



# State of Alaska

## Public Employees' Retirement System

## Defined Contribution Retirement Plan

## Retiree Medical

Information Required  
Under Governmental  
Accounting  
Standards Board  
Statement No. 75 as  
of June 30, 2022

November 2022



November 4, 2022

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, 2022 for June 30, 2023 Reporting - PERS DCR Retiree Medical**

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, 2023 reporting based on a measurement date of June 30, 2022. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2022 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated September 30, 2022 for any supplemental information or documentation.

This report covers the retiree medical portion of PERS DCR. A separate GASB 75 report will be issued for the occupational death & disability 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, 2022 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 ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Buck recommends requesting its advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without its prior review.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. In particular, retiree group benefits models necessarily rely on the use of approximations and estimates and

are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 75 required disclosure of the sensitivity of net OPEB liability to changes in the discount rate and to changes in the healthcare cost trend rates.

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, 2021 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, 2022 asset statements that were provided to us by staff of the State of Alaska on September 13, 2022.

The information in this report was prepared based on an actuarial valuation as of June 30, 2021 reflecting updated demographic and economic assumptions adopted by the Board in June 2022 based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. We rolled forward the liabilities from June 30, 2021 to the June 30, 2022 measurement date, as GASB 75 permits, and adjusted the liabilities for the new assumptions. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS DCR and to reasonable long-term expectations.

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 Standards of Practice No. 27 (ASOP 27) and No. 35 (ASOP 35) require 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 what, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Buck provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used and annually the signing actuary reviews the assumptions through discussions with the Board staff and analyzing actuarial gain/loss experience. In the case of the Board's selection of the expected return on assets (EROA), the signing actuary has used economic information and tools provided by Buck's Financial Risk Management (FRM) practice. A spreadsheet tool created by the FRM practice converts averages, standard deviations, and correlations from Buck's Capital Markets Assumptions that are used for stochastic forecasting into approximate percentile ranges for the arithmetic and geometric average returns. It is intended to suggest possible reasonable ranges for EROA without attempting to predict or select a specific best estimate rate of return. It takes into account the duration (horizon) of investment and the target allocation of assets in the portfolio to various asset classes. Based on the actuary's analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the spreadsheet tool described above, and review of actuarial gain/loss analysis, the actuary believes the assumptions do not significantly conflict with what, in the actuary's professional judgment, are reasonable for the purpose of the measurement.

### **Use of Models**

Actuarial Standard of Practice No. 56 ("ASOP 56") provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. In addition to the EROA analysis spreadsheet model disclosed above, Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the

plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. The review is performed by experts within Buck who are familiar with applicable accounting rules as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

Buck used manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the DCR retiree medical plan, and to reflect the different Medicare coordination methods between the two plans. The manual rate models are intended to provide benchmark data and pricing capabilities, calculate per capita costs, and calculate actuarial values of different commercial health plans. Buck relied on the models, which were developed using industry data by actuaries and consultants at OptumInsight.

## COVID-19

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered and an adjustment was made in setting the medical per capita claims cost assumption. FY20 medical claims were adjusted for a COVID-19 related decline in claims during the last four months (March – June) of FY20. FY21 medical claims were adjusted for a COVID-19 related decline in those claims during the fiscal year. A more detailed explanation on these adjustments is shown in Section 2.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries. Stephen Oates is an Associate of the Society of Actuaries. We are Enrolled Actuaries, Members of the American Academy of Actuaries, and Fellows of the Conference of Consulting Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at 602-803-6174 and Stephen can be reached at 215-586-1227.

Respectfully submitted,



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



Stephen R. Oates, ASA, EA, MAAA, FCA  
Principal  
Buck

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## Section 1: GASB 75 Information

### OPEB Expense

Measurement Date	June 30, 2022	June 30, 2021
Reporting Date	June 30, 2023	June 30, 2022
Service cost	\$ 16,428,000	\$ 15,100,000
Interest cost	14,316,000	12,079,000
Expected return on assets	(15,696,000)	(11,113,000)
Current period effect of benefit changes	(2,376,000)	0
Current period difference between expected and actual experience	(49,487)	269,036
Current period effect of changes in assumptions	(4,155,769)	(22,169)
Current period difference between projected and actual investment earnings	5,821,200	(6,701,200)
Member contributions	0	0
Administrative expenses	56,000	22,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	2,911,170	2,642,134
Current period recognition of prior years' deferred inflows of resources	(9,518,228)	(3,428,459)
Other Additions Less Other Deductions	<u>0</u>	<u>(7,000)</u>
Total	\$ 7,736,886	\$ 8,840,342

The employers' allocation of the OPEB expense for June 30, 2023 reporting is shown in Schedule C in the Appendix.

