BOROUGH	20,040	0.33174%	80,243	278,289	(198,046)	1,262	(68,183)
123	CITY OF SOLDOTNA	13,171	0.21732%	52,567	182,305	(129,738)	2,899	(35,786)
124	IDITAROD AREA SD	2,414	0.03955%	9,568	33,182	(23,614)	2,369	(7,543)
125	KUSPUK SD	3,168	0.05151%	12,459	43,209	(30,750)	7,454	(12,777)
126	CITY AND BOROUGH OF JUNEAU	101,966	1.71406%	414,613	1,437,905	(1,023,292)	51,290	(261,338)
128	CITY OF KODIAK	27,898	0.46952%	113,573	393,879	(280,306)	23,984	(78,623)
129	CITY OF FAIRBANKS	51,338	0.84805%	205,134	711,418	(506,284)	13,362	(172,805)
131	CITY OF WASILLA	33,076	0.54683%	132,272	458,727	(326,456)	1,042	(97,540)
133	SITKA BOROUGH SD	5,170	0.08896%	21,518	74,625	(53,107)	11,124	(12,859)
134	CITY OF PALMER	14,289	0.23665%	57,243	198,524	(141,280)	6,007	(39,226)
135	CITY AND BOROUGH OF WRANGELL	10,947	0.18090%	43,758	151,756	(107,998)	7,488	(39,425)
136	CITY OF BETHEL	25,576	0.43158%	104,394	362,045	(257,651)	20,154	(70,984)
137	VALDEZ CITY SD	5,765	0.09717%	23,504	81,513	(58,009)	6,067	(16,823)
138	HOONAH CITY SD	702	0.01166%	2,820	9,781	(6,960)	1,577	(1,884)
139	CITY OF NOME	15,412	0.26031%	62,967	218,373	(155,406)	10,269	(48,609)
140	CITY OF KOTZEBUE	14,656	0.25443%	61,545	213,443	(151,897)	35,125	(40,176)
141	GALENA CITY SD	12,596	0.20950%	50,676	175,748	(125,072)	2,867	(35,960)
143	CITY OF PETERSBURG	14,898	0.24813%	60,020	208,152	(148,132)	3,346	(37,713)
144	BRISTOL BAY BOROUGH	12,041	0.20137%	48,709	168,925	(120,216)	1,833	(38,320)
145	NORTH SLOPE BOROUGH	189,754	3.15508%	763,182	2,646,763	(1,883,582)	130,786	(473,297)
146	WRANGELL PUBLIC SD	1,706	0.02825%	6,833	23,696	(16,863)	4,043	(6,190)
148	CITY OF CORDOVA	12,301	0.20165%	48,778	169,164	(120,386)	4,541	(41,639)
149	NOME CITY SD	2,157	0.03735%	9,035	31,334	(22,299)	7,591	(5,919)
151	CITY OF KING COVE	2,489	0.04137%	10,007	34,705	(24,698)	1,408	(6,866)
152	ALASKA HOUSING FINANCE CORPORATION	42,456	0.70295%	170,037	589,699	(419,662)	7,741	(123,128)
153	LOWER YUKON SD	16,071	0.27475%	66,460	230,489	(164,029)	25,692	(46,833)
154	NORTHWEST ARCTIC BOROUGH SD	15,663	0.26760%	64,730	224,489	(159,759)	21,812	(38,670)
155	SOUTHEAST ISLAND SD	2,281	0.03894%	9,420	32,670	(23,250)	3,609	(7,190)
156	PRIBILOF SD	543	0.00946%	2,288	7,936	(5,647)	1,055	(1,947)
157	LOWER KUSKOKWIM SD	36,164	0.61360%	148,424	514,745	(366,321)	37,827	(98,922)
158	KODIAK ISLAND BOROUGH SD	18,586	0.31037%	75,075	260,364	(185,289)	13,349	(47,172)
159	YUKON FLATS SD	1,142	0.02126%	5,143	17,838	(12,694)	6,371	(3,911)
160	YUKON / KOYUKUK SD	8,173	0.13484%	32,616	113,114	(80,498)	3,146	(28,209)
161	NORTH SLOPE BOROUGH SD	26,643	0.44853%	108,496	376,270	(267,774)	26,700	(67,727)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	92	-
163	CORDOVA COMMUNITY MEDICAL CENTER	14,057	0.23564%	57,000	197,678	(140,679)	36,336	(68,004)
164	LAKE AND PENINSULA BOROUGH SD	5,155	0.08569%	20,727	71,882	(51,155)	2,661	(16,763)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	40,344	(578)
166	TANANA SD	(33)	0.00008%	18	64	(45)	2,148	(441)
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,569	0.09229%	22,325	77,424	(55,099)	4,120	(18,098)
168	HYDABURG CITY SD	222	0.00357%	865	2,999	(2,134)	7,488	(2,844)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00000%	-	-	-	22	(12)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,001	0.04960%	11,998	41,611	(29,613)	1,717	(8,597)
171	CITY OF BARROW	2,997	0.04752%	11,495	39,867	(28,371)	4,904	(13,021)
172	CITY OF SAINT PAUL	1,667	0.03253%	7,869	27,289	(19,421)	20,877	(7,306)
173	MUNICIPALITY OF ANCHORAGE	615,068	10.27871%	2,486,317	8,622,707	(6,136,390)	219,068	(1,566,779)
174	KODIAK ISLAND BOROUGH	7,192	0.11760%	28,447	98,657	(70,210)	5,933	(22,738)
175	NOME JOINT UTILITY SYSTEM	1,286	0.02088%	5,050	17,514	(12,464)	230	(4,739)
176	CITY OF SAND POINT	4,805	0.07979%	19,300	66,933	(47,634)	4,246	(13,705)
177	KETCHIKAN GATEWAY BOROUGH SD	16,541	0.27763%	67,157	232,904	(165,747)	21,853	(44,310)
178	CITY OF DILLINGHAM	11,414	0.18682%	45,190	156,721	(111,531)	7,970	(39,213)
179	CITY OF UNALASKA	38,439	0.64341%	155,635	539,754	(384,118)	20,741	(93,888)
180	KENAI PENINSULA BOROUGH	78,779	1.31997%	319,287	1,107,308	(788,021)	24,342	(234,010)
181	CITY OF KETCHIKAN	31,631	0.52782%	127,675	442,784	(315,110)	6,040	(89,461)
182	CITY OF SEWARD	16,247	0.27263%	65,947	228,709	(162,762)	4,734	(44,381)
183	CITY OF FORT YUKON	2,027	0.03201%	7,744	26,856	(19,112)	6,823	(10,983)
184	BRISTOL BAY BOROUGH SD	1,528	0.02512%	6,077	21,076	(14,999)	1,017	(5,129)
185	CORDOVA CITY SD	2,195	0.03676%	8,891	30,835	(21,944)	1,781	(5,572)
186	CITY OF CRAIG	5,764	0.09590%	23,196	80,446	(57,250)	2,797	(16,887)
187	PETERSBURG MEDICAL CENTER	22,860	0.38693%	93,594	324,591	(230,997)	18,253	(68,028)
189	HAINES BOROUGH	7,521	0.12685%	30,683	106,409	(75,727)	8,251	(19,787)
190	KENAI PENINSULA BOROUGH SD	42,872	0.72190%	174,620	605,593	(430,973)	30,972	(111,629)
191	CITY OF NORTH POLE	17,759	0.28928%	69,975	242,677	(172,702)	6,450	(65,634)
192	CITY OF GALENA	1,954	0.03377%	8,168	28,327	(20,159)	3,111	(5,114)
193	CITY OF NENANA	(67)	0.00000%	-	-	-	4,703	(1,444)
195	YUPIIT SD	3,762	0.06364%	15,394	53,386	(37,992)	2,880	(10,577)
196	NENANA CITY SD	4,641	0.07840%	18,964	65,769	(46,805)	5,441	(13,914)
198	CITY OF SAXMAN	453	0.00696%	1,682	5,835	(4,152)	1,057	(2,583)
199	CITY OF HOONAH	4,300	0.08417%	20,359	70,605	(50,247)	33,511	(16,599)
200	CITY OF PELICAN	310	0.00534%	1,292	4,479	(3,188)	686	(1,238)
202	CITY OF WHITTIER	7,042	0.11697%	28,294	98,126	(69,832)	1,587	(23,780)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,373	0.05757%	13,924	48,291	(34,366)	7,838	(8,580)
204	CRAIG CITY SD	2,477	0.04210%	10,184	35,317	(25,134)	2,725	(6,172)
205	DILLINGHAM CITY SD	4,145	0.07040%	17,029	59,057	(42,029)	4,714	(14,377)
206	CITY OF THORNE BAY	1,415	0.02351%	5,688	19,726	(14,038)	887	(4,421)
208	CITY OF AKUTAN	1,515	0.02671%	6,460	22,403	(15,943)	5,893	(5,171)
209	UNALASKA CITY SD	2,485	0.04142%	10,019	34,748	(24,728)	619	(6,260)
211	KASHUNAMIUT SD	3,566	0.06167%	14,918	51,737	(36,819)	7,262	(13,298)
215	CITY OF HOMER	24,550	0.41062%	99,324	344,463	(245,139)	4,077	(71,629)
218	SPECIAL EDUCATION SERVICE AGENCY	746	0.01261%	3,050	10,578	(7,528)	1,039	(2,922)
219	BARTLETT REGIONAL HOSPITAL	113,487	1.87903%	454,520	1,576,303	(1,121,784)	41,609	(328,433)
220	NORTHWEST ARCTIC BOROUGH	6,586	0.11174%	27,028	93,735	(66,707)	7,898	(23,988)
221	SAINT MARY'S SD	2,192	0.03766%	9,109	31,592	(22,482)	4,772	(6,708)
223	BRISTOL BAY RHA	2,793	0.04674%	11,306	39,209	(27,903)	1,879	(7,803)
224	COPPER RIVER BASIN RHA	1,253	0.02217%	5,362	18,595	(13,233)	3,411	(4,765)
225	SKAGWAY CITY SD	1,121	0.01852%	4,479	15,535	(11,055)	384	(4,009)
227	CITY OF KLAWOCK	3,097	0.05024%	12,153	42,149	(29,996)	1,852	(12,251)
228	PETERSBURG CITY SD	3,206	0.05346%	12,930	44,844	(31,913)	815	(8,993)
230	ALEUTIANS EAST BOROUGH	1,295	0.02234%	5,404	18,741	(13,337)	2,169	(3,595)
235	CITY OF HUSLIA	288	0.00481%	1,163	4,033	(2,870)	447	(1,246)
237	CITY OF KALTAG	41	0.00072%	174	603	(429)	224	(237)
240	HAINES BOROUGH SD	1,597	0.02674%	6,469	22,434	(15,965)	1,207	(4,366)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	63	0.00118%	285	987	(703)	683	(215)
244	ALEUTIANS EAST BOROUGH SD	2,219	0.03794%	9,176	31,824	(22,647)	2,598	(6,269)
246	DELTA/GREELY SD	3,443	0.05701%	13,790	47,823	(34,034)	2,944	(10,650)
247	LAKE AND PENINSULA BOROUGH	1,588	0.02624%	6,348	22,015	(15,667)	356	(4,577)
248	CITY AND BOROUGH OF YAKUTAT	2,371	0.03919%	9,480	32,877	(23,397)	3,643	(9,651)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	1,552	(123)
251	KLAWOCK CITY SD	1,696	0.02856%	6,908	23,958	(17,050)	904	(5,565)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	5,964	0.10095%	24,418	84,683	(60,265)	7,989	(16,674)
257	PELICAN CITY SD	58	0.00095%	230	798	(568)	114	(405)
258	DENALI BOROUGH	1,998	0.03320%	8,031	27,854	(19,822)	239	(5,457)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	150	0.00239%	579	2,009	(1,430)	5	(914)
262	COOK INLET HOUSING AUTHORITY	31,371	0.52668%	127,397	441,823	(314,425)	12,014	(86,436)
263	INTERIOR RHA	3,267	0.05376%	13,005	45,101	(32,097)	3,093	(11,090)
264	YAKUTAT SD	340	0.00593%	1,434	4,974	(3,540)	1,327	(1,059)
265	KAKE CITY SD	1,112	0.01873%	4,532	15,716	(11,184)	1,975	(3,436)
267	ALEUTIAN HOUSING AUTHORITY	1,197	0.02045%	4,947	17,156	(12,209)	3,220	(2,890)
270	BERING STRAITS RHA	2,406	0.04000%	9,675	33,552	(23,877)	4,349	(7,889)
271	CITY OF EGEGIK	373	0.00626%	1,515	5,255	(3,740)	410	(1,220)
275	ILISAGVIK COLLEGE	14,111	0.24123%	58,351	202,365	(144,014)	21,534	(41,667)
276	NORTH PACIFIC RIM HA	1,979	0.03332%	8,059	27,949	(19,890)	2,737	(6,106)
278	SAXMAN SEAPORT	(12)	0.00008%	20	68	(49)	1,501	(603)
279	TLINGIT-HAIDA RHA	8,759	0.14431%	34,908	121,062	(86,154)	4,884	(26,073)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,231	0.02072%	5,013	17,384	(12,372)	1,566	(3,046)
282	CITY OF DELTA JUNCTION	449	0.00707%	1,711	5,934	(4,223)	1,618	(1,949)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	149	(4)
284	INTER-ISLAND FERRY AUTHORITY	2,885	0.04772%	11,544	40,036	(28,492)	980	(8,321)
286	CITY OF SELDOVIA	298	0.00504%	1,220	4,231	(3,011)	562	(832)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,136	0.03616%	8,746	30,330	(21,585)	5,270	(11,036)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	55	(3)
291	CITY OF SHAKTOOLIK	78	0.00138%	334	1,158	(824)	493	(453)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	5,558	0.09157%	22,151	76,821	(54,670)	922	(19,705)
296	MUNICIPALITY OF SKAGWAY	17,421	0.28939%	70,000	242,764	(172,764)	4,835	(63,479)
297	CITY OF NULATO	-	0.00000%	-	-	-	718	(25)
298	CITY OF ANIAK	572	0.00997%	2,411	8,360	(5,950)	1,732	(2,014)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	769	0.01298%	3,139	10,885	(7,747)	13,737	(3,046)
Total		5,999,048	100.00000%	24,189,000	83,889,000	(59,700,000)	1,911,007	(15,853,517)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