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

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

- 7.8 years as of June 30, 2021 (for the June 30, 2022 measurement date)
- 8.3 years as of June 30, 2020 (for the June 30, 2021 measurement date)

**Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The updated demographic and economic assumptions were adopted by the Board in June 2022 based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new assumptions were adopted to better reflect expected future experience and are effective June 30, 2022.

**Actuarial Cost Method**

Entry Age Normal – Level Percentage of Payroll

**Asset Valuation Method**

Invested assets are reported at fair value.

**Allocation of Net OPEB Liability**

The employers' allocations of net OPEB liability as of the June 30, 2021 and June 30, 2022 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, 2022 measurement date is shown in Schedule C in the Appendix.

The chart on the following page provides details of the deferred inflows/outflows as of the June 30, 2022 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2022
June 30, 2017	Liability Gain	9.1 years	\$ (15,670)
June 30, 2018	Assumption Change	9.1 years	\$ 2,983,989
June 30, 2018	Liability Gain	9.1 years	\$ (326,198)
June 30, 2019	Assumption Change	8.2 years	\$ 3,740,561
June 30, 2019	Asset Loss	5 years	\$ 242,400
June 30, 2019	Liability Gain	8.2 years	\$ (686,341)
June 30, 2020	Assumption Change	8.2 years	\$ (13,243,512)
June 30, 2020	Asset Loss	5 years	\$ 1,530,000
June 30, 2020	Liability Loss	8.2 years	\$ 26,634
June 30, 2021	Assumption Change	8.3 years	\$ (139,663)
June 30, 2021	Asset Gain	5 years	\$ (20,103,600)
June 30, 2021	Liability Loss	8.3 years	\$ 1,694,928
June 30, 2022	Assumption Change	7.8 years	\$ (28,259,231)
June 30, 2022	Asset Loss	5 years	\$ 23,284,800
June 30, 2022	Liability Gain	7.8 years	\$ (336,513)

### Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2022 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

### Allocation Methodology

Amounts for the June 30, 2021 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2021.

Amounts for the June 30, 2022 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2022.



### 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, 2022 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate (\$ in thousands):

	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 21,699	\$ 16,428	\$ 12,620
Interest	15,543	14,316	13,129
EGWP rebates	139	139	139
Benefit payments	(463)	(463)	(463)
Net change to inflows/outflows	<u>(44,918)</u>	<u>(35,177)</u>	<u>(28,032)</u>
Net change in total OPEB liability	\$ (8,000)	\$ (4,757)	\$ (2,607)
Total OPEB liability-beginning	\$ 222,074	\$ 177,713	\$ 144,207
Total OPEB liability-ending (a)	\$ 214,074	\$ 172,956	\$ 141,600
Plan fiduciary net position-ending (b)	\$ 207,686	\$ 207,686	\$ 207,686
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ 6,388	\$ (34,730)	\$ (66,086)

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

The table below shows the development of the net OPEB liability as of June 30, 2022 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower or one percentage point higher than the current rates (\$ in thousands):

	1.00% Decrease	Current Trend Rates	1.00% Increase
Service cost	\$ 12,579	\$ 16,428	\$ 21,798
Interest	11,205	14,316	18,564
EGWP rebates	139	139	139
Benefit payments	(463)	(463)	(463)
Net change to inflows/outflows	<u>(25,577)</u>	<u>(35,177)</u>	<u>(48,950)</u>
Net change in total OPEB liability	\$ (2,117)	\$ (4,757)	\$ (8,912)
Total OPEB liability-beginning	\$ 139,411	\$ 177,713	\$ 229,902
Total OPEB liability-ending (a)	\$ 137,294	\$ 172,956	\$ 220,990
Plan fiduciary net position-ending (b)	\$ 207,686	\$ 207,686	\$ 207,686
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (70,392)	\$ (34,730)	\$ 13,304

## Section 2: Actuarial Assumptions and Methods<sup>1</sup>

### Description of Actuarial Methods and Valuation Procedures

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, 2021 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 and 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 DCR Plan 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.

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<sup>1</sup> Used to determine June 30, 2021 funding assets and liabilities, and contribution rates.

## **Changes in Methods Since the Prior Valuation**

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

## **Valuation of Retiree Medical and Prescription Drug Benefits**

The methodology used for the valuation of the retiree medical benefits is described in Section 5.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2021.

Starting in 2022, prior authorization will be required for certain specialty medications. There is no change to the medications that are covered by the plan. Segal provided an estimate of the impact of this change to the DB retiree health plan cost for calendar year 2022. The DB base claims costs for pre-Medicare prescription drug, Medicare prescription drug, and EGWP were adjusted to reflect this change. Those base claims costs were used for the DCR valuation with further adjustments as noted below. Additionally, starting in 2022, certain common preventive benefits will be covered for the DB plan. However, preventive benefits are already covered under the DCR plan so no adjustment is needed for that change. Therefore, the base claims cost for the DB plan prior to reflecting the addition of preventive benefits was used for the DCR valuation with further adjustments as noted below.

Due to the lack of experience for the DCR retiree medical plan only, base claims costs are based on those described in the actuarial valuation as of June 30, 2021 for the Defined Benefit (DB) retiree medical plan covering TRS and PERS. The DB rates were used with some adjustments. The claims costs were adjusted to reflect the differences between the DCR medical plan and the DB medical plan. These differences include network steerage, different coverage levels, different Medicare coordination for medical benefits, and an indexing of the retiree out-of-pocket dollar amounts. To account for higher initial copays, deductibles and out-of-pocket limits, projected FY22 claims costs were reduced 3.1% for medical claims, and 8.9% for prescription drugs. In addition, to account for the difference in Medicare coordination, projected FY22 medical claims costs for Medicare eligible retirees were further reduced 29.5%.

To adjust for the decrease in medical claims due to the COVID-19 during the last 4 months of FY20, the per capita cost during the first 8 months was used as the basis for estimating claims that would have occurred in the absence of COVID-19. FY21 experience was also thoroughly reviewed to assess the impact of COVID-19 and whether an adjustment to FY21 claims was appropriate for use in the June 30, 2021 valuation. FY21 medical per capita claims were noticeably lower than expected, so a 4% load was added to the FY21 medical claims used in the per capita claims cost development to better reflect future expected long-term costs of the plan.

No implicit subsidies are assumed. Employees projected to retire with 30 years of service (25 years of service for Peace/Fire) prior to Medicare are valued with commencement deferred to Medicare eligibility, because those members will be required to pay the full plan premium prior to Medicare. Explicit subsidies for disabled and normal retirement are determined using the plan-defined percentages of age-related total projected plan costs, again with no implicit subsidy assumed.

The State transitioned to an Employer Group Waiver Program (EGWP) for DCR participants effective January 1, 2019. The estimated 2022 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates).

## **Healthcare Reform**

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

Because the State plan is retiree-only, not all provisions are required. Unlimited lifetime benefits and dependent coverage to age 26 are two of these provisions. The adopted DCR plan does not place lifetime limits on benefits, but does restrict dependent child coverage.

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

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

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

## **Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 2021 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

### **Investment Return**

7.38% per year, net of investment expenses.

### **Salary Scale**

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

Inflation – 2.50% per year.

Productivity – 0.25% per year.

### **Payroll Growth**

2.75% per year (inflation + productivity).

### **Total Inflation**

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

### **Mortality (Pre-Commencement)**

Mortality rates based upon the 2013-2017 actual experience.

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

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

### **Mortality (Post-Commencement)**

Mortality rates based upon the 2013-2017 actual experience.

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

### **Turnover**

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

### **Disability**

Incidence rates based upon the 2013-2017 actual experience (see Tables 3a and 3b). For retiree medical benefits, the disability rates cease once a member is eligible for retirement. However, the disability rates continue after retirement eligibility for occupation death & disability benefits.

Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, and 40% of the time for Others. For Peace Officer/Firefighters, members are assumed to take the monthly annuity 100% of the time.

Post-disability mortality in accordance with the RP-2014 disabled table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.

**Retirement**

Retirement rates based upon the 2013-2017 actual experience (see Table 4).

**Spouse Age Difference**

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

**Dependent Spouse Medical Coverage Election**

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

**Part-Time Status**

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

**Per Capita Claims Cost**

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY22 medical benefits are shown below. The prescription drug costs reflect the plan change to require prior authorization for certain specialty medications.

	Medical	Prescription Drugs
Pre-Medicare	\$ 15,708	\$ 3,375
Medicare Parts A & B	\$ 1,619	\$ 3,474
Medicare Part D – EGWP	N/A	\$ 1,131

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2022 fiscal year (July 1, 2021 – June 30, 2022).

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

**Third Party Administrator Fees**

\$493 per person per year; assumed to increase at 4.5% per year.

### Base Claims Cost Adjustments

Due to higher initial copays, deductibles, out-of-pocket limits and member cost sharing compared to the DB medical plan, the following cost adjustments are applied to the per capita claims cost rates above:

- 0.969 for the pre-Medicare plan.
- 0.674 for both the Medicare medical plan and Medicare coordination method (3.1% reduction for the medical plan and 29.5% reduction for the coordination method).
- 0.911 for the prescription drug plan.