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 (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)
101	STATE OF ALASKA				(27,850,702)	(31,062,162)
102	SOUTHWEST REGION SD				(55,258)	(61,630)
103	ANNETTE ISLAND SD				(55,418)	(61,808)
104	BERING STRAIT SD				(154,808)	(172,659)
105	CHATHAM SD				(20,591)	(22,966)
106	ALASKA MUNICIPAL LEAGUE				-	-
107	CITY OF VALDEZ				(306,656)	(342,016)
108	JUNEAU BOROUGH SD				(270,926)	(302,166)
109	MATANUSKA-SUSITNA BOROUGH				(768,036)	(856,598)
110	MATANUSKA-SUSITNA BOROUGH SD				(775,869)	(865,334)
111	ANCHORAGE SD				(1,966,851)	(2,193,649)
112	COPPER RIVER SD				(31,631)	(35,279)
113	UNIVERSITY OF ALASKA				(2,869,348)	(3,200,212)
115	CITY OF KENAI				(265,907)	(296,569)
116	FAIRBANKS NORTH STAR BOROUGH				(557,534)	(621,823)
117	FAIRBANKS NORTH STAR BOROUGH SD				(691,655)	(771,409)
118	DENALI BOROUGH SD				(28,634)	(31,936)
120	CITY AND BOROUGH OF SITKA				(286,360)	(319,380)
121	CHUGACH SD				(18,240)	(20,343)
122	KETCHIKAN GATEWAY BOROUGH				(186,020)	(207,470)
123	CITY OF SOLDOTNA				(121,861)	(135,912)
124	IDITAROD AREA SD				(22,180)	(24,738)
125	KUSPUK SD				(28,882)	(32,213)
126	CITY AND BOROUGH OF JUNEAU				(961,157)	(1,071,988)
128	CITY OF KODIAK				(263,286)	(293,645)
129	CITY OF FAIRBANKS				(475,542)	(530,377)
131	CITY OF WASILLA				(306,633)	(341,991)
133	SITKA BOROUGH SD				(49,882)	(55,634)
134	CITY OF PALMER				(132,702)	(148,004)
135	CITY AND BOROUGH OF WRANGELL				(101,440)	(113,137)
136	CITY OF BETHEL				(242,007)	(269,912)
137	VALDEZ CITY SD				(54,487)	(60,769)
138	HOONAH CITY SD				(6,538)	(7,292)
139	CITY OF NOME				(145,970)	(162,801)
140	CITY OF KOTZEBUE				(142,674)	(159,126)
141	GALENA CITY SD				(117,478)	(131,024)
143	CITY OF PETERSBURG				(139,138)	(155,182)
144	BRISTOL BAY BOROUGH				(112,917)	(125,937)
145	NORTH SLOPE BOROUGH				(1,769,210)	(1,973,217)
146	WRANGELL PUBLIC SD				(15,839)	(17,666)
148	CITY OF CORDOVA				(113,076)	(126,115)
149	NOME CITY SD				(20,945)	(23,360)
151	CITY OF KING COVE				(23,198)	(25,873)
152	ALASKA HOUSING FINANCE CORPORATION				(394,180)	(439,633)
153	LOWER YUKON SD				(154,069)	(171,834)
154	NORTHWEST ARCTIC BOROUGH SD				(150,058)	(167,362)
155	SOUTHEAST ISLAND SD				(21,838)	(24,356)
156	PRIBILOF SD				(5,304)	(5,916)
157	LOWER KUSKOKWIM SD				(344,078)	(383,753)
158	KODIAK ISLAND BOROUGH SD				(174,039)	(194,107)
159	YUKON FLATS SD				(11,923)	(13,298)
160	YUKON / KOYUKUK SD				(75,610)	(84,329)
161	NORTH SLOPE BOROUGH SD				(251,515)	(280,517)
162	ALEUTIAN REGION SD				-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(132,137)	(147,373)
164	LAKE AND PENINSULA BOROUGH SD				(48,049)	(53,590)
165	SITKA COMMUNITY HOSPITAL				-	-
166	TANANA SD				(43)	(47)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(51,753)	(57,721)
168	HYDABURG CITY SD				(2,005)	(2,236)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

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 (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)
169	CITY OF TANANA				-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(27,815)	(31,022)
171	CITY OF BARROW				(26,649)	(29,721)
172	CITY OF SAINT PAUL				(18,241)	(20,345)
173	MUNICIPALITY OF ANCHORAGE				(5,763,787)	(6,428,408)
174	KODIAK ISLAND BOROUGH				(65,947)	(73,551)
175	NOME JOINT UTILITY SYSTEM				(11,707)	(13,057)
176	CITY OF SAND POINT				(44,741)	(49,900)
177	KETCHIKAN GATEWAY BOROUGH SD				(155,683)	(173,634)
178	CITY OF DILLINGHAM				(104,759)	(116,839)
179	CITY OF UNALASKA				(360,795)	(402,398)
180	KENAI PENINSULA BOROUGH				(740,172)	(825,521)
181	CITY OF KETCHIKAN				(295,976)	(330,105)
182	CITY OF SEWARD				(152,879)	(170,508)
183	CITY OF FORT YUKON				(17,951)	(20,021)
184	BRISTOL BAY BOROUGH SD				(14,088)	(15,712)
185	CORDOVA CITY SD				(20,612)	(22,988)
186	CITY OF CRAIG				(53,774)	(59,974)
187	PETERSBURG MEDICAL CENTER				(216,970)	(241,989)
189	HAINES BOROUGH				(71,128)	(79,330)
190	KENAI PENINSULA BOROUGH SD				(404,804)	(451,482)
191	CITY OF NORTH POLE				(162,216)	(180,921)
192	CITY OF GALENA				(18,935)	(21,119)
193	CITY OF NENANA				-	-
195	YUPIIT SD				(35,685)	(39,800)
196	NENANA CITY SD				(43,963)	(49,032)
198	CITY OF SAXMAN				(3,900)	(4,350)
199	CITY OF HOONAH				(47,196)	(52,638)
200	CITY OF PELICAN				(2,994)	(3,339)
202	CITY OF WHITTIER				(65,591)	(73,155)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(32,280)	(36,002)
204	CRAIG CITY SD				(23,608)	(26,330)
205	DILLINGHAM CITY SD				(39,477)	(44,029)
206	CITY OF THORNE BAY				(13,186)	(14,706)
208	CITY OF AKUTAN				(14,975)	(16,702)
209	UNALASKA CITY SD				(23,227)	(25,905)
211	KASHUNAMIUT SD				(34,583)	(38,571)
215	CITY OF HOMER				(230,254)	(256,805)
218	SPECIAL EDUCATION SERVICE AGENCY				(7,071)	(7,886)
219	BARTLETT REGIONAL HOSPITAL				(1,053,669)	(1,175,167)
220	NORTHWEST ARCTIC BOROUGH				(62,657)	(69,881)
221	SAINT MARY'S SD				(21,117)	(23,552)
223	BRISTOL BAY RHA				(26,209)	(29,231)
224	COPPER RIVER BASIN RHA				(12,429)	(13,863)
225	SKAGWAY CITY SD				(10,384)	(11,581)
227	CITY OF KLAWOCK				(28,174)	(31,423)
228	PETERSBURG CITY SD				(29,975)	(33,432)
230	ALEUTIANS EAST BOROUGH				(12,527)	(13,972)
235	CITY OF HUSLIA				(2,696)	(3,007)
237	CITY OF KALTAG				(403)	(450)
240	HAINES BOROUGH SD				(14,996)	(16,725)
242	CITY OF ELIM				-	-
243	CITY OF ATKA				(660)	(736)
244	ALEUTIANS EAST BOROUGH SD				(21,272)	(23,725)
246	DELTA/GREELY SD				(31,967)	(35,653)
247	LAKE AND PENINSULA BOROUGH				(14,716)	(16,413)
248	CITY AND BOROUGH OF YAKUTAT				(21,976)	(24,510)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

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 (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)
249	CITY OF UNALAKLEET				-	-
251	KLAWOCK CITY SD				(16,014)	(17,861)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(56,606)	(63,133)
257	PELICAN CITY SD				(534)	(595)
258	DENALI BOROUGH				(18,619)	(20,766)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				(1,343)	(1,498)
262	COOK INLET HOUSING AUTHORITY				(295,333)	(329,388)
263	INTERIOR RHA				(30,148)	(33,624)
264	YAKUTAT SD				(3,325)	(3,708)
265	KAKE CITY SD				(10,505)	(11,716)
267	ALEUTIAN HOUSING AUTHORITY				(11,468)	(12,790)
270	BERING STRAITS RHA				(22,428)	(25,014)
271	CITY OF EGEGIK				(3,513)	(3,918)
275	ILISAGVIK COLLEGE				(135,270)	(150,868)
276	NORTH PACIFIC RIM HA				(18,682)	(20,837)
278	SAXMAN SEAPORT				(46)	(51)
279	TLINGIT-HAIDA RHA				(80,923)	(90,254)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(11,620)	(12,960)
282	CITY OF DELTA JUNCTION				(3,966)	(4,424)
283	CITY OF ANDERSON				-	-
284	INTER-ISLAND FERRY AUTHORITY				(26,762)	(29,847)
286	CITY OF SELDOVIA				(2,828)	(3,154)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(20,274)	(22,612)
290	CITY OF UPPER KALSKAG				-	-
291	CITY OF SHAKTOOLIK				(774)	(863)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				(51,351)	(57,272)
296	MUNICIPALITY OF SKAGWAY				(162,274)	(180,985)
297	CITY OF NULATO				-	-
298	CITY OF ANIAK				(5,588)	(6,233)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(7,276)	(8,115)
Total		346.81%	1,796,078,000	-3.32%	(56,075,000)	(62,541,000)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	3,341,010	51.03626%	14,305,463	50,511,095	(36,205,632)	72,878	(8,661,039)
102	SOUTHWEST REGION SD	4,955	0.07572%	21,223	74,937	(53,714)	14,820	(13,827)
103	ANNETTE ISLAND SD	4,684	0.07159%	20,066	70,850	(50,784)	16,281	(14,561)
104	BERING STRAIT SD	16,438	0.25114%	70,395	248,558	(178,163)	18,292	(41,289)
105	CHATHAM SD	2,001	0.03057%	8,570	30,260	(21,690)	2,686	(6,515)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	36,119	0.55175%	154,656	546,073	(391,417)	6,861	(92,149)
108	JUNEAU BOROUGH SD	23,368	0.35710%	100,096	353,430	(253,333)	76,152	(58,919)
109	MATANUSKA-SUSITNA BOROUGH	86,689	1.32432%	371,208	1,310,695	(939,488)	20,058	(233,800)
110	MATANUSKA-SUSITNA BOROUGH SD	81,969	1.25232%	351,024	1,239,429	(888,405)	79,471	(209,659)
111	ANCHORAGE SD	179,066	2.73626%	766,975	2,708,107	(1,941,133)	397,006	(439,101)
112	COPPER RIVER SD	3,344	0.05108%	14,319	50,559	(36,240)	4,843	(9,474)
113	UNIVERSITY OF ALASKA	325,464	4.97198%	1,393,647	4,920,822	(3,527,175)	59,415	(1,129,387)
115	CITY OF KENAI	33,197	0.50708%	142,135	501,865	(359,729)	12,685	(98,331)
116	FAIRBANKS NORTH STAR BOROUGH	57,682	0.88128%	247,022	872,210	(625,188)	60,042	(145,470)
117	FAIRBANKS NORTH STAR BOROUGH SD	70,149	1.07177%	300,418	1,060,743	(760,326)	116,520	(171,009)
118	DENALI BOROUGH SD	3,303	0.05046%	14,144	49,940	(35,797)	6,664	(8,745)
120	CITY AND BOROUGH OF SITKA	34,823	0.53195%	149,104	526,471	(377,367)	12,248	(105,399)
121	CHUGACH SD	1,887	0.02883%	8,081	28,533	(20,452)	2,156	(6,513)
122	KETCHIKAN GATEWAY BOROUGH	22,514	0.34391%	96,398	340,372	(243,974)	203	(75,744)
123	CITY OF SOLDOTNA	13,983	0.21381%	59,876	211,416	(151,540)	3,086	(37,474)
124	IDITAROD AREA SD	1,960	0.02995%	8,396	29,645	(21,249)	5,547	(6,035)
125	KUSPUK SD	2,433	0.03718%	10,422	36,801	(26,378)	11,455	(9,985)
126	CITY AND BOROUGH OF JUNEAU	117,429	1.79378%	502,797	1,775,323	(1,272,526)	39,125	(322,807)
128	CITY OF KODIAK	30,873	0.47162%	132,194	466,763	(334,569)	18,540	(82,442)
129	CITY OF FAIRBANKS	57,596	0.87980%	246,609	870,750	(624,141)	9,210	(188,758)
131	CITY OF WASILLA	37,684	0.57564%	161,351	569,713	(408,362)	-	(116,720)
133	SITKA BOROUGH SD	4,586	0.07008%	19,644	69,361	(49,717)	16,210	(11,100)
134	CITY OF PALMER	17,770	0.27142%	76,079	268,627	(192,548)	4,040	(60,090)
135	CITY AND BOROUGH OF WRANGELL	14,022	0.21416%	60,030	211,960	(151,930)	5,567	(57,127)
136	CITY OF BETHEL	26,024	0.39758%	111,443	393,494	(282,051)	29,407	(68,334)
137	VALDEZ CITY SD	6,413	0.09797%	27,461	96,961	(69,500)	4,413	(17,618)
138	HOONAH CITY SD	1,155	0.01764%	4,945	17,461	(12,516)	1,041	(5,304)
139	CITY OF NOME	18,149	0.27722%	77,705	274,369	(196,664)	8,040	(59,019)
140	CITY OF KOTZEBUE	16,252	0.24827%	69,589	245,713	(176,124)	30,969	(40,866)
141	GALENA CITY SD	16,266	0.24844%	69,638	245,885	(176,247)	1,405	(59,057)
143	CITY OF PETERSBURG	15,545	0.23747%	66,564	235,029	(168,466)	6,317	(38,731)
144	BRISTOL BAY BOROUGH	12,744	0.19469%	54,572	192,688	(138,116)	3,899	(37,824)
145	NORTH SLOPE BOROUGH	208,249	3.18122%	891,695	3,148,483	(2,256,788)	96,136	(525,369)
146	WRANGELL PUBLIC SD	1,733	0.02648%	7,423	26,209	(18,787)	3,884	(5,776)
148	CITY OF CORDOVA	12,042	0.18397%	51,568	182,081	(130,513)	9,843	(39,449)
149	NOME CITY SD	1,682	0.02570%	7,205	25,440	(18,235)	10,393	(4,431)
151	CITY OF KING COVE	2,163	0.03304%	9,262	32,704	(23,442)	4,327	(5,921)
152	ALASKA HOUSING FINANCE CORPORATION	42,760	0.65325%	183,107	646,532	(463,425)	23,554	(119,544)
153	LOWER YUKON SD	17,397	0.26576%	74,494	263,030	(188,536)	24,297	(46,746)
154	NORTHWEST ARCTIC BOROUGH SD	19,206	0.29337%	82,231	290,349	(208,118)	16,493	(56,319)
155	SOUTHEAST ISLAND SD	2,201	0.03362%	9,425	33,278	(23,853)	4,927	(6,511)
156	PRIBILOF SD	489	0.00747%	2,093	7,392	(5,298)	1,641	(1,621)
157	LOWER KUSKOKWIM SD	34,937	0.53379%	149,622	528,301	(378,678)	60,905	(91,466)
158	KODIAK ISLAND BOROUGH SD	17,943	0.27415%	76,843	271,325	(194,482)	23,708	(44,803)
159	YUKON FLATS SD	1,186	0.01812%	5,080	17,937	(12,857)	6,334	(3,467)
160	YUKON / KOYUKUK SD	8,826	0.13483%	37,794	133,447	(95,653)	1,960	(28,319)
161	NORTH SLOPE BOROUGH SD	25,707	0.39277%	110,092	388,724	(278,632)	41,630	(63,392)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	8	-
163	CORDOVA COMMUNITY MEDICAL CENTER	12,835	0.19611%	54,969	194,091	(139,122)	41,420	(53,691)
164	LAKE AND PENINSULA BOROUGH SD	4,375	0.06685%	18,739	66,165	(47,426)	9,076	(14,065)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	26,306	(53)
166	TANANA SD	(0)	0.00000%	-	-	-	1,744	(308)
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,744	0.07250%	20,321	71,752	(51,431)	11,005	(15,236)
168	HYDABURG CITY SD	624	0.00952%	2,669	9,424	(6,755)	6,107	(5,536)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00000%	-	-	-	15	(7)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,570	0.03927%	11,008	38,867	(27,859)	5,404	(7,311)
171	CITY OF BARROW	2,959	0.04520%	12,671	44,738	(32,068)	4,414	(12,106)
172	CITY OF SAINT PAUL	1,582	0.02418%	6,777	23,930	(17,153)	20,381	(5,512)
173	MUNICIPALITY OF ANCHORAGE	736,987	11.25727%	3,155,414	11,141,436	(7,986,022)	162,030	(2,199,805)
174	KODIAK ISLAND BOROUG	7,530	0.11503%	32,244	113,850	(81,606)	5,272	(22,633)
175	NOME JOINT UTILITY SYSTEM	1,581	0.02415%	6,769	23,902	(17,132)	148	(6,404)
176	CITY OF SAND POINT	3,728	0.05698%	15,971	56,390	(40,420)	12,136	(10,465)
177	KETCHIKAN GATEWAY BOROUG SD	14,457	0.22091%	61,921	218,638	(156,717)	39,160	(37,640)
178	CITY OF DILLINGHAM	13,231	0.20210%	56,647	200,016	(143,369)	5,658	(48,119)
179	CITY OF UNALASKA	44,166	0.67466%	189,107	667,717	(478,610)	15,871	(118,804)
180	KENAI PENINSULA BOROUG	86,614	1.32313%	370,872	1,309,511	(938,639)	17,073	(242,503)
181	CITY OF KETCHIKAN	33,781	0.51605%	144,649	510,740	(366,091)	8,557	(91,311)
182	CITY OF SEWARD	17,935	0.27398%	76,797	271,161	(194,364)	3,541	(47,415)
183	CITY OF FORT YUKON	869	0.01330%	3,728	13,163	(9,435)	12,917	(7,096)
184	BRISTOL BAY BOROUG SD	1,667	0.02547%	7,139	25,209	(18,069)	744	(5,234)
185	CORDOVA CITY SD	2,433	0.03717%	10,419	36,787	(26,369)	1,348	(6,159)
186	CITY OF CRAIG	7,078	0.10811%	30,302	106,994	(76,692)	1,866	(24,370)
187	PETERSBURG MEDICAL CENTER	22,571	0.34484%	96,659	341,292	(244,633)	30,609	(63,225)
189	HAINES BOROUG	8,527	0.13026%	36,511	128,917	(92,406)	6,315	(22,728)
190	KENAI PENINSULA BOROUG SD	43,434	0.66356%	185,996	656,734	(470,738)	45,398	(110,003)
191	CITY OF NORTH POLE	19,782	0.30218%	84,702	299,075	(214,373)	4,102	(71,548)
192	CITY OF GALENA	1,894	0.02894%	8,111	28,640	(20,529)	4,482	(4,659)
193	CITY OF NENANA	-	0.00000%	-	-	-	3,812	(968)
195	YUPIIT SD	3,299	0.05041%	14,130	49,891	(35,761)	7,419	(8,733)
196	NENANA CITY SD	5,222	0.07977%	22,359	78,949	(56,589)	4,076	(14,937)
198	CITY OF SAXMAN	498	0.00761%	2,133	7,531	(5,398)	746	(2,762)
199	CITY OF HOONAH	5,654	0.08636%	24,207	85,474	(61,267)	27,268	(17,011)
200	CITY OF PELICAN	587	0.00896%	2,513	8,872	(6,359)	518	(3,186)
202	CITY OF WHITTIER	7,438	0.11363%	31,851	112,464	(80,613)	2,360	(23,140)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,588	0.05482%	15,366	54,254	(38,889)	6,840	(8,862)
204	CRAIG CITY SD	2,286	0.03493%	9,792	34,573	(24,782)	4,893	(5,555)
205	DILLINGHAM CITY SD	4,145	0.06332%	17,750	62,673	(44,923)	6,243	(13,210)
206	CITY OF THORNE BAY	1,121	0.01712%	4,800	16,948	(12,148)	3,109	(3,522)
208	CITY OF AKUTAN	1,237	0.01891%	5,299	18,711	(13,412)	7,513	(3,555)
209	UNALASKA CITY SD	2,901	0.04431%	12,420	43,855	(31,435)	374	(8,272)
211	KASHUNAMIUT SD	3,282	0.05015%	14,057	49,635	(35,578)	10,289	(11,332)
215	CITY OF HOMER	27,561	0.42101%	118,010	416,680	(298,670)	2,684	(80,157)
218	SPECIAL EDUCATION SERVICE AGENCY	587	0.00898%	2,516	8,883	(6,368)	2,177	(2,320)
219	BARTLETT REGIONAL HOSPITAL	104,137	1.59112%	445,990	1,574,743	(1,128,753)	140,984	(293,996)
220	NORTHWEST ARCTIC BOROUG	7,825	0.11953%	33,504	118,297	(84,794)	5,492	(27,966)
221	SAINT MARY'S SD	1,971	0.03012%	8,442	29,809	(21,366)	6,879	(5,631)
223	BRISTOL BAY RHA	3,620	0.05529%	15,497	54,720	(39,222)	1,147	(12,943)
224	COPPER RIVER BASIN RHA	1,254	0.01916%	5,371	18,964	(13,593)	3,906	(4,290)
225	SKAGWAY CITY SD	1,435	0.02192%	6,144	21,692	(15,549)	245	(5,808)
227	CITY OF KLAWOCK	3,045	0.04652%	13,041	46,045	(33,004)	2,732	(11,433)
228	PETERSBURG CITY SD	3,012	0.04602%	12,900	45,549	(32,649)	3,383	(8,249)
230	ALEUTIANS EAST BOROUG	1,097	0.01676%	4,698	16,588	(11,890)	3,954	(2,882)
235	CITY OF HUSLIA	335	0.00512%	1,436	5,072	(3,635)	286	(1,328)
237	CITY OF KALTAG	30	0.00046%	128	451	(323)	270	(171)
240	HAINES BOROUG SD	1,423	0.02175%	6,096	21,523	(15,428)	2,748	(3,854)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	(0)	0.00000%	-	-	-	918	(40)
244	ALEUTIANS EAST BOROUG SD	2,267	0.03463%	9,707	34,274	(24,567)	3,260	(6,067)
246	DELTA/GREELY SD	3,535	0.05401%	15,138	53,450	(38,312)	3,299	(10,451)
247	LAKE AND PENINSULA BOROUG	1,526	0.02332%	6,536	23,077	(16,541)	1,368	(4,313)
248	CITY AND BOROUG OF YAKUTAT	2,809	0.04291%	12,027	42,467	(30,440)	2,683	(11,297)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	973	(39)
251	KLAWOCK CITY SD	1,812	0.02768%	7,759	27,396	(19,637)	999	(5,506)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	5,085	0.07770%	21,780	76,902	(55,122)	15,525	(13,630)
257	PELICAN CITY SD	52	0.00079%	221	782	(560)	134	(336)
258	DENALI BOROUGH	1,831	0.02797%	7,840	27,683	(19,843)	2,195	(4,939)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	154	0.00235%	658	2,324	(1,666)	19	(844)
262	COOK INLET HOUSING AUTHORITY	30,856	0.47141%	132,137	466,563	(334,426)	30,625	(82,046)
263	INTERIOR RHA	3,558	0.05435%	15,235	53,794	(38,559)	2,304	(11,404)
264	YAKUTAT SD	369	0.00563%	1,579	5,575	(3,996)	1,166	(1,009)
265	KAKE CITY SD	1,191	0.01819%	5,098	18,000	(12,902)	1,786	(3,401)
267	ALEUTIAN HOUSING AUTHORITY	1,200	0.01834%	5,140	18,147	(13,008)	3,242	(2,847)
270	BERING STRAITS RHA	1,928	0.02946%	8,259	29,161	(20,902)	7,352	(6,290)
271	CITY OF EGEGIK	418	0.00639%	1,790	6,321	(4,531)	313	(1,228)
275	ILISAGVIK COLLEGE	13,874	0.21197%	59,416	209,792	(150,376)	27,970	(38,887)
276	NORTH PACIFIC RIM HA	2,659	0.04061%	11,382	40,187	(28,806)	2,211	(10,271)
278	SAXMAN SEAPORT	(0)	0.00000%	-	-	-	1,232	(440)
279	TLINGIT-HAIDA RHA	7,667	0.11715%	32,837	115,944	(83,107)	14,014	(22,637)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	1,095	0.01673%	4,690	16,562	(11,871)	2,749	(2,660)
282	CITY OF DELTA JUNCTION	505	0.00771%	2,162	7,633	(5,471)	1,085	(2,258)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	100	(3)
284	INTER-ISLAND FERRY AUTHORITY	2,916	0.04455%	12,487	44,089	(31,603)	1,862	(8,170)
286	CITY OF SELDOVIA	296	0.00453%	1,270	4,483	(3,213)	619	(759)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,166	0.03309%	9,274	32,746	(23,472)	5,396	(9,768)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	37	(0)
291	CITY OF SHAKTOOLIK	92	0.00141%	395	1,394	(999)	382	(431)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,777	0.07299%	20,460	72,241	(51,781)	7,926	(16,648)
296	MUNICIPALITY OF SKAGWAY	17,663	0.26985%	75,639	267,073	(191,434)	10,946	(60,111)
297	CITY OF NULATO	-	0.00000%	-	-	-	458	(2)
298	CITY OF ANIAK	507	0.00775%	2,173	7,674	(5,501)	2,274	(1,588)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	736	0.01125%	3,154	11,135	(7,981)	10,443	(1,857)
Total		6,546,159	100.00000%	28,030,000	98,971,000	(70,941,000)	2,440,905	(17,965,549)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

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 (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)
101	STATE OF ALASKA				(34,050,881)	(37,893,401)
102	SOUTHWEST REGION SD				(50,517)	(56,218)
103	ANNETTE ISLAND SD				(47,762)	(53,151)
104	BERING STRAIT SD				(167,559)	(186,468)
105	CHATHAM SD				(20,399)	(22,701)
106	ALASKA MUNICIPAL LEAGUE				-	-
107	CITY OF VALDEZ				(368,122)	(409,664)
108	JUNEAU BOROUGH SD				(238,257)	(265,143)
109	MATANUSKA-SUSITNA BOROUGH				(883,575)	(983,283)
110	MATANUSKA-SUSITNA BOROUGH SD				(835,533)	(929,819)
111	ANCHORAGE SD				(1,825,608)	(2,031,621)
112	COPPER RIVER SD				(34,083)	(37,929)
113	UNIVERSITY OF ALASKA				(3,317,258)	(3,691,598)
115	CITY OF KENAI				(338,320)	(376,499)
116	FAIRBANKS NORTH STAR BOROUGH				(587,980)	(654,332)
117	FAIRBANKS NORTH STAR BOROUGH SD				(715,075)	(795,769)
118	DENALI BOROUGH SD				(33,666)	(37,465)
120	CITY AND BOROUGH OF SITKA				(354,908)	(394,959)
121	CHUGACH SD				(19,235)	(21,405)
122	KETCHIKAN GATEWAY BOROUGH				(229,454)	(255,347)
123	CITY OF SOLDOTNA				(142,521)	(158,604)
124	IDITAROD AREA SD				(19,984)	(22,240)
125	KUSPUK SD				(24,808)	(27,608)
126	CITY AND BOROUGH OF JUNEAU				(1,196,793)	(1,331,847)
128	CITY OF KODIAK				(314,657)	(350,165)
129	CITY OF FAIRBANKS				(586,996)	(653,236)
131	CITY OF WASILLA				(384,059)	(427,398)
133	SITKA BOROUGH SD				(46,758)	(52,034)
134	CITY OF PALMER				(181,089)	(201,524)
135	CITY AND BOROUGH OF WRANGELL				(142,888)	(159,012)
136	CITY OF BETHEL				(265,265)	(295,199)
137	VALDEZ CITY SD				(65,364)	(72,740)
138	HOONAH CITY SD				(11,771)	(13,099)
139	CITY OF NOME				(184,959)	(205,831)
140	CITY OF KOTZEBUE				(165,642)	(184,334)
141	GALENA CITY SD				(165,758)	(184,463)
143	CITY OF PETERSBURG				(158,439)	(176,319)
144	BRISTOL BAY BOROUGH				(129,896)	(144,555)
145	NORTH SLOPE BOROUGH				(2,122,477)	(2,361,990)
146	WRANGELL PUBLIC SD				(17,668)	(19,662)
148	CITY OF CORDOVA				(122,746)	(136,597)
149	NOME CITY SD				(17,150)	(19,085)
151	CITY OF KING COVE				(22,047)	(24,535)
152	ALASKA HOUSING FINANCE CORPORATION				(435,844)	(485,028)
153	LOWER YUKON SD				(177,316)	(197,325)
154	NORTHWEST ARCTIC BOROUGH SD				(195,732)	(217,820)
155	SOUTHEAST ISLAND SD				(22,434)	(24,965)
156	PRIBILOF SD				(4,983)	(5,545)
157	LOWER KUSKOKWIM SD				(356,142)	(396,331)
158	KODIAK ISLAND BOROUGH SD				(182,907)	(203,548)
159	YUKON FLATS SD				(12,091)	(13,456)
160	YUKON / KOYUKUK SD				(89,960)	(100,112)
161	NORTH SLOPE BOROUGH SD				(262,049)	(291,621)
162	ALEUTIAN REGION SD				-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(130,842)	(145,607)
164	LAKE AND PENINSULA BOROUGH SD				(44,604)	(49,637)
165	SITKA COMMUNITY HOSPITAL				-	-
166	TANANA SD				-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER				(48,370)	(53,829)
168	HYDABURG CITY SD				(6,353)	(7,070)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

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 (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)
169	CITY OF TANANA				-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(26,201)	(29,158)
171	CITY OF BARROW				(30,159)	(33,563)
172	CITY OF SAINT PAUL				(16,132)	(17,952)
173	MUNICIPALITY OF ANCHORAGE				(7,510,740)	(8,358,300)
174	KODIAK ISLAND BOROUGH				(76,749)	(85,410)
175	NOME JOINT UTILITY SYSTEM				(16,113)	(17,931)
176	CITY OF SAND POINT				(38,014)	(42,304)
177	KETCHIKAN GATEWAY BOROUGH SD				(147,390)	(164,022)
178	CITY OF DILLINGHAM				(134,836)	(150,052)
179	CITY OF UNALASKA				(450,126)	(500,921)
180	KENAI PENINSULA BOROUGH				(882,777)	(982,395)
181	CITY OF KETCHIKAN				(344,304)	(383,157)
182	CITY OF SEWARD				(182,797)	(203,425)
183	CITY OF FORT YUKON				(8,873)	(9,875)
184	BRISTOL BAY BOROUGH SD				(16,994)	(18,912)
185	CORDOVA CITY SD				(24,799)	(27,598)
186	CITY OF CRAIG				(72,127)	(80,267)
187	PETERSBURG MEDICAL CENTER				(230,074)	(256,037)
189	HAINES BOROUGH				(86,907)	(96,714)
190	KENAI PENINSULA BOROUGH SD				(442,722)	(492,682)
191	CITY OF NORTH POLE				(201,614)	(224,366)
192	CITY OF GALENA				(19,307)	(21,486)
193	CITY OF NENANA				-	-
195	YUPIIT SD				(33,633)	(37,428)
196	NENANA CITY SD				(53,222)	(59,227)
198	CITY OF SAXMAN				(5,077)	(5,650)
199	CITY OF HOONAH				(57,620)	(64,123)
200	CITY OF PELICAN				(5,981)	(6,656)
202	CITY OF WHITTIER				(75,815)	(84,371)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(36,574)	(40,702)
204	CRAIG CITY SD				(23,307)	(25,937)
205	DILLINGHAM CITY SD				(42,250)	(47,017)
206	CITY OF THORNE BAY				(11,425)	(12,714)
208	CITY OF AKUTAN				(12,613)	(14,037)
209	UNALASKA CITY SD				(29,564)	(32,900)
211	KASHUNAMIUT SD				(33,460)	(37,236)
215	CITY OF HOMER				(280,895)	(312,593)
218	SPECIAL EDUCATION SERVICE AGENCY				(5,989)	(6,664)
219	BARTLETT REGIONAL HOSPITAL				(1,061,576)	(1,181,371)
220	NORTHWEST ARCTIC BOROUGH				(79,747)	(88,747)
221	SAINT MARY'S SD				(20,095)	(22,362)
223	BRISTOL BAY RHA				(36,888)	(41,051)
224	COPPER RIVER BASIN RHA				(12,784)	(14,227)
225	SKAGWAY CITY SD				(14,623)	(16,273)
227	CITY OF KLAWOCK				(31,040)	(34,543)
228	PETERSBURG CITY SD				(30,706)	(34,171)
230	ALEUTIANS EAST BOROUGH				(11,182)	(12,444)
235	CITY OF HUSLIA				(3,419)	(3,805)
237	CITY OF KALTAG				(304)	(339)
240	HAINES BOROUGH SD				(14,510)	(16,147)
242	CITY OF ELIM				-	-
243	CITY OF ATKA				-	-
244	ALEUTIANS EAST BOROUGH SD				(23,105)	(25,712)
246	DELTA/GREELY SD				(36,032)	(40,098)
247	LAKE AND PENINSULA BOROUGH				(15,557)	(17,312)
248	CITY AND BOROUGH OF YAKUTAT				(28,628)	(31,859)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