### Expenses

The investment return assumption is net of investment expenses.

### Health Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 6.3% is applied to the FY22 pre-Medicare medical claims cost to get the FY23 medical claims cost.

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

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

## Aging Factors

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

## Retiree Medical Participation

Death / Disability Decrement		Retirement Decrement	
Age	Percent Participation	Age	Percent Participation*
<56	75.0%	55	50.0%
56	77.5%	56	55.0%
57	80.0%	57	60.0%
58	82.5%	58	65.0%
59	85.0%	59	70.0%
60	87.5%	60	75.0%
61	90.0%	61	80.0%
62	92.5%	62	85.0%
63	95.0%	63	90.0%
64	97.5%	64	95.0%
65+	100.0%	65+	<b>Years of Service</b>
			<15 75.0%
			15 – 19 80.0%
			20 – 24 85.0%
			25 – 29 90.0%
			30+ 95.0%

\* Participation assumption is a combination of (i) the service-based rates for retirement from employment at age 65+ and (ii) the age-based rates for retirement from employment before age 65. These rates reflect the expected plan election rate that varies by reason for decrement, duration that a member may pay full cost prior to Medicare eligibility, and availability of alternative and/or lower cost options, particularly in the Medicare market. This assumption is based on observed trends in participation from a range of other plans.



**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.

**Changes in Assumptions Since the Prior Valuation**

Healthcare claim costs are updated annually. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

**Table 1: Salary Scales**

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

**Table 2a: Turnover Rates for Peace Officer / Firefighter**

**Select Rates during the First 5 Years of Employment**

Years of Service	Male	Female
0	18.90%	20.63%
1	14.18%	16.50%
2	10.50%	13.75%
3	9.45%	12.38%
4	8.40%	11.00%

**Ultimate Rates after the First 5 Years of Employment**

Age	Male	Female	Age	Male	Female
<23	5.52%	11.97%	44	5.78%	11.09%
23	5.65%	11.97%	45	5.71%	11.03%
24	5.78%	11.97%	46	5.64%	10.98%
25	5.91%	11.97%	47	5.57%	10.92%
26	6.04%	11.97%	48	6.01%	10.84%
27	6.16%	11.97%	49	6.45%	10.75%
28	6.16%	11.94%	50	6.89%	10.67%
29	6.15%	11.91%	51	7.32%	10.58%
30	6.14%	11.88%	52	7.76%	10.50%
31	6.13%	11.84%	53	7.97%	10.66%
32	6.12%	11.81%	54	8.18%	10.82%
33	6.11%	11.79%	55	8.38%	10.98%
34	6.09%	11.77%	56	8.59%	11.15%
35	6.08%	11.75%	57	8.80%	11.31%
36	6.07%	11.72%	58	9.03%	11.47%
37	6.05%	11.70%	59	9.25%	11.63%
38	6.03%	11.60%	60	9.48%	11.79%
39	6.00%	11.50%	61	9.71%	11.95%
40	5.98%	11.40%	62	9.94%	12.12%
41	5.95%	11.30%	63	12.37%	12.28%
42	5.90%	11.20%	64	14.81%	12.44%
43	5.85%	11.14%	65+	17.25%	12.60%

**Table 2b: Turnover Rates for Others**

**Select Rates during the First 5 Years of Employment**

Years of Service	Male	Female
0	24.36%	27.98%
1	21.00%	22.31%
2	16.80%	17.85%
3	13.44%	14.28%
4	9.45%	12.34%

**Ultimate Rates after the First 5 Years of Employment**

Age	Male	Female	Age	Male	Female
<23	13.71%	16.50%	44	7.83%	8.22%
23	13.71%	16.51%	45	7.72%	7.90%
24	13.71%	16.51%	46	7.60%	7.58%
25	13.71%	16.52%	47	7.48%	7.26%
26	13.71%	16.53%	48	7.68%	7.23%
27	13.71%	16.54%	49	7.87%	7.20%
28	13.41%	15.94%	50	8.07%	7.17%
29	13.12%	15.34%	51	8.26%	7.14%
30	13.16%	14.75%	52	8.46%	7.11%
31	12.52%	14.15%	53	8.46%	7.26%
32	12.22%	13.55%	54	8.47%	7.42%
33	11.65%	12.90%	55	8.48%	7.57%
34	11.09%	12.24%	56	8.48%	7.72%
35	10.52%	11.58%	57	8.49%	7.88%
36	9.95%	10.92%	58	8.77%	8.15%
37	9.39%	10.26%	59	9.05%	8.42%
38	9.12%	9.98%	60	9.32%	8.69%
39	8.86%	9.70%	61	9.60%	8.96%
40	8.60%	9.42%	62	9.88%	9.24%
41	8.33%	9.14%	63	10.28%	10.51%
42	8.07%	8.86%	64	10.68%	11.78%
43	7.95%	8.54%	65+	10.68%	13.05%