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 (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)
249	CITY OF UNALAKLEET				-	-
251	KLAWOCK CITY SD				(18,468)	(20,552)
254	CITY OF MEKORYUK				-	-
255	ALASKA GATEWAY SD				(51,842)	(57,692)
257	PELICAN CITY SD				(527)	(587)
258	DENALI BOROUGH				(18,662)	(20,768)
259	CITY OF ALLAKAKET				-	-
260	CITY OF KACHEMAK				(1,567)	(1,743)
262	COOK INLET HOUSING AUTHORITY				(314,523)	(350,016)
263	INTERIOR RHA				(36,264)	(40,356)
264	YAKUTAT SD				(3,758)	(4,182)
265	KAKE CITY SD				(12,135)	(13,504)
267	ALEUTIAN HOUSING AUTHORITY				(12,234)	(13,614)
270	BERING STRAITS RHA				(19,658)	(21,876)
271	CITY OF EGEGIK				(4,261)	(4,742)
275	ILISAGVIK COLLEGE				(141,427)	(157,386)
276	NORTH PACIFIC RIM HA				(27,091)	(30,149)
278	SAXMAN SEAPORT				-	-
279	TLINGIT-HAIDA RHA				(78,161)	(86,981)
280	CITY OF TOKSOOK BAY				-	-
281	BARANOF ISLAND HA				(11,165)	(12,424)
282	CITY OF DELTA JUNCTION				(5,146)	(5,726)
283	CITY OF ANDERSON				-	-
284	INTER-ISLAND FERRY AUTHORITY				(29,722)	(33,076)
286	CITY OF SELDOVIA				(3,022)	(3,363)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(22,075)	(24,566)
290	CITY OF UPPER KALSKAG				-	-
291	CITY OF SHAKTOOLIK				(940)	(1,046)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				(48,700)	(54,195)
296	MUNICIPALITY OF SKAGWAY				(180,041)	(200,358)
297	CITY OF NULATO				-	-
298	CITY OF ANIAK				(5,173)	(5,757)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(7,506)	(8,353)
Total		353.09%	2,020,924,000	-3.51%	(66,719,000)	(74,248,000)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2025

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	(36,205,632)	51.03626%	-	-	-	-	72,878	72,878
102	SOUTHWEST REGION SD	(53,714)	0.07572%	-	-	-	-	14,820	14,820
103	ANNETTE ISLAND SD	(50,784)	0.07159%	-	-	-	-	16,281	16,281
104	BERING STRAIT SD	(178,163)	0.25114%	-	-	-	-	18,292	18,292
105	CHATHAM SD	(21,690)	0.03057%	-	-	-	-	2,686	2,686
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	(391,417)	0.55175%	-	-	-	-	6,861	6,861
108	JUNEAU BOROUGH SD	(253,333)	0.35710%	-	-	-	-	76,152	76,152
109	MATANUSKA-SUSITNA BOROUGH	(939,488)	1.32432%	-	-	-	-	20,058	20,058
110	MATANUSKA-SUSITNA BOROUGH SD	(888,405)	1.25232%	-	-	-	-	79,471	79,471
111	ANCHORAGE SD	(1,941,133)	2.73626%	-	-	-	-	397,006	397,006
112	COPPER RIVER SD	(36,240)	0.05108%	-	-	-	-	4,843	4,843
113	UNIVERSITY OF ALASKA	(3,527,175)	4.97198%	-	-	-	-	59,415	59,415
115	CITY OF KENAI	(359,729)	0.50708%	-	-	-	-	12,685	12,685
116	FAIRBANKS NORTH STAR BOROUGH	(625,188)	0.88128%	-	-	-	-	60,042	60,042
117	FAIRBANKS NORTH STAR BOROUGH SD	(760,326)	1.07177%	-	-	-	-	116,520	116,520
118	DENALI BOROUGH SD	(35,797)	0.05046%	-	-	-	-	6,664	6,664
120	CITY AND BOROUGH OF SITKA	(377,367)	0.53195%	-	-	-	-	12,248	12,248
121	CHUGACH SD	(20,452)	0.02883%	-	-	-	-	2,156	2,156
122	KETCHIKAN GATEWAY BOROUGH	(243,974)	0.34391%	-	-	-	-	203	203
123	CITY OF SOLDOTNA	(151,540)	0.21361%	-	-	-	-	3,086	3,086
124	IDITAROD AREA SD	(21,249)	0.02995%	-	-	-	-	5,547	5,547
125	KUSPUK SD	(26,378)	0.03718%	-	-	-	-	11,455	11,455
126	CITY AND BOROUGH OF JUNEAU	(1,272,526)	1.79378%	-	-	-	-	39,125	39,125
128	CITY OF KODIAK	(334,569)	0.47162%	-	-	-	-	18,540	18,540
129	CITY OF FAIRBANKS	(624,141)	0.87980%	-	-	-	-	9,210	9,210
131	CITY OF WASILLA	(408,362)	0.57564%	-	-	-	-	-	-
133	SITKA BOROUGH SD	(49,717)	0.07008%	-	-	-	-	16,210	16,210
134	CITY OF PALMER	(192,548)	0.27142%	-	-	-	-	4,040	4,040
135	CITY AND BOROUGH OF WRANGELL	(151,930)	0.21416%	-	-	-	-	5,567	5,567
136	CITY OF BETHEL	(282,051)	0.39758%	-	-	-	-	29,407	29,407
137	VALDEZ CITY SD	(69,500)	0.09797%	-	-	-	-	4,413	4,413
138	HOONAH CITY SD	(12,516)	0.01764%	-	-	-	-	1,041	1,041
139	CITY OF NOME	(196,664)	0.27722%	-	-	-	-	8,040	8,040
140	CITY OF KOTZEBUE	(176,124)	0.24827%	-	-	-	-	30,969	30,969
141	GALENA CITY SD	(176,247)	0.24844%	-	-	-	-	1,405	1,405
143	CITY OF PETERSBURG	(168,466)	0.23747%	-	-	-	-	6,317	6,317
144	BRISTOL BAY BOROUGH	(138,116)	0.19469%	-	-	-	-	3,899	3,899
145	NORTH SLOPE BOROUGH	(2,256,788)	3.18122%	-	-	-	-	96,136	96,136
146	WRANGELL PUBLIC SD	(18,787)	0.02648%	-	-	-	-	3,884	3,884
148	CITY OF CORDOVA	(130,513)	0.18397%	-	-	-	-	9,843	9,843
149	NOME CITY SD	(18,235)	0.02570%	-	-	-	-	10,393	10,393
151	CITY OF KING COVE	(23,442)	0.03304%	-	-	-	-	4,327	4,327
152	ALASKA HOUSING FINANCE CORPORATION	(463,425)	0.65325%	-	-	-	-	23,554	23,554
153	LOWER YUKON SD	(188,536)	0.26576%	-	-	-	-	24,297	24,297
154	NORTHWEST ARCTIC BOROUGH SD	(208,118)	0.29337%	-	-	-	-	16,493	16,493
155	SOUTHEAST ISLAND SD	(23,853)	0.03362%	-	-	-	-	4,927	4,927
156	PRILOF SD	(5,298)	0.00747%	-	-	-	-	1,641	1,641
157	LOWER KUSKOKWIM SD	(378,678)	0.53379%	-	-	-	-	60,905	60,905
158	KODIAK ISLAND BOROUGH SD	(194,482)	0.27415%	-	-	-	-	23,708	23,708
159	YUKON FLATS SD	(12,857)	0.01812%	-	-	-	-	6,334	6,334
160	YUKON / KOYUKUK SD	(95,653)	0.13483%	-	-	-	-	1,960	1,960
161	NORTH SLOPE BOROUGH SD	(278,632)	0.39277%	-	-	-	-	41,630	41,630
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	8	8
163	CORDOVA COMMUNITY MEDICAL CENTER	(139,122)	0.19611%	-	-	-	-	41,420	41,420
164	LAKE AND PENINSULA BOROUGH SD	(47,426)	0.06685%	-	-	-	-	9,076	9,076
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	26,306	26,306
166	TANANA SD	-	0.00000%	-	-	-	-	1,744	1,744
167	SOUTHEAST REGIONAL RESOURCE CENTER	(51,431)	0.07250%	-	-	-	-	11,005	11,005
168	HYDABURG CITY SD	(6,755)	0.00952%	-	-	-	-	6,107	6,107

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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	-	0.00000%	-	-	-	-	15	15
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(27,859)	0.03927%	-	-	-	-	5,404	5,404
171	CITY OF BARROW	(32,068)	0.04520%	-	-	-	-	4,414	4,414
172	CITY OF SAINT PAUL	(17,153)	0.02418%	-	-	-	-	20,381	20,381
173	MUNICIPALITY OF ANCHORAGE	(7,986,022)	11.25727%	-	-	-	-	162,030	162,030
174	KODIAK ISLAND BOROUGH	(81,606)	0.11503%	-	-	-	-	5,272	5,272
175	NOME JOINT UTILITY SYSTEM	(17,132)	0.02415%	-	-	-	-	148	148
176	CITY OF SAND POINT	(40,420)	0.05698%	-	-	-	-	12,136	12,136
177	KETCHIKAN GATEWAY BOROUGH SD	(156,717)	0.22091%	-	-	-	-	39,160	39,160
178	CITY OF DILLINGHAM	(143,369)	0.20210%	-	-	-	-	5,658	5,658
179	CITY OF UNALASKA	(478,610)	0.67466%	-	-	-	-	15,871	15,871
180	KENAI PENINSULA BOROUGH	(938,639)	1.32313%	-	-	-	-	17,073	17,073
181	CITY OF KETCHIKAN	(366,091)	0.51605%	-	-	-	-	8,557	8,557
182	CITY OF SEWARD	(194,364)	0.27398%	-	-	-	-	3,541	3,541
183	CITY OF FORT YUKON	(9,435)	0.01330%	-	-	-	-	12,917	12,917
184	BRISTOL BAY BOROUGH SD	(18,069)	0.02547%	-	-	-	-	744	744
185	CORDOVA CITY SD	(26,369)	0.03717%	-	-	-	-	1,348	1,348
186	CITY OF CRAIG	(76,692)	0.10811%	-	-	-	-	1,866	1,866
187	PETERSBURG MEDICAL CENTER	(244,633)	0.34484%	-	-	-	-	30,609	30,609
189	HAINES BOROUGH	(92,406)	0.13026%	-	-	-	-	6,315	6,315
190	KENAI PENINSULA BOROUGH SD	(470,738)	0.66356%	-	-	-	-	45,398	45,398
191	CITY OF NORTH POLE	(214,373)	0.30218%	-	-	-	-	4,102	4,102
192	CITY OF GALENA	(20,529)	0.02894%	-	-	-	-	4,482	4,482
193	CITY OF NENANA	-	0.00000%	-	-	-	-	3,812	3,812
195	YUPIIT SD	(35,761)	0.05041%	-	-	-	-	7,419	7,419
196	NENANA CITY SD	(56,589)	0.07977%	-	-	-	-	4,076	4,076
198	CITY OF SAXMAN	(5,398)	0.00761%	-	-	-	-	746	746
199	CITY OF HOONAH	(61,267)	0.08636%	-	-	-	-	27,268	27,268
200	CITY OF PELICAN	(6,359)	0.00896%	-	-	-	-	518	518
202	CITY OF WHITTIER	(80,613)	0.11363%	-	-	-	-	2,360	2,360
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(38,889)	0.05482%	-	-	-	-	6,840	6,840
204	CRAIG CITY SD	(24,782)	0.03493%	-	-	-	-	4,893	4,893
205	DILLINGHAM CITY SD	(44,923)	0.06332%	-	-	-	-	6,243	6,243
206	CITY OF THORNE BAY	(12,148)	0.01712%	-	-	-	-	3,109	3,109
208	CITY OF AKUTAN	(13,412)	0.01891%	-	-	-	-	7,513	7,513
209	UNALASKA CITY SD	(31,435)	0.04431%	-	-	-	-	374	374
211	KASHUNAMIUT SD	(35,578)	0.05015%	-	-	-	-	10,289	10,289
215	CITY OF HOMER	(298,670)	0.42101%	-	-	-	-	2,684	2,684
218	SPECIAL EDUCATION SERVICE AGENCY	(6,368)	0.00898%	-	-	-	-	2,177	2,177
219	BARTLETT REGIONAL HOSPITAL	(1,128,753)	1.59112%	-	-	-	-	140,984	140,984
220	NORTHWEST ARCTIC BOROUGH	(84,794)	0.11953%	-	-	-	-	5,492	5,492
221	SAINT MARY'S SD	(21,366)	0.03012%	-	-	-	-	6,879	6,879
223	BRISTOL BAY RHA	(39,222)	0.05529%	-	-	-	-	1,147	1,147
224	COPPER RIVER BASIN RHA	(13,593)	0.01916%	-	-	-	-	3,906	3,906
225	SKAGWAY CITY SD	(15,549)	0.02192%	-	-	-	-	245	245
227	CITY OF Klawock	(33,004)	0.04652%	-	-	-	-	2,732	2,732
228	PETERSBURG CITY SD	(32,649)	0.04602%	-	-	-	-	3,383	3,383
230	ALEUTIANS EAST BOROUGH	(11,890)	0.01676%	-	-	-	-	3,954	3,954
235	CITY OF HUSLIA	(3,635)	0.00512%	-	-	-	-	286	286
237	CITY OF KALTAG	(323)	0.00046%	-	-	-	-	270	270
240	HAINES BOROUGH SD	(15,428)	0.02175%	-	-	-	-	2,748	2,748
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	-	0.00000%	-	-	-	-	918	918
244	ALEUTIANS EAST BOROUGH SD	(24,567)	0.03463%	-	-	-	-	3,260	3,260
246	DELTA/GREELY SD	(38,312)	0.05401%	-	-	-	-	3,299	3,299
247	LAKE AND PENINSULA BOROUGH	(16,541)	0.02332%	-	-	-	-	1,368	1,368
248	CITY AND BOROUGH OF YAKUTAT	(30,440)	0.04291%	-	-	-	-	2,683	2,683

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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	
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	-	973	973
251	KLAWOCK CITY SD	(19,637)	0.02768%	-	-	-	-	999	999
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(55,122)	0.07770%	-	-	-	-	15,525	15,525
257	PELICAN CITY SD	(560)	0.00079%	-	-	-	-	134	134
258	DENALI BOROUGH	(19,843)	0.02797%	-	-	-	-	2,195	2,195
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	(1,666)	0.00235%	-	-	-	-	19	19
262	COOK INLET HOUSING AUTHORITY	(334,426)	0.47141%	-	-	-	-	30,625	30,625
263	INTERIOR RHA	(38,559)	0.05435%	-	-	-	-	2,304	2,304
264	YAKUTAT SD	(3,996)	0.00563%	-	-	-	-	1,166	1,166
265	KAKE CITY SD	(12,902)	0.01819%	-	-	-	-	1,786	1,786
267	ALEUTIAN HOUSING AUTHORITY	(13,008)	0.01834%	-	-	-	-	3,242	3,242
270	BERING STRAITS RHA	(20,902)	0.02946%	-	-	-	-	7,352	7,352
271	CITY OF EGEGIK	(4,531)	0.00639%	-	-	-	-	313	313
275	ILISAGVIK COLLEGE	(150,376)	0.21197%	-	-	-	-	27,970	27,970
276	NORTH PACIFIC RIM HA	(28,806)	0.04061%	-	-	-	-	2,211	2,211
278	SAXMAN SEAPORT	-	0.00000%	-	-	-	-	1,232	1,232
279	TLINGIT-HAIDA RHA	(83,107)	0.11715%	-	-	-	-	14,014	14,014
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-
281	BARANOF ISLAND HA	(11,871)	0.01673%	-	-	-	-	2,749	2,749
282	CITY OF DELTA JUNCTION	(5,471)	0.00771%	-	-	-	-	1,085	1,085
283	CITY OF ANDERSON	-	0.00000%	-	-	-	-	100	100
284	INTER-ISLAND FERRY AUTHORITY	(31,603)	0.04455%	-	-	-	-	1,862	1,862
286	CITY OF SELDOVIA	(3,213)	0.00453%	-	-	-	-	619	619
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(23,472)	0.03309%	-	-	-	-	5,396	5,396
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	-	37	37
291	CITY OF SHAKTOOLIK	(999)	0.00141%	-	-	-	-	382	382
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(51,781)	0.07299%	-	-	-	-	7,926	7,926
296	MUNICIPALITY OF SKAGWAY	(191,434)	0.26985%	-	-	-	-	10,946	10,946
297	CITY OF NULATO	-	0.00000%	-	-	-	-	458	458
298	CITY OF ANIAK	(5,501)	0.00775%	-	-	-	-	2,274	2,274
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(7,981)	0.01125%	-	-	-	-	10,443	10,443
Total		(70,941,000)	100.00000%	-	-	-	-	2,440,905	2,440,905

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

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	Total
101	STATE OF ALASKA	(6,995,083)	(41,921)	-	(886,194)	(737,842)	(8,661,039)	(1,588,690)	(61,069)	(1,649,760)
102	SOUTHWEST REGION SD	(10,378)	(62)	-	(1,315)	(2,072)	(13,827)	(2,357)	1,978	(379)
103	ANNETTE ISLAND SD	(9,812)	(59)	-	(1,243)	(3,447)	(14,561)	(2,228)	1,616	(612)
104	BERING STRAIT SD	(34,422)	(206)	-	(4,361)	(2,300)	(41,289)	(7,818)	3,637	(4,181)
105	CHATHAM SD	(4,191)	(25)	-	(531)	(1,769)	(6,515)	(952)	39	(913)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(75,624)	(453)	-	(9,581)	(6,491)	(92,149)	(17,175)	(1,092)	(18,267)
108	JUNEAU BOROUGH SD	(48,945)	(293)	-	(6,201)	(3,480)	(58,919)	(11,116)	11,647	531
109	MATANUSKA-SUSITNA BOROUGH	(181,513)	(1,088)	-	(22,996)	(28,204)	(233,800)	(41,224)	(4,450)	(45,674)
110	MATANUSKA-SUSITNA BOROUGH SD	(171,644)	(1,029)	-	(21,745)	(15,242)	(209,659)	(38,983)	11,744	(27,239)
111	ANCHORAGE SD	(375,035)	(2,248)	-	(47,512)	(14,305)	(439,101)	(85,176)	67,703	(17,474)
112	COPPER RIVER SD	(7,002)	(42)	-	(887)	(9,474)	(1,590)	(1,590)	413	(1,177)
113	UNIVERSITY OF ALASKA	(681,465)	(4,084)	-	(86,334)	(357,504)	(1,129,387)	(154,771)	(82,719)	(237,491)
115	CITY OF KENAI	(69,501)	(417)	-	(8,805)	(19,608)	(98,331)	(15,785)	(1,695)	(17,480)
116	FAIRBANKS NORTH STAR BOROUGH	(120,789)	(724)	-	(15,303)	(8,654)	(145,470)	(27,433)	8,346	(19,087)
117	FAIRBANKS NORTH STAR BOROUGH SD	(146,898)	(880)	-	(18,610)	(4,620)	(171,009)	(33,363)	20,173	(13,189)
118	DENALI BOROUGH SD	(6,916)	(41)	-	(876)	(912)	(8,745)	(1,571)	1,334	(237)
120	CITY AND BOROUGH OF SITKA	(72,909)	(437)	-	(9,237)	(22,817)	(105,399)	(16,559)	(514)	(17,072)
121	CHUGACH SD	(3,951)	(24)	-	(501)	(2,038)	(6,513)	(897)	100	(798)
122	KETCHIKAN GATEWAY BOROUGH	(47,137)	(282)	-	(5,972)	(22,353)	(75,744)	(10,705)	(4,088)	(14,794)
123	CITY OF SOLDOTNA	(29,278)	(175)	-	(3,709)	(4,311)	(37,474)	(6,650)	333	(6,317)
124	IDITAROD AREA SD	(4,105)	(25)	-	(520)	(1,385)	(6,035)	(932)	571	(361)
125	KUSPUK SD	(5,096)	(31)	-	(646)	(4,213)	(9,985)	(1,157)	1,169	11
126	CITY AND BOROUGH OF JUNEAU	(245,858)	(1,473)	-	(31,147)	(44,328)	(322,807)	(55,838)	(2,334)	(58,172)
128	CITY OF KODIAK	(64,640)	(387)	-	(8,189)	(9,225)	(82,442)	(14,681)	554	(14,127)
129	CITY OF FAIRBANKS	(120,587)	(723)	-	(15,277)	(52,171)	(188,758)	(27,387)	(12,770)	(40,157)
131	CITY OF WASILLA	(78,897)	(473)	-	(9,995)	(27,355)	(116,720)	(17,919)	(6,081)	(24,000)
133	SITKA BOROUGH SD	(9,605)	(58)	-	(1,217)	(220)	(11,100)	(2,182)	3,312	1,131
134	CITY OF PALMER	(37,201)	(223)	-	(4,713)	(17,953)	(60,090)	(8,449)	(2,218)	(10,667)
135	CITY AND BOROUGH OF WRANGELL	(29,353)	(176)	-	(3,719)	(23,879)	(57,127)	(6,667)	(3,620)	(10,286)
136	CITY OF BETHEL	(54,493)	(327)	-	(6,904)	(6,611)	(68,334)	(12,376)	2,097	(10,279)
137	VALDEZ CITY SD	(13,428)	(80)	-	(1,701)	(2,408)	(17,618)	(4,200)	420	(2,630)
138	HOONAH CITY SD	(2,418)	(14)	-	(306)	(2,565)	(5,304)	(549)	105	(445)
139	CITY OF NOME	(37,996)	(228)	-	(4,814)	(15,981)	(59,019)	(8,630)	(1,842)	(10,471)
140	CITY OF KOTZEBUE	(34,028)	(204)	-	(4,311)	(2,323)	(40,866)	(7,728)	4,599	(3,129)
141	GALENA CITY SD	(34,052)	(204)	-	(4,314)	(20,487)	(59,057)	(7,734)	(2,616)	(10,350)
143	CITY OF PETERSBURG	(32,548)	(195)	-	(4,123)	(1,864)	(38,731)	(7,392)	651	(6,741)
144	BRISTOL BAY BOROUGH	(26,685)	(160)	-	(3,381)	(7,599)	(37,824)	(6,060)	(1,657)	(7,718)
145	NORTH SLOPE BOROUGH	(436,021)	(2,613)	-	(55,239)	(31,496)	(525,369)	(99,027)	20,793	(78,234)
146	WRANGELL PUBLIC SD	(3,630)	(22)	-	(460)	(1,665)	(5,776)	(824)	379	(445)
148	CITY OF CORDOVA	(25,216)	(151)	-	(3,195)	(10,888)	(39,449)	(5,727)	151	(5,576)
149	NOME CITY SD	(3,523)	(21)	-	(446)	(440)	(4,431)	(800)	2,255	1,455
151	CITY OF KING COVE	(4,529)	(27)	-	(574)	(791)	(5,921)	(1,029)	583	(446)
152	ALASKA HOUSING FINANCE CORPORATION	(89,536)	(537)	-	(11,343)	(18,129)	(119,544)	(20,335)	(65)	(20,399)
153	LOWER YUKON SD	(36,426)	(218)	-	(4,615)	(5,487)	(46,746)	(8,273)	2,469	(5,804)
154	NORTHWEST ARCTIC BOROUGH SD	(40,209)	(241)	-	(5,094)	(10,774)	(56,319)	(9,132)	2,946	(6,186)
155	SOUTHEAST ISLAND SD	(4,609)	(28)	-	(584)	(1,291)	(6,511)	(1,047)	646	(400)
156	PRILOF SD	(1,024)	(6)	-	(130)	(461)	(1,621)	(232)	158	(74)
157	LOWER KUSKOKWIM SD	(73,162)	(438)	-	(9,269)	(8,596)	(91,466)	(16,616)	8,662	(7,955)
158	KODIAK ISLAND BOROUGH SD	(37,575)	(225)	-	(4,760)	(2,242)	(44,803)	(8,534)	4,556	(3,978)
159	YUKON FLATS SD	(2,484)	(15)	-	(315)	(653)	(3,467)	(564)	1,181	617
160	YUKON / KOYUKUK SD	(18,480)	(111)	-	(2,341)	(7,387)	(28,319)	(4,197)	(835)	(5,032)
161	NORTH SLOPE BOROUGH SD	(53,833)	(323)	-	(6,820)	(2,416)	(63,392)	(12,226)	7,811	(4,416)
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	84	84
163	CORDOVA COMMUNITY MEDICAL CENTER	(26,879)	(161)	-	(3,405)	(23,246)	(53,691)	(6,105)	1,100	(5,004)
164	LAKE AND PENINSULA BOROUGH SD	(9,163)	(55)	-	(1,161)	(3,687)	(14,065)	(2,081)	1,073	(1,008)
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(53)	(53)	-	13,512	13,512
166	TANANA SD	-	-	-	-	(308)	(308)	-	316	316
167	SOUTHEAST REGIONAL RESOURCE CENTER	(9,937)	(60)	-	(1,259)	(3,980)	(15,236)	(2,257)	921	(1,336)
168	HYDABURG CITY SD	(1,305)	(8)	-	(165)	(4,057)	(5,536)	(296)	372	75

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2025

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	Total
169	CITY OF TANANA	-	-	-	-	(7)	(7)	-	-1	-1
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(5,382)	(32)	-	(682)	(1,214)	(7,311)	(1,222)	573	(649)
171	CITY OF BARROW	(6,196)	(37)	-	(785)	(5,089)	(12,106)	(1,407)	245	(1,162)
172	CITY OF SAINT PAUL	(3,314)	(20)	-	(420)	(1,758)	(5,512)	(753)	3,304	2,551
173	MUNICIPALITY OF ANCHORAGE	(1,542,934)	(9,247)	-	(195,471)	(452,153)	(2,199,805)	(350,424)	(72,158)	(422,582)
174	KODIAK ISLAND BOROUGH	(15,767)	(94)	-	(1,997)	(4,774)	(22,633)	(3,581)	271	(3,310)
175	NOME JOINT UTILITY SYSTEM	(3,310)	(20)	-	(419)	(2,654)	(6,404)	(752)	(589)	(1,340)
176	CITY OF SAND POINT	(7,809)	(47)	-	(989)	(1,620)	(10,465)	(1,774)	1,586	(188)
177	KETCHIKAN GATEWAY BOROUGH SD	(30,278)	(181)	-	(3,836)	(3,344)	(37,640)	(6,877)	6,387	(490)
178	CITY OF DILLINGHAM	(27,699)	(166)	-	(3,509)	(16,745)	(48,119)	(6,291)	(1,098)	(7,389)
179	CITY OF UNALASKA	(92,469)	(554)	-	(11,715)	(14,065)	(118,804)	(21,001)	462	(20,539)
180	KENAI PENINSULA BOROUGH	(181,349)	(1,087)	-	(22,975)	(37,093)	(242,503)	(41,187)	(7,055)	(48,242)
181	CITY OF KETCHIKAN	(70,730)	(424)	-	(8,961)	(11,196)	(91,311)	(16,064)	(1,804)	(17,868)
182	CITY OF SEWARD	(37,552)	(225)	-	(4,757)	(4,880)	(47,415)	(8,529)	(912)	(9,440)
183	CITY OF FORT YUKON	(1,823)	(11)	-	(231)	(5,031)	(7,096)	(414)	979	565
184	BRISTOL BAY BOROUGH SD	(3,491)	(21)	-	(442)	(1,280)	(5,234)	(793)	(232)	(1,025)
185	CORDOVA CITY SD	(5,095)	(31)	-	(645)	(389)	(6,159)	(1,157)	186	(971)
186	CITY OF CRAIG	(14,817)	(89)	-	(1,877)	(7,587)	(24,370)	(3,365)	(584)	(3,950)
187	PETERSBURG MEDICAL CENTER	(47,264)	(283)	-	(5,988)	(9,690)	(63,225)	(10,734)	2,510	(8,225)
189	HAINES BOROUGH	(17,853)	(107)	-	(2,262)	(2,506)	(22,728)	(4,055)	779	(3,276)
190	KENAI PENINSULA BOROUGH SD	(90,948)	(545)	-	(11,522)	(6,988)	(110,003)	(20,656)	8,272	(12,384)
191	CITY OF NORTH POLE	(41,418)	(248)	-	(5,247)	(24,635)	(71,548)	(9,407)	(4,219)	(13,626)
192	CITY OF GALENA	(3,966)	(24)	-	(502)	(166)	(4,659)	(901)	599	(302)
193	CITY OF NENANA	-	-	-	-	(968)	(968)	-	415	415
195	YUPIIT SD	(6,909)	(41)	-	(875)	(907)	(8,733)	(1,569)	716	(853)
196	NENANA CITY SD	(10,933)	(66)	-	(1,385)	(2,553)	(14,937)	(2,483)	309	(2,174)
198	CITY OF SAXMAN	(1,043)	(6)	-	(132)	(158)	(2,762)	(237)	(20)	(257)
199	CITY OF HOONAH	(11,837)	(71)	-	(1,500)	(3,604)	(17,011)	(2,688)	3,977	1,289
200	CITY OF PELICAN	(1,229)	(7)	-	(156)	(1,794)	(3,186)	(279)	(190)	(469)
202	CITY OF WHITTIER	(15,575)	(93)	-	(1,973)	(5,498)	(23,140)	(3,537)	(1,219)	(4,756)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(7,513)	(45)	-	(952)	(351)	(8,862)	(1,706)	2,053	347
204	CRAIG CITY SD	(4,788)	(29)	-	(607)	(132)	(5,555)	(1,087)	940	(147)
205	DILLINGHAM CITY SD	(8,679)	(52)	-	(1,100)	(3,379)	(13,210)	(1,971)	525	(1,446)
206	CITY OF THORNE BAY	(2,347)	(14)	-	(297)	(863)	(3,522)	(533)	423	(110)
208	CITY OF AKUTAN	(2,591)	(16)	-	(328)	(620)	(3,555)	(588)	1,121	533
209	UNALASKA CITY SD	(6,073)	(36)	-	(769)	(1,393)	(8,272)	(1,379)	(170)	(1,549)
211	KASHUNAMIUT SD	(6,874)	(41)	-	(871)	(3,547)	(11,332)	(1,561)	1,092	(470)
215	CITY OF HOMER	(57,704)	(346)	-	(7,310)	(14,796)	(80,157)	(13,106)	(2,943)	(16,049)
218	SPECIAL EDUCATION SERVICE AGENCY	(1,230)	(7)	-	(156)	(926)	(2,320)	(279)	286	7
219	BARTLETT REGIONAL HOSPITAL	(218,080)	(1,307)	-	(27,628)	(46,981)	(293,996)	(49,529)	12,885	(36,645)
220	NORTHWEST ARCTIC BOROUGH	(16,383)	(98)	-	(2,075)	(9,410)	(27,966)	(3,721)	(157)	(3,878)
221	SAINT MARY'S SD	(4,128)	(25)	-	(523)	(955)	(5,631)	(938)	840	(98)
223	BRISTOL BAY RHA	(7,578)	(45)	-	(960)	(4,359)	(12,943)	(1,721)	(107)	(1,828)
224	COPPER RIVER BASIN RHA	(2,626)	(16)	-	(333)	(1,315)	(4,290)	(596)	520	(77)
225	SKAGWAY CITY SD	(3,004)	(18)	-	(381)	(2,405)	(5,808)	(682)	(438)	(1,120)
227	CITY OF Klawock	(6,377)	(38)	-	(808)	(4,210)	(11,433)	(1,448)	(214)	(1,662)
228	PETERSBURG CITY SD	(6,308)	(38)	-	(799)	(1,104)	(8,249)	(1,433)	397	(1,036)
230	ALEUTIANS EAST BOROUGH	(2,297)	(14)	-	(291)	(280)	(2,882)	(522)	568	47
235	CITY OF HUSLIA	(702)	(4)	-	(89)	(533)	(1,328)	(160)	(27)	(187)
237	CITY OF KALTAG	(62)	(0)	-	(8)	(100)	(171)	(14)	38	24
240	HAINES BOROUGH SD	(2,981)	(18)	-	(378)	(478)	(3,854)	(677)	585	(92)
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	-	-	-	-	(40)	(40)	-	292	292
244	ALEUTIANS EAST BOROUGH SD	(4,746)	(28)	-	(601)	(690)	(6,067)	(1,078)	561	(517)
246	DELTA/GREELY SD	(7,402)	(44)	-	(938)	(2,067)	(10,451)	(1,681)	383	(1,298)
247	LAKE AND PENINSULA BOROUGH	(3,196)	(19)	-	(405)	(693)	(4,313)	(726)	102	(624)
248	CITY AND BOROUGH OF YAKUTAT	(5,881)	(35)	-	(745)	(4,635)	(11,297)	(1,336)	(291)	(1,627)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2025