**Table 3a: Disability Rates for Peace Officer / Firefighter**

<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
< 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%

**Table 3b: Disability Rates for Others**

<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
< 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%

**Table 4: Retirement Rates**

<b>Age</b>	<b>Rate</b>
< 55	2.0%
55	3.0%
56	3.0%
57	3.0%
58	3.0%
59	3.0%
60	5.0%
61	5.0%
62	10.0%
63	5.0%
64	5.0%
65	25.0%
66	25.0%
67	25.0%
68	20.0%
69	20.0%
70+	100.0%

# Section 3: Summary of Plan Provisions<sup>1</sup>

## Effective Date

July 1, 2006, with amendments through June 30, 2021.

## 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 retiree medical benefits.

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<sup>1</sup> Includes a summary of retiree medical benefits.



## Retiree Medical Benefits

- Member must retire directly from the plan to be eligible for retiree medical coverage. Normal retirement eligibility is the earlier of a) 25 years of service as a peace officer or firefighter and 30 years of service for any other employee or b) Medicare eligible and 10 years of service.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's and any covered dependent premium is 100% until the member is Medicare eligible. Upon the member's Medicare-eligibility, the required contribution will follow the service-based schedule shown below.
- Coverage cannot be denied except for failure to pay premium
- Members who are receiving disability benefits or survivors who are receiving monthly survivor benefits are not eligible until the member meets, or would have met if he/she had lived, the normal retirement eligibility requirements.
- The following is a summary of the medical benefit design adopted in July 2016. The plan description below is used for valuation purposes and indicates participant cost-sharing. Please refer to the benefit handbook for more details.

Plan Design Feature	In-Network <sup>1</sup>	Out-of-Network <sup>1 2</sup>
Deductible (single / family)	\$300 / \$600	
Medical services (participant share)	20%	40%
Emergency Room Copay (non-emergent use)	\$100	\$100
Medical Out-of-Pocket Maximum (single / family, after deductible)	\$1,500 / \$3,000	\$3,000 / \$6,000
Medicare Coordination	Exclusion	Exclusion
Pharmacy	No Deductible	No Deductible
Retail Generic (per 30-day fill)	20% \$10 min / \$50 max	
Retail Non-Formulary Brand (per 30-day fill)	25% \$25 min / \$75 max	40%
Retail Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
Mail-Order Generic	\$20 copay	
Mail-Order Non-Formulary Brand	\$50 copay	40%
Mail-Order Formulary Brand	\$100 copay	
Pharmacy Out-of-Pocket Max (single / family)	\$1,000 / \$2,000	
Medicare Pharmacy Arrangement	Retiree Drug Subsidy / Employer Group Waiver Plan effective 1/1/2019	
Wellness / Preventative	100% covered, not subject to deductible	20%, after deductible

<sup>1</sup> Section 1.1 of the AlaskaCare Defined Contribution Retiree Benefit Plan states that this health plan shall be updated from time to time to reflect changes in benefits, including annual adjustments to the premium, deductible, coinsurance, medical out-of-pocket limit, and prescription drug out-of-pocket limit.

<sup>2</sup> OON applies only to non-Medicare eligible participants.

- Buck used manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the DCR retiree medical plan outlined above. We applied the ratio of the DCR retiree medical plan value to the DB retiree medical plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits to estimate corresponding values for the DCR retiree medical plan design. These factors are noted in Section 2. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The estimated 2022 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates). We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- Starting in 2022, prior authorization will be required for certain specialty medications. There is no change to the medications that are covered by the plan.
- The retiree medical plan's coverage is supplemental to Medicare. Medicare coordination is described in the DCR Plan Handbook, referred to in the industry as exclusion coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to the remaining amount. Starting in 2019, the prescription drug coverage is through a Medicare Part D EGWP arrangement.
- The premium for Medicare-eligible retirees will be based on the member's years of service. The percentage of premium paid by the member is as follows:

<b>Years of Service</b>	<b>Percent of Premium Paid by Member</b>
Less than 15 years	30%
15 – 19	25%
20 – 24	20%
25 – 29	15%
30 years or more	10%

- The premium for dependents who are not eligible for Medicare aligns with the member's subsidy. While a member is not Medicare-eligible, premiums are 100% of the estimated cost.
- Members have a separate defined contribution Health Reimbursement Arrangement account, which is not reflected in this valuation, that can be used to pay for premiums or other medical expenses.
- For valuation purposes, retiree premiums were assumed to equal the percentages outlined in the table above times the age-related plan costs. Future premiums calculated and charged to DCR participants will need to be determined reflecting any appropriate adjustments to the defined benefit (DB) plan data because current DB premiums were determined using information based upon enrollment with members who have double coverage.
- Coverage will continue for surviving spouses of covered retired members.

### **Occupational Disability Benefits**

- Member earns service while on occupational disability.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's premium is 100% of the estimated cost until they are Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

### **Occupational Death Benefits**

- The period during which the survivor is receiving benefits is counted as service credit toward retiree medical benefits.
- No subsidized retiree medical benefits are provided until the member would have been eligible for normal retirement. The surviving spouse's premium is 100% of the estimated cost until the member would have been Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

### **Changes Since the Prior Valuation**

Starting in 2022, prior authorization will be required for certain specialty medications. There have been no other changes in PERS DCR benefit provisions valued since the prior valuation.

# Appendix

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

Employer Number	Employer Name	FY2021 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	9,005,974	48.52540%	86,235,939	99,261,126	(13,025,187)	5,021,017	(20,183,012)
102	SOUTHWEST REGION SD	24,954	0.13446%	238,945	275,036	(36,091)	16,255	(56,428)
103	ANNETTE ISLAND SD	23,206	0.12504%	222,209	255,772	(33,563)	16,475	(51,991)
104	BERING STRAIT SD	67,741	0.36500%	648,647	746,619	(97,972)	38,240	(152,468)
105	CHATHAM SD	5,883	0.03170%	56,329	64,837	(8,508)	3,491	(13,435)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	104,575	0.56346%	1,001,349	1,152,594	(151,245)	64,947	(232,693)
108	JUNEAU BOROUGH SD	126,191	0.67993%	1,208,332	1,390,840	(182,508)	74,396	(281,500)
109	MATANUSKA-SUSITNA BOROUGH	256,324	1.38111%	2,454,407	2,825,124	(370,717)	164,365	(569,599)
110	MATANUSKA-SUSITNA BOROUGH SD	320,668	1.72780%	3,070,530	3,534,307	(463,777)	191,054	(718,275)
111	ANCHORAGE SD	846,684	4.56205%	8,107,350	9,331,894	(1,224,545)	480,418	(1,903,972)
112	COPPER RIVER SD	12,864	0.06931%	123,175	141,780	(18,605)	8,094	(28,980)
113	UNIVERSITY OF ALASKA	761,530	4.10323%	7,291,965	8,393,353	(1,101,388)	552,189	(1,692,632)
115	CITY OF KENAI	71,241	0.38386%	682,165	785,200	(103,035)	40,828	(159,878)
116	FAIRBANKS NORTH STAR BOROUGH	226,251	1.21907%	2,166,450	2,493,674	(327,223)	135,346	(512,123)
117	FAIRBANKS NORTH STAR BOROUGH SD	316,817	1.70705%	3,033,652	3,491,858	(458,207)	183,259	(714,085)
118	DENALI BOROUGH SD	18,277	0.09848%	175,011	201,445	(26,434)	11,316	(41,580)
120	CITY AND BOROUGH OF SITKA	87,498	0.47145%	837,826	964,373	(126,546)	51,198	(204,235)
121	CHUGACH SD	5,508	0.02968%	52,737	60,703	(7,966)	3,276	(13,008)
122	KETCHIKAN GATEWAY BOROUGH	44,771	0.24123%	428,701	493,452	(64,751)	25,920	(100,816)
123	CITY OF SOLDOTNA	37,854	0.20396%	362,470	417,218	(54,748)	21,087	(86,685)
124	IDITAROD AREA SD	9,811	0.05286%	93,942	108,131	(14,189)	7,358	(23,959)
125	KUSPUK SD	15,779	0.08502%	151,086	173,906	(22,820)	12,664	(36,860)