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	Total
249	CITY OF UNALAKLEET	-	-	-	-	(39)	(39)	-	496	496
251	KLAWOCK CITY SD	(3,794)	(23)	-	(481)	(1,208)	(5,506)	(862)	(68)	(930)
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(10,650)	(64)	-	(1,349)	(1,567)	(13,630)	(2,419)	2,067	(352)
257	PELICAN CITY SD	(108)	(1)	-	(213)	(213)	(336)	(25)	(5)	(30)
258	DENALI BOROUGH	(3,834)	(23)	-	(486)	(596)	(4,939)	(871)	207	(664)
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	(322)	(2)	-	(41)	(480)	(844)	(73)	(93)	(166)
262	COOK INLET HOUSING AUTHORITY	(64,613)	(387)	-	(8,186)	(8,860)	(82,046)	(14,674)	2,528	(12,146)
263	INTERIOR RHA	(7,450)	(45)	-	(944)	(2,966)	(11,404)	(1,692)	(108)	(1,800)
264	YAKUTAT SD	(772)	(5)	-	(98)	(135)	(1,009)	(175)	199	23
265	KAKE CITY SD	(2,493)	(15)	-	(316)	(578)	(3,401)	(566)	193	(374)
267	ALEUTIAN HOUSING AUTHORITY	(2,513)	(15)	-	(318)	-	(2,847)	(571)	906	335
270	BERING STRAITS RHA	(4,038)	(24)	-	(512)	(1,716)	(6,290)	(917)	1,219	301
271	CITY OF EGEGIK	(875)	(5)	-	(111)	(236)	(1,228)	(199)	(69)	(268)
275	ILISAGVIK COLLEGE	(29,053)	(174)	-	(3,681)	(5,979)	(38,887)	(6,598)	4,895	(1,703)
276	NORTH PACIFIC RIM HA	(5,565)	(33)	-	(705)	(3,968)	(10,271)	(1,264)	(302)	(1,566)
278	SAXMAN SEAPORT	-	-	-	-	(440)	(440)	-	154	154
279	TLINGIT-HAIDA RHA	(16,057)	(96)	-	(2,034)	(4,450)	(22,637)	(3,647)	1,795	(1,851)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	(2,294)	(14)	-	(291)	(63)	(2,660)	(521)	547	27
282	CITY OF DELTA JUNCTION	(1,057)	(6)	-	(134)	(1,061)	(2,258)	(240)	338	98
283	CITY OF ANDERSON	-	-	-	-	(3)	(3)	-	47	47
284	INTER-ISLAND FERRY AUTHORITY	(6,106)	(37)	-	(774)	(1,254)	(8,170)	(1,387)	159	(1,228)
286	CITY OF SELDOVIA	(621)	(4)	-	(79)	(56)	(759)	(141)	105	(36)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(4,535)	(27)	-	(575)	(4,632)	(9,768)	(1,030)	(86)	(1,116)
290	CITY OF UPPER KALSKAG	-	-	-	-	(0)	(0)	-	16	16
291	CITY OF SHAKTOOLIK	(193)	(1)	-	(24)	(212)	(431)	(44)	50	6
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(10,004)	(60)	-	(1,267)	(5,316)	(16,648)	(2,272)	(124)	(2,396)
296	MUNICIPALITY OF SKAGWAY	(36,986)	(222)	-	(4,686)	(18,218)	(60,111)	(8,400)	(2,087)	(10,487)
297	CITY OF NULATO	-	-	-	-	(2)	(2)	-	238	238
298	CITY OF ANIAK	(1,063)	(6)	-	(135)	(384)	(1,588)	(241)	230	(11)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(1,542)	(9)	-	(195)	(110)	(1,857)	(350)	2,957	2,607
Total		(13,706,104)	(82,140)	-	(1,736,400)	(2,440,905)	(17,965,549)	(3,112,866)	0	(3,112,866)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
101	STATE OF ALASKA	(1,717,717)	(2,125,029)	(1,869,266)	(1,422,097)	(708,971)	(745,082)
102	SOUTHWEST REGION SD	(326)	(1,209)	(864)	28	1,172	2,193
103	ANNETTE ISLAND SD	(473)	(1,241)	(826)	202	1,587	2,471
104	BERING STRAIT SD	(4,124)	(7,460)	(6,415)	(3,930)	(704)	(364)
105	CHATHAM SD	(886)	(1,185)	(1,078)	(757)	(159)	235
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(18,401)	(21,491)	(18,668)	(13,760)	(6,513)	(6,455)
108	JUNEAU BOROUGH SD	888	(3,194)	(1,419)	2,241	7,178	11,539
109	MATANUSKA-SUSITNA BOROUGH	(46,119)	(56,981)	(48,157)	(34,765)	(15,264)	(12,456)
110	MATANUSKA-SUSITNA BOROUGH SD	(26,336)	(40,773)	(35,593)	(22,246)	(4,241)	(1,000)
111	ANCHORAGE SD	(15,052)	(50,391)	(39,194)	(12,831)	22,687	52,686
112	COPPER RIVER SD	(1,171)	(1,578)	(1,374)	(832)	15	309
113	UNIVERSITY OF ALASKA	(232,012)	(263,146)	(236,898)	(182,509)	(93,067)	(62,338)
115	CITY OF KENAI	(18,116)	(20,125)	(17,469)	(13,840)	(7,480)	(8,617)
116	FAIRBANKS NORTH STAR BOROUGH	(18,687)	(26,630)	(23,415)	(15,071)	(2,998)	1,374
117	FAIRBANKS NORTH STAR BOROUGH SD	(12,862)	(23,960)	(19,585)	(9,646)	4,111	7,454
118	DENALI BOROUGH SD	(251)	(822)	(692)	(197)	124	(244)
120	CITY AND BOROUGH OF SITKA	(17,724)	(21,660)	(20,561)	(15,716)	(7,848)	(9,642)
121	CHUGACH SD	(876)	(1,218)	(1,058)	(840)	(433)	68
122	KETCHIKAN GATEWAY BOROUGH	(15,331)	(18,037)	(16,299)	(12,983)	(7,036)	(5,855)
123	CITY OF SOLDOTNA	(6,717)	(8,510)	(7,643)	(5,860)	(2,998)	(2,659)
124	IDITAROD AREA SD	(108)	(373)	(327)	(167)	(0)	488
125	KUSPUK SD	257	(269)	(287)	328	698	742
126	CITY AND BOROUGH OF JUNEAU	(58,832)	(71,792)	(60,339)	(45,756)	(21,683)	(25,280)
128	CITY OF KODIAK	(14,534)	(16,090)	(13,645)	(10,154)	(5,011)	(4,469)
129	CITY OF FAIRBANKS	(41,271)	(43,479)	(37,479)	(28,573)	(13,228)	(15,517)
131	CITY OF WASILLA	(24,384)	(27,642)	(24,345)	(18,988)	(10,499)	(10,863)
133	SITKA BOROUGH SD	983	(79)	65	692	1,534	1,916
134	CITY OF PALMER	(10,529)	(12,340)	(11,286)	(9,196)	(5,498)	(7,200)
135	CITY AND BOROUGH OF WRANGELL	(10,581)	(11,686)	(10,040)	(8,337)	(4,524)	(6,392)
136	CITY OF BETHEL	(10,702)	(12,432)	(9,361)	(6,262)	(564)	393
137	VALDEZ CITY SD	(2,501)	(3,929)	(3,197)	(2,033)	(612)	(933)
138	HOONAH CITY SD	(618)	(904)	(800)	(641)	(453)	(846)
139	CITY OF NOME	(10,810)	(12,566)	(10,688)	(8,455)	(4,382)	(4,078)
140	CITY OF KOTZEBUE	(3,442)	(4,379)	(2,749)	(1,177)	1,386	463
141	GALENA CITY SD	(10,457)	(13,062)	(12,071)	(9,546)	(5,424)	(7,092)
143	CITY OF PETERSBURG	(7,060)	(8,847)	(7,313)	(5,248)	(2,281)	(1,665)
144	BRISTOL BAY BOROUGH	(7,769)	(9,166)	(7,846)	(5,757)	(2,020)	(1,366)
145	NORTH SLOPE BOROUGH	(80,058)	(110,245)	(93,720)	(70,053)	(33,665)	(41,492)
146	WRANGELL PUBLIC SD	(403)	(611)	(385)	(354)	32	(171)
148	CITY OF CORDOVA	(5,665)	(7,765)	(7,120)	(5,232)	(2,679)	(1,146)
149	NOME CITY SD	1,252	587	789	988	1,044	1,301
151	CITY OF KING COVE	(476)	(726)	(614)	(380)	136	465
152	ALASKA HOUSING FINANCE CORPORATION	(20,057)	(26,757)	(23,147)	(16,297)	(6,202)	(3,530)
153	LOWER YUKON SD	(5,538)	(7,897)	(6,347)	(3,049)	684	(301)
154	NORTHWEST ARCTIC BOROUGH SD	(6,188)	(10,297)	(9,327)	(6,775)	(2,857)	(4,381)
155	SOUTHEAST ISLAND SD	(406)	(644)	(592)	(437)	78	417
156	PRIBILOF SD	(63)	(161)	(105)	(20)	136	233
157	LOWER KUSKOKWIM SD	(7,923)	(13,352)	(11,019)	(6,057)	2,668	5,122
158	KODIAK ISLAND BOROUGH SD	(3,884)	(7,758)	(6,406)	(3,872)	14	813
159	YUKON FLATS SD	577	282	272	373	652	712
160	YUKON / KOYUKUK SD	(4,958)	(6,343)	(5,870)	(4,588)	(2,679)	(1,921)
161	NORTH SLOPE BOROUGH SD	(3,845)	(8,259)	(7,407)	(4,622)	(156)	2,528
162	ALEUTIAN REGION SD	8	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(3,671)	(8,841)	(1,325)	(1,295)	594	2,266
164	LAKE AND PENINSULA BOROUGH SD	(958)	(2,068)	(1,718)	(1,228)	(174)	1,156
165	SITKA COMMUNITY HOSPITAL	13,985	10,370	1,898	-	-	-
166	TANANA SD	280	325	269	211	175	175
167	SOUTHEAST REGIONAL RESOURCE CENTER	(1,349)	(2,103)	(1,795)	(693)	597	1,114
168	HYDABURG CITY SD	129	(15)	330	458	443	(773)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
169	CITY OF TANANA	-1	-6	-1	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(672)	(838)	(621)	(301)	(1)	526
171	CITY OF BARROW	(1,169)	(1,645)	(1,566)	(1,333)	(1,060)	(919)
172	CITY OF SAINT PAUL	2,144	2,368	2,735	3,024	2,744	1,854
173	MUNICIPALITY OF ANCHORAGE	(429,453)	(478,213)	(410,040)	(319,882)	(174,120)	(226,067)
174	KODIAK ISLAND BOROUGH	(3,169)	(4,134)	(3,727)	(2,896)	(1,779)	(1,657)
175	NOME JOINT UTILITY SYSTEM	(1,231)	(1,393)	(1,221)	(980)	(661)	(771)
176	CITY OF SAND POINT	(345)	(309)	(35)	163	527	1,670
177	KETCHIKAN GATEWAY BOROUGH SD	(270)	(2,950)	(1,942)	333	2,403	3,947
178	CITY OF DILLINGHAM	(7,626)	(9,273)	(8,502)	(7,177)	(5,034)	(4,850)
179	CITY OF UNALASKA	(21,018)	(25,434)	(21,839)	(16,286)	(7,991)	(10,365)
180	KENAI PENINSULA BOROUGH	(49,650)	(56,947)	(50,163)	(38,254)	(16,637)	(13,780)
181	CITY OF KETCHIKAN	(18,470)	(21,934)	(18,044)	(13,371)	(6,384)	(4,551)
182	CITY OF SEWARD	(9,586)	(11,527)	(9,951)	(7,288)	(2,703)	(2,820)
183	CITY OF FORT YUKON	809	825	657	1,023	1,151	1,356
184	BRISTOL BAY BOROUGH SD	(956)	(1,085)	(942)	(676)	(410)	(421)
185	CORDOVA CITY SD	(920)	(1,232)	(1,023)	(779)	(429)	(428)
186	CITY OF CRAIG	(4,158)	(4,997)	(4,577)	(3,766)	(2,422)	(2,585)
187	PETERSBURG MEDICAL CENTER	(8,079)	(11,714)	(9,495)	(5,285)	(64)	2,021
189	HAINES BOROUGH	(3,159)	(3,980)	(3,575)	(2,861)	(1,366)	(1,472)
190	KENAI PENINSULA BOROUGH SD	(12,270)	(20,545)	(18,575)	(11,973)	(1,674)	432
191	CITY OF NORTH POLE	(14,082)	(14,873)	(13,412)	(11,277)	(7,181)	(6,622)
192	CITY OF GALENA	(223)	(475)	(293)	(26)	346	493
193	CITY OF NENANA	413	372	676	616	474	294
195	YUPIIT SD	(574)	(1,192)	(838)	(259)	487	1,061
196	NENANA CITY SD	(2,131)	(3,019)	(2,598)	(1,843)	(481)	(788)
198	CITY OF SAXMAN	(340)	(453)	(355)	(288)	(267)	(313)
199	CITY OF HOONAH	790	992	1,547	1,965	2,896	2,067
200	CITY OF PELICAN	(443)	(579)	(529)	(429)	(245)	(442)
202	CITY OF WHITTIER	(4,739)	(5,425)	(4,447)	(3,491)	(1,614)	(1,064)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	210	(714)	(854)	(696)	18	14
204	CRAIG CITY SD	(119)	(645)	(524)	(211)	266	570
205	DILLINGHAM CITY SD	(1,749)	(2,284)	(1,929)	(1,155)	(209)	360
206	CITY OF THORNE BAY	(80)	(354)	(296)	(208)	64	460
208	CITY OF AKUTAN	1,103	360	384	497	627	987
209	UNALASKA CITY SD	(1,494)	(1,882)	(1,725)	(1,303)	(677)	(816)
211	KASHUNAMIUT SD	(651)	(1,332)	(1,016)	(259)	989	1,225
215	CITY OF HOMER	(16,475)	(19,542)	(16,820)	(12,725)	(6,332)	(5,579)
218	SPECIAL EDUCATION SERVICE AGENCY	5	(188)	(207)	(143)	61	328
219	BARTLETT REGIONAL HOSPITAL	(34,932)	(52,207)	(44,280)	(26,992)	(3,329)	8,728
220	NORTHWEST ARCTIC BOROUGH	(4,314)	(5,581)	(5,350)	(3,804)	(1,742)	(1,683)
221	SAINT MARY'S SD	(108)	(398)	(49)	336	723	744
223	BRISTOL BAY RHA	(1,886)	(2,682)	(2,576)	(2,028)	(1,133)	(1,491)
224	COPPER RIVER BASIN RHA	(115)	(445)	(379)	(163)	282	436
225	SKAGWAY CITY SD	(1,138)	(1,287)	(1,133)	(864)	(485)	(656)
227	CITY OF KLAWOCK	(1,740)	(2,134)	(1,992)	(1,616)	(712)	(506)
228	PETERSBURG CITY SD	(1,037)	(1,531)	(1,355)	(953)	(248)	258
230	ALEUTIANS EAST BOROUGH	98	(101)	(47)	128	400	594
235	CITY OF HUSLIA	(191)	(230)	(214)	(196)	(123)	(89)
237	CITY OF KALTAG	11	14	13	17	12	33
240	HAINES BOROUGH SD	(185)	(493)	(454)	(308)	26	309
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	199	157	143	116	105	158
244	ALEUTIANS EAST BOROUGH SD	(711)	(1,039)	(829)	(483)	53	202
246	DELTA/GREELY SD	(1,386)	(2,079)	(1,797)	(1,180)	(301)	(408)
247	LAKE AND PENINSULA BOROUGH	(691)	(879)	(727)	(479)	(151)	(18)
248	CITY AND BOROUGH OF YAKUTAT	(1,556)	(1,997)	(1,889)	(1,586)	(613)	(974)

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
249	CITY OF UNALAKLEET	543	307	74	9	-	-
251	KLAWOCK CITY SD	(967)	(1,260)	(1,073)	(768)	(288)	(151)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(217)	(899)	(628)	277	1,399	1,964
257	PELICAN CITY SD	(35)	(39)	(51)	(49)	(32)	4
258	DENALI BOROUGH	(693)	(903)	(768)	(492)	(88)	202
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	(168)	(187)	(175)	(151)	(96)	(50)
262	COOK INLET HOUSING AUTHORITY	(12,353)	(16,995)	(13,840)	(8,511)	(1,116)	1,394
263	INTERIOR RHA	(1,779)	(2,326)	(2,123)	(1,380)	(622)	(871)
264	YAKUTAT SD	44	(54)	7	56	70	33
265	KAKE CITY SD	(340)	(537)	(464)	(241)	65	(98)
267	ALEUTIAN HOUSING AUTHORITY	296	(54)	(88)	(11)	109	142
270	BERING STRAITS RHA	51	(292)	(213)	94	679	744
271	CITY OF EGEGIK	(259)	(228)	(189)	(129)	(36)	(73)
275	ILISAGVIK COLLEGE	(1,785)	(4,611)	(4,431)	(2,661)	339	2,232
276	NORTH PACIFIC RIM HA	(1,596)	(1,912)	(1,649)	(1,215)	(538)	(1,150)
278	SAXMAN SEAPORT	195	171	186	125	33	82
279	TLINGIT-HAIDA RHA	(2,174)	(3,333)	(2,461)	(1,595)	(135)	1,074
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	42	(222)	(148)	(10)	146	282
282	CITY OF DELTA JUNCTION	10	(234)	(273)	(223)	(190)	(263)
283	CITY OF ANDERSON	43	25	22	7	-	-
284	INTER-ISLAND FERRY AUTHORITY	(1,231)	(1,722)	(1,485)	(1,138)	(461)	(272)
286	CITY OF SELDOVIA	4	(82)	(75)	(29)	18	23
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(1,103)	(1,402)	(1,278)	(967)	288	89
290	CITY OF UPPER KALSKAG	19	15	3	-	-	-
291	CITY OF SHAKTOOLIK	3	(20)	(33)	(0)	(0)	1
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(2,485)	(3,042)	(2,465)	(1,514)	(54)	840
296	MUNICIPALITY OF SKAGWAY	(10,389)	(12,811)	(11,250)	(8,671)	(4,734)	(1,309)
297	CITY OF NULATO	258	167	30	-	-	-
298	CITY OF ANIAK	58	(16)	22	146	218	258
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,591	2,627	1,449	598	228	94
Total		(3,185,783)	(3,974,919)	(3,463,481)	(2,575,898)	(1,173,282)	(1,151,282)

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

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2025*	FY2024*	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
101	STATE OF ALASKA	3,341,010	2,982,477	3,021,663	2,820,721	2,618,142	2,160,708	2,029,112	1,102,948	1,108,815
102	SOUTHWEST REGION SD	4,955	5,763	7,094	6,502	6,083	4,408	3,935	2,494	2,178
103	ANNETTE ISLAND SD	4,684	5,833	6,731	6,899	5,662	3,885	3,294	1,965	1,787
104	BERING STRAIT SD	16,438	16,586	16,743	17,440	16,535	12,775	11,774	6,555	7,188
105	CHATHAM SD	2,001	2,217	2,149	1,872	1,436	1,122	1,115	643	587
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	36,119	32,713	34,166	31,685	30,691	24,560	23,555	11,809	11,166
108	JUNEAU BOROUGH SD	23,368	28,452	33,378	33,357	30,802	24,203	21,655	12,027	11,545
109	MATANUSKA-SUSITNA BOROUGH	86,689	82,620	80,681	76,187	69,279	54,323	44,786	23,305	22,861
110	MATANUSKA-SUSITNA BOROUGH SD	81,969	83,106	84,037	85,218	78,064	58,158	54,296	30,494	30,915
111	ANCHORAGE SD	179,066	209,792	219,317	217,759	206,386	162,748	149,560	86,100	86,741
112	COPPER RIVER SD	3,344	3,308	3,995	3,550	3,140	2,357	2,294	1,193	1,040
113	UNIVERSITY OF ALASKA	325,464	311,612	280,512	231,669	188,417	134,933	125,182	58,084	46,774
115	CITY OF KENAI	33,197	28,290	30,167	27,554	26,773	23,663	23,345	12,230	12,472
116	FAIRBANKS NORTH STAR BOROUGH	57,682	59,740	60,246	58,991	55,228	43,154	42,310	22,301	20,474
117	FAIRBANKS NORTH STAR BOROUGH SD	70,149	73,376	79,955	82,273	77,326	61,796	58,182	31,321	29,882
118	DENALI BOROUGH SD	3,303	3,001	3,568	3,984	4,461	3,235	3,177	1,856	1,668
120	CITY AND BOROUGH OF SITKA	34,823	30,925	29,229	29,787	26,405	20,549	23,587	13,377	13,557
121	CHUGACH SD	1,887	1,949	2,007	1,298	1,335	1,186	1,010	567	601
122	KETCHIKAN GATEWAY BOROUGH	22,514	20,040	19,336	15,415	12,774	10,228	9,624	4,911	4,905
123	CITY OF SOLDOTNA	13,983	13,171	12,358	11,694	11,054	9,168	9,107	5,210	5,332
124	IDITAROD AREA SD	1,960	2,414	2,131	2,033	2,389	2,017	2,153	914	1,040
125	KUSPUK SD	2,433	3,168	2,603	3,776	3,744	2,107	2,313	1,463	1,404
126	CITY AND BOROUGH OF JUNEAU	117,429	101,966	111,116	103,375	96,724	84,168	73,525	39,226	41,478
128	CITY OF KODIAK	30,873	27,898	30,670	27,359	28,695	24,042	23,748	12,246	12,082
129	CITY OF FAIRBANKS	57,596	51,338	48,663	48,587	37,964	30,651	27,795	12,477	11,260
131	CITY OF WASILLA	37,684	33,076	31,570	28,701	26,114	20,979	19,310	9,932	9,145
133	SITKA BOROUGH SD	4,586	5,170	6,628	6,861	6,503	5,217	5,095	2,937	2,974
134	CITY OF PALMER	17,770	14,289	13,843	13,463	12,358	10,764	11,201	5,657	5,912
135	CITY AND BOROUGH OF WRANGELL	14,022	10,947	10,412	10,647	7,354	7,704	6,118	2,472	2,131
136	CITY OF BETHEL	26,024	25,576	28,668	27,697	24,490	22,169	18,895	8,353	8,810
137	VALDEZ CITY SD	6,413	5,765	6,404	6,462	5,927	4,333	3,044	2,090	2,305
138	HOONAH CITY SD	1,155	702	696	874	869	715	574	315	449
139	CITY OF NOME	18,149	15,412	17,397	14,071	12,995	11,577	9,836	5,344	5,144
140	CITY OF KOTZEBUE	16,252	14,656	19,897	19,840	19,510	17,444	16,136	8,553	9,641
141	GALENA CITY SD	16,266	12,596	12,638	11,768	9,765	7,433	7,190	4,227	4,128
143	CITY OF PETERSBURG	15,545	14,898	15,109	14,140	13,835	11,469	9,834	5,480	5,033
144	BRISTOL BAY BOROUGH	12,744	12,041	12,611	11,252	8,516	6,823	5,587	2,862	2,810
145	NORTH SLOPE BOROUGH	208,249	189,754	189,871	193,186	188,384	165,552	149,807	86,723	86,892
146	WRANGELL PUBLIC SD	1,733	1,706	1,646	2,108	1,505	2,019	1,634	756	739
148	CITY OF CORDOVA	12,042	12,301	10,909	9,467	9,382	6,672	6,664	4,108	4,817
149	NOME CITY SD	1,682	2,157	2,881	3,087	3,385	2,799	2,189	1,381	1,594
151	CITY OF KING COVE	2,163	2,489	2,481	2,478	2,075	1,903	1,911	1,233	1,053
152	ALASKA HOUSING FINANCE CORPORATION	42,760	42,456	41,034	38,861	34,535	26,429	22,705	12,874	12,440
153	LOWER YUKON SD	17,397	16,071	19,752	20,462	19,177	13,280	11,555	5,983	5,605
154	NORTHWEST ARCTIC BOROUGH SD	19,206	15,663	19,163	17,959	17,079	13,935	13,330	7,834	8,495
155	SOUTHEAST ISLAND SD	2,201	2,281	2,778	2,353	2,042	2,044	2,196	1,083	946
156	PRIBILOF SD	489	543	755	658	519	417	335	137	205
157	LOWER KUSKOKWIM SD	34,937	36,164	42,176	41,003	34,776	29,047	26,870	15,130	13,791
158	KODIAK ISLAND BOROUGH SD	17,943	18,586	19,246	19,823	17,710	14,692	12,901	7,280	8,191
159	YUKON FLATS SD	1,186	1,142	2,253	2,020	1,794	1,631	1,644	1,111	945
160	YUKON / KOYUKUK SD	8,826	8,173	7,663	6,052	6,044	4,501	4,508	2,568	2,491
161	NORTH SLOPE BOROUGH SD	25,707	26,643	29,353	27,146	27,196	23,116	23,416	13,127	12,442
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	12,835	14,057	14,999	14,382	11,720	19,876	(2)	1,687	5,196
164	LAKE AND PENINSULA BOROUGH SD	4,375	5,155	5,148	4,085	3,611	3,401	2,833	1,800	2,094
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	1,628	19,372	13,299	13,785
166	TANANA SD	(0)	(33)	274	189	238	295	428	217	123
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,744	5,569	5,425	5,961	5,058	3,017	2,859	1,495	1,538
168	HYDABURG CITY SD	624	222	162	1,891	1,502	1,417	496	328	327

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule E - Contribution History