126	CITY AND BOROUGH OF JUNEAU	306,545	1.65170%	2,935,294	3,378,645	(443,351)	183,721	(692,139)
128	CITY OF KODIAK	77,559	0.41790%	742,657	854,829	(112,172)	46,581	(173,004)
129	CITY OF FAIRBANKS	77,291	0.41645%	740,090	851,874	(111,784)	55,663	(171,754)
131	CITY OF WASILLA	82,359	0.44376%	788,621	907,735	(119,114)	51,466	(183,413)
133	SITKA BOROUGH SD	26,641	0.14355%	255,103	293,634	(38,531)	14,841	(61,842)
134	CITY OF PALMER	39,349	0.21202%	376,788	433,698	(56,910)	23,780	(91,271)
135	CITY AND BOROUGH OF WRANGELL	22,662	0.12211%	217,000	249,776	(32,776)	16,298	(54,572)
136	CITY OF BETHEL	73,337	0.39515%	702,231	808,297	(106,066)	44,892	(164,413)
137	VALDEZ CITY SD	24,332	0.13110%	232,986	268,177	(35,191)	16,026	(55,814)
138	HOONAH CITY SD	3,562	0.01919%	34,106	39,258	(5,151)	2,289	(8,921)
139	CITY OF NOME	38,354	0.20665%	367,251	422,721	(55,470)	23,271	(86,997)
140	CITY OF KOTZEBUE	54,330	0.29274%	520,233	598,810	(78,577)	33,092	(122,763)
141	GALENA CITY SD	39,663	0.21371%	379,785	437,149	(57,363)	22,500	(90,146)
143	CITY OF PETERSBURG	48,597	0.26185%	465,338	535,623	(70,285)	29,944	(108,945)
144	BRISTOL BAY BOROUGH	30,242	0.16295%	289,580	333,319	(43,739)	20,449	(67,203)
145	NORTH SLOPE BOROUGH	679,974	3.66379%	6,511,032	7,494,466	(983,435)	396,549	(1,566,793)
146	WRANGELL PUBLIC SD	6,167	0.03323%	59,053	67,972	(8,919)	4,751	(16,522)
148	CITY OF CORDOVA	31,661	0.17060%	303,170	348,961	(45,791)	19,058	(73,476)
149	NOME CITY SD	13,867	0.07472%	132,781	152,837	(20,055)	9,047	(33,258)
151	CITY OF KING COVE	6,948	0.03744%	66,530	76,579	(10,049)	4,097	(16,475)
152	ALASKA HOUSING FINANCE CORPORATION	142,530	0.76797%	1,364,779	1,570,917	(206,138)	89,119	(317,410)
153	LOWER YUKON SD	78,582	0.42341%	752,456	866,108	(113,652)	54,719	(174,624)
154	NORTHWEST ARCTIC BOROUGH SD	70,045	0.37741%	670,713	772,019	(101,305)	39,049	(162,920)
155	SOUTHEAST ISLAND SD	8,364	0.04507%	80,093	92,190	(12,097)	5,400	(21,221)
156	PRIBILOF SD	2,127	0.01146%	20,370	23,447	(3,077)	1,555	(4,953)
157	LOWER KUSKOKWIM SD	143,408	0.77270%	1,373,193	1,580,601	(207,409)	82,717	(325,888)
158	KODIAK ISLAND BOROUGH SD	72,553	0.39092%	694,722	799,654	(104,932)	43,000	(167,498)
159	YUKON FLATS SD	7,391	0.03982%	70,774	81,464	(10,690)	4,463	(18,475)
160	YUKON / KOYUKUK SD	24,759	0.13341%	237,078	272,887	(35,809)	14,847	(56,378)
161	NORTH SLOPE BOROUGH SD	111,403	0.60025%	1,066,729	1,227,850	(161,120)	64,807	(261,705)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(244)
163	CORDOVA COMMUNITY MEDICAL CENTER	48,013	0.25870%	459,740	529,180	(69,440)	89,246	(154,692)
164	LAKE AND PENINSULA BOROUGH SD	14,833	0.07992%	142,028	163,480	(21,452)	9,356	(36,449)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	465	(68,776)
166	TANANA SD	977	0.00526%	9,353	10,765	(1,413)	835	(3,199)
167	SOUTHEAST REGIONAL RESOURCE CENTER	20,720	0.11164%	198,406	228,373	(29,967)	15,004	(46,482)
168	HYDABURG CITY SD	6,185	0.03333%	59,225	68,170	(8,945)	5,911	(14,305)