Employer Number	Employer Name	FY2025*	FY2024*	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
169	CITY OF TANANA	-	-	-	-	-	-	14	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,570	3,001	2,856	2,682	3,045	2,394	2,238	962	801
171	CITY OF BARROW	2,959	2,997	1,872	2,018	2,485	2,257	2,294	1,664	1,199
172	CITY OF SAINT PAUL	1,582	1,667	4,011	5,567	6,076	4,573	3,907	1,816	1,404
173	MUNICIPALITY OF ANCHORAGE	736,987	615,068	640,710	615,904	583,985	503,069	466,376	242,773	230,906
174	KODIAK ISLAND BOROUGH	7,530	7,192	6,229	6,188	6,630	5,597	5,521	3,283	2,870
175	NOME JOINT UTILITY SYSTEM	1,581	1,286	1,041	978	967	734	557	253	230
176	CITY OF SAND POINT	3,728	4,805	4,755	4,406	4,850	4,487	4,557	1,816	1,724
177	KETCHIKAN GATEWAY BOROUGH SD	14,457	16,541	17,817	18,690	19,373	14,475	13,043	7,584	7,203
178	CITY OF DILLINGHAM	13,231	11,414	9,975	8,241	9,223	8,161	8,340	4,475	4,916
179	CITY OF UNALASKA	44,166	38,439	40,546	39,804	38,626	32,291	30,341	15,684	15,979
180	KENAI PENINSULA BOROUGH	86,614	78,779	83,742	73,073	62,576	52,029	50,697	25,599	26,254
181	CITY OF KETCHIKAN	33,781	31,631	32,571	28,467	27,436	22,705	18,237	10,035	9,310
182	CITY OF SEWARD	17,935	16,247	17,470	16,444	13,660	11,171	10,113	5,427	5,348
183	CITY OF FORT YUKON	869	2,027	1,208	2,591	2,383	1,094	1,684	867	569
184	BRISTOL BAY BOROUGH SD	1,667	1,528	1,393	1,353	1,493	1,042	940	476	334
185	CORDOVA CITY SD	2,433	2,195	2,322	2,145	2,309	2,048	1,837	858	860
186	CITY OF CRAIG	7,078	5,764	5,792	4,769	4,925	4,192	4,282	2,406	2,512
187	PETERSBURG MEDICAL CENTER	22,571	22,860	26,201	23,904	22,418	15,635	12,639	7,350	6,992
189	HAINES BOROUGH	8,527	7,521	8,396	7,685	7,593	7,092	7,432	3,991	4,100
190	KENAI PENINSULA BOROUGH SD	43,434	42,872	47,310	45,106	40,074	31,018	30,678	17,501	18,004
191	CITY OF NORTH POLE	19,782	17,759	14,846	12,784	12,119	11,034	11,605	5,551	5,599
192	CITY OF GALENA	1,894	1,954	2,580	2,442	2,334	1,894	1,657	760	838
193	CITY OF NENANA	-	(67)	475	642	724	944	37	374	132
195	YUPIIT SD	3,299	3,762	4,293	4,038	3,736	2,810	2,227	1,234	1,352
196	NENANA CITY SD	5,222	4,641	5,246	5,293	4,226	3,636	3,115	1,986	1,772
198	CITY OF SAXMAN	498	453	174	267	397	325	128	89	119
199	CITY OF HOONAH	5,654	4,300	10,473	9,719	9,394	8,419	8,358	7,119	7,416
200	CITY OF PELICAN	587	310	397	408	244	200	144	113	159
202	CITY OF WHITTIER	7,438	7,042	6,991	5,958	4,901	4,615	3,404	1,606	1,552
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,588	3,373	4,100	3,964	3,508	3,632	4,203	2,383	2,550
204	CRAIG CITY SD	2,286	2,477	2,928	2,731	2,566	2,090	1,941	1,173	1,226
205	DILLINGHAM CITY SD	4,145	4,145	4,865	4,015	3,957	2,626	2,276	1,342	1,028
206	CITY OF THORNE BAY	1,121	1,415	1,412	1,169	991	1,025	950	569	626
208	CITY OF AKUTAN	1,237	1,515	2,251	1,964	2,126	1,811	1,642	885	1,807
209	UNALASKA CITY SD	2,901	2,485	2,536	2,413	2,258	1,724	1,760	835	853
211	KASHUNAMIUT SD	3,282	3,566	4,724	4,758	3,296	2,295	1,803	1,185	1,183
215	CITY OF HOMER	27,561	24,550	25,743	21,973	20,130	15,959	13,559	7,583	7,025
218	SPECIAL EDUCATION SERVICE AGENCY	587	746	850	605	432	411	497	291	393
219	BARTLETT REGIONAL HOSPITAL	104,137	113,487	109,695	108,159	98,130	73,371	64,928	38,331	36,033
220	NORTHWEST ARCTIC BOROUGH	7,825	6,586	7,678	6,262	5,747	3,208	3,653	2,555	2,234
221	SAINT MARY'S SD	1,971	2,192	2,782	3,109	2,872	2,168	1,518	587	751
223	BRISTOL BAY RHA	3,620	2,793	2,941	2,692	2,316	1,723	1,898	1,090	1,346
224	COPPER RIVER BASIN RHA	1,254	1,253	1,906	1,623	1,185	951	883	533	640
225	SKAGWAY CITY SD	1,435	1,121	1,063	1,051	850	563	402	253	147
227	CITY OF KLAWOCK	3,045	3,097	2,491	2,474	1,641	1,592	1,757	919	1,145
228	PETERSBURG CITY SD	3,012	3,206	3,280	2,817	2,551	2,121	2,015	1,176	1,091
230	ALEUTIANS EAST BOROUGH	1,097	1,295	1,687	1,630	1,438	1,123	1,075	598	584
235	CITY OF HUSLIA	335	288	300	193	177	225	205	201	91
237	CITY OF KALTAG	30	41	61	38	67	44	48	31	11
240	HAINES BOROUGH SD	1,423	1,597	1,689	1,496	1,309	1,200	1,237	677	731
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	(0)	63	127	107	105	153	167	81	119
244	ALEUTIANS EAST BOROUGH SD	2,267	2,219	2,730	2,482	2,300	1,781	1,537	773	738
246	DELTA/GREELY SD	3,535	3,443	3,325	3,656	3,047	2,277	1,948	1,177	1,235
247	LAKE AND PENINSULA BOROUGH	1,526	1,588	1,513	1,470	1,377	1,031	881	378	390
248	CITY AND BOROUGH OF YAKUTAT	2,809	2,371	2,260	2,527	1,280	1,541	1,725	926	1,579

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2025*	FY2024*	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
249	CITY OF UNALAKLEET	-	-	-	-	-	62	498	862	1,010
251	KLAWOCK CITY SD	1,812	1,696	1,870	1,563	1,338	1,011	783	423	452
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	5,085	5,964	6,836	7,249	6,602	4,809	4,668	2,508	2,215
257	PELICAN CITY SD	52	58	51	-	-	1	49	-	19
258	DENALI BOROUGH	1,831	1,998	1,988	1,815	1,698	1,309	1,231	590	526
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	154	150	102	29	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	30,856	31,371	33,856	31,777	28,472	21,201	17,186	8,949	8,990
263	INTERIOR RHA	3,558	3,267	2,999	3,336	3,201	1,843	1,808	1,052	985
264	YAKUTAT SD	369	340	471	507	591	480	332	203	227
265	KAKE CITY SD	1,191	1,112	1,235	1,491	1,218	876	836	433	455
267	ALEUTIAN HOUSING AUTHORITY	1,200	1,197	1,463	1,447	1,573	1,399	1,512	917	959
270	BERING STRAITS RHA	1,928	2,406	2,404	3,075	2,233	1,885	1,845	1,092	945
271	CITY OF EGEGIK	418	373	405	436	379	313	287	162	19
275	ILISAGVIK COLLEGE	13,874	14,111	17,334	14,730	14,103	11,342	12,064	7,336	7,018
276	NORTH PACIFIC RIM HA	2,659	1,979	2,181	2,526	1,991	1,584	1,325	623	585
278	SAXMAN SEAPORT	(0)	(12)	124	-	189	274	210	87	133
279	TLINGIT-HAIDA RHA	7,667	8,759	8,122	8,021	7,461	6,853	5,457	2,996	2,733
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	1,095	1,231	1,355	1,353	1,399	1,140	1,022	571	645
282	CITY OF DELTA JUNCTION	505	449	261	376	476	371	457	361	448
283	CITY OF ANDERSON	-	-	-	-	-	44	39	29	43
284	INTER-ISLAND FERRY AUTHORITY	2,916	2,885	2,771	2,598	2,223	2,052	1,794	995	1,002
286	CITY OF SELDOVIA	296	298	343	350	360	266	263	150	193
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,166	2,136	2,450	2,885	634	1,125	1,122	617	561
290	CITY OF UPPER KALSKAG	-	-	-	-	-	-	29	18	19
291	CITY OF SHAKTOOLIK	92	78	118	97	165	43	84	51	55
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,777	5,558	5,155	4,973	3,789	2,664	2,002	715	862
296	MUNICIPALITY OF SKAGWAY	17,663	17,421	17,300	11,921	12,190	9,308	7,977	4,139	4,481
297	CITY OF NULATO	-	-	-	-	-	-	311	215	269
298	CITY OF ANIAK	507	572	794	815	875	530	474	279	242
299	ALASKA GASLINE DEVELOPMENT CORPORATION	736	769	862	1,191	1,516	3,063	5,463	3,666	3,818
Total		6,546,159	5,999,048	6,125,835	5,769,435	5,333,942	4,386,866	4,082,941	2,214,314	2,195,862

*employer contributions net of Metcalfe transfers

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
Schedule E - Contribution History

Employer Number	Employer Name	FY2016
101	STATE OF ALASKA	1,654,395
102	SOUTHWEST REGION SD	2,516
103	ANNETTE ISLAND SD	1,895
104	BERING STRAIT SD	8,500
105	CHATHAM SD	646
106	ALASKA MUNICIPAL LEAGUE	-
107	CITY OF VALDEZ	15,570
108	JUNEAU BOROUGH SD	13,271
109	MATANUSKA-SUSITNA BOROUGH	29,406
110	MATANUSKA-SUSITNA BOROUGH SD	35,261
111	ANCHORAGE SD	100,104
112	COPPER RIVER SD	1,214
113	UNIVERSITY OF ALASKA	43,132
115	CITY OF KENAI	21,284
116	FAIRBANKS NORTH STAR BOROUGH	23,616
117	FAIRBANKS NORTH STAR BOROUGH SD	35,148
118	DENALI BOROUGH SD	2,026
120	CITY AND BOROUGH OF SITKA	22,547
121	CHUGACH SD	839
122	KETCHIKAN GATEWAY BOROUGH	7,324
123	CITY OF SOLDOTNA	8,817
124	IDITAROD AREA SD	839
125	KUSPUK SD	1,285
126	CITY AND BOROUGH OF JUNEAU	58,740
128	CITY OF KODIAK	19,246
129	CITY OF FAIRBANKS	21,014
131	CITY OF WASILLA	13,398
133	SITKA BOROUGH SD	3,839
134	CITY OF PALMER	7,719
135	CITY AND BOROUGH OF WRANGELL	3,461
136	CITY OF BETHEL	13,638
137	VALDEZ CITY SD	3,573
138	HOONAH CITY SD	803
139	CITY OF NOME	8,346
140	CITY OF KOTZEBUE	16,268
141	GALENA CITY SD	4,985
143	CITY OF PETERSBURG	8,046
144	BRISTOL BAY BOROUGH	3,791
145	NORTH SLOPE BOROUGH	118,690
146	WRANGELL PUBLIC SD	813
148	CITY OF CORDOVA	7,082
149	NOME CITY SD	2,276
151	CITY OF KING COVE	1,413
152	ALASKA HOUSING FINANCE CORPORATION	14,040
153	LOWER YUKON SD	6,177
154	NORTHWEST ARCTIC BOROUGH SD	10,161
155	SOUTHEAST ISLAND SD	1,140
156	PRIBILOF SD	227
157	LOWER KUSKOKWIM SD	16,371
158	KODIAK ISLAND BOROUGH SD	9,659
159	YUKON FLATS SD	1,213
160	YUKON / KOYUKUK SD	2,798
161	NORTH SLOPE BOROUGH SD	13,998
162	ALEUTIAN REGION SD	125
163	CORDOVA COMMUNITY MEDICAL CENTER	4,103
164	LAKE AND PENINSULA BOROUGH SD	2,428
165	SITKA COMMUNITY HOSPITAL	16,276
166	TANANA SD	211
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,838
168	HYDABURG CITY SD	306

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule E - Contribution History

Employer Number	Employer Name	FY2016
169	CITY OF TANANA	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	981
171	CITY OF BARROW	1,441
172	CITY OF SAINT PAUL	3,204
173	MUNICIPALITY OF ANCHORAGE	348,121
174	KODIAK ISLAND BOROUGH	3,134
175	NOME JOINT UTILITY SYSTEM	75
176	CITY OF SAND POINT	3,791
177	KETCHIKAN GATEWAY BOROUGH SD	8,283
178	CITY OF DILLINGHAM	8,007
179	CITY OF UNALASKA	23,437
180	KENAI PENINSULA BOROUGH	40,804
181	CITY OF KETCHIKAN	15,014
182	CITY OF SEWARD	8,045
183	CITY OF FORT YUKON	321
184	BRISTOL BAY BOROUGH SD	269
185	CORDOVA CITY SD	935
186	CITY OF CRAIG	4,235
187	PETERSBURG MEDICAL CENTER	7,996
189	HAINES BOROUGH	4,809
190	KENAI PENINSULA BOROUGH SD	21,357
191	CITY OF NORTH POLE	11,108
192	CITY OF GALENA	999
193	CITY OF NENANA	305
195	YUPIIT SD	1,152
196	NENANA CITY SD	2,026
198	CITY OF SAXMAN	276
199	CITY OF HOONAH	9,377
200	CITY OF PELICAN	144
202	CITY OF WHITTIER	1,844
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,315
204	CRAIG CITY SD	1,427
205	DILLINGHAM CITY SD	1,361
206	CITY OF THORNE BAY	703
208	CITY OF AKUTAN	1,054
209	UNALASKA CITY SD	912
211	KASHUNAMIUT SD	1,702
215	CITY OF HOMER	10,577
218	SPECIAL EDUCATION SERVICE AGENCY	479
219	BARTLETT REGIONAL HOSPITAL	39,918
220	NORTHWEST ARCTIC BOROUGH	3,446
221	SAINT MARY'S SD	910
223	BRISTOL BAY RHA	1,696
224	COPPER RIVER BASIN RHA	831
225	SKAGWAY CITY SD	185
227	CITY OF KLAWOCK	2,078
228	PETERSBURG CITY SD	1,296
230	ALEUTIANS EAST BOROUGH	617
235	CITY OF HUSLIA	114
237	CITY OF KALTAG	34
240	HAINES BOROUGH SD	1,032
242	CITY OF ELIM	-
243	CITY OF ATKA	301
244	ALEUTIANS EAST BOROUGH SD	1,191
246	DELTA/GREELY SD	1,611
247	LAKE AND PENINSULA BOROUGH	566
248	CITY AND BOROUGH OF YAKUTAT	818

State of Alaska Public Employees' Retirement System DCR - Occupational Death & Disability
 Schedule E - Contribution History

Employer Number	Employer Name	FY2016
249	CITY OF UNALAKLEET	1,872
251	KLAWOCK CITY SD	586
254	CITY OF MEKORYUK	-
255	ALASKA GATEWAY SD	2,422
257	PELICAN CITY SD	30
258	DENALI BOROUGH	677
259	CITY OF ALLAKAKET	-
260	CITY OF KACHEMAK	-
262	COOK INLET HOUSING AUTHORITY	10,898
263	INTERIOR RHA	1,117
264	YAKUTAT SD	240
265	KAKE CITY SD	484
267	ALEUTIAN HOUSING AUTHORITY	1,229
270	BERING STRAITS RHA	1,547
271	CITY OF EGEGIK	-
275	ILISAGVIK COLLEGE	8,564
276	NORTH PACIFIC RIM HA	726
278	SAXMAN SEAPORT	97
279	TLINGIT-HAIDA RHA	3,772
280	CITY OF TOKSOOK BAY	-
281	BARANOF ISLAND HA	753
282	CITY OF DELTA JUNCTION	690
283	CITY OF ANDERSON	60
284	INTER-ISLAND FERRY AUTHORITY	1,191
286	CITY OF SELDOVIA	170
288	NORTHWEST INUPIAT HOUSING AUTHORITY	632
290	CITY OF UPPER KALSKAG	19
291	CITY OF SHAKTOOLIK	70
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,125
296	MUNICIPALITY OF SKAGWAY	4,564
297	CITY OF NULATO	(310)
298	CITY OF ANIAK	176
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,089
Total		3,103,993

*employer contributions net of Metcalfe transfers

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