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

Employer Number	Employer Name	FY2021 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%	-	-	-	27	(49)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	12,479	0.06724%	119,488	137,536	(18,048)	8,232	(27,971)
171	CITY OF BARROW	10,179	0.05484%	97,464	112,185	(14,721)	6,722	(25,722)
172	CITY OF SAINT PAUL	18,828	0.10145%	180,288	207,519	(27,231)	14,109	(43,051)
173	MUNICIPALITY OF ANCHORAGE	1,638,919	8.83072%	15,693,333	18,063,675	(2,370,341)	998,507	(3,641,983)
174	KODIAK ISLAND BOROUGH	26,048	0.14035%	249,422	287,095	(37,673)	16,061	(60,016)
175	NOME JOINT UTILITY SYSTEM	3,962	0.02135%	37,939	43,670	(5,730)	3,292	(8,805)
176	CITY OF SAND POINT	14,492	0.07809%	138,769	159,729	(20,960)	8,777	(32,968)
177	KETCHIKAN GATEWAY BOROUGH SD	79,369	0.42765%	759,990	874,780	(114,790)	48,378	(177,383)
178	CITY OF DILLINGHAM	29,840	0.16078%	285,731	328,888	(43,157)	16,623	(70,156)
179	CITY OF UNALASKA	125,807	0.67787%	1,204,656	1,386,609	(181,953)	72,624	(281,837)
180	KENAI PENINSULA BOROUGH	182,205	0.98174%	1,744,688	2,008,208	(263,520)	107,024	(406,665)
181	CITY OF KETCHIKAN	84,329	0.45438%	807,485	929,448	(121,964)	54,345	(188,830)
182	CITY OF SEWARD	44,834	0.24157%	429,301	494,143	(64,842)	26,915	(99,725)
183	CITY OF FORT YUKON	7,838	0.04223%	75,051	86,387	(11,336)	8,303	(20,521)
184	BRISTOL BAY BOROUGH SD	6,117	0.03296%	58,569	67,416	(8,846)	4,620	(13,592)
185	CORDOVA CITY SD	9,477	0.05106%	90,744	104,450	(13,706)	6,165	(21,957)
186	CITY OF CRAIG	16,161	0.08708%	154,745	178,118	(23,373)	9,002	(37,490)
187	PETERSBURG MEDICAL CENTER	91,844	0.49487%	879,441	1,012,273	(132,832)	64,439	(205,077)
189	HAINES BOROUGH	24,041	0.12954%	230,204	264,975	(34,770)	14,229	(57,196)
190	KENAI PENINSULA BOROUGH SD	164,170	0.88457%	1,571,996	1,809,432	(237,436)	92,350	(375,416)
191	CITY OF NORTH POLE	27,657	0.14902%	264,825	304,824	(40,000)	16,871	(63,297)
192	CITY OF GALENA	8,107	0.04368%	77,628	89,353	(11,725)	5,062	(18,174)
193	CITY OF NENANA	3,005	0.01619%	28,772	33,118	(4,346)	3,876	(7,429)
195	YUPIIT SD	15,344	0.08267%	146,922	169,113	(22,191)	11,025	(34,458)
196	NENANA CITY SD	17,388	0.09369%	166,501	191,649	(25,149)	10,966	(40,562)
198	CITY OF SAXMAN	1,626	0.00876%	15,569	17,921	(2,352)	1,470	(4,056)
199	CITY OF HOONAH	12,579	0.06778%	120,449	138,642	(18,193)	7,306	(29,808)
200	CITY OF PELICAN	1,000	0.00539%	9,577	11,024	(1,447)	759	(2,473)
202	CITY OF WHITTIER	14,993	0.08079%	143,566	165,251	(21,684)	10,882	(34,201)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	14,373	0.07744%	137,626	158,414	(20,787)	8,007	(39,107)
204	CRAIG CITY SD	10,511	0.05664%	100,651	115,853	(15,202)	5,935	(24,233)
205	DILLINGHAM CITY SD	16,210	0.08734%	155,221	178,666	(23,445)	14,087	(38,445)
206	CITY OF THORNE BAY	4,075	0.02196%	39,024	44,918	(5,894)	2,361	(10,244)
208	CITY OF AKUTAN	8,710	0.04693%	83,403	96,000	(12,597)	6,863	(21,851)
209	UNALASKA CITY SD	9,250	0.04984%	88,576	101,955	(13,379)	5,945	(21,214)
211	KASHUNAMIUT SD	13,500	0.07274%	129,268	148,793	(19,525)	9,906	(31,440)
215	CITY OF HOMER	63,041	0.33967%	603,641	694,816	(91,175)	40,377	(141,260)
218	SPECIAL EDUCATION SERVICE AGENCY	1,770	0.00954%	16,951	19,511	(2,560)	986	(4,918)
219	BARTLETT REGIONAL HOSPITAL	402,017	2.16612%	3,849,483	4,430,914	(581,431)	252,680	(900,282)
220	NORTHWEST ARCTIC BOROUGH	23,545	0.12686%	225,452	259,504	(34,053)	18,784	(58,295)
221	SAINT MARY'S SD	11,764	0.06339%	112,649	129,664	(17,015)	9,232	(26,603)
223	BRISTOL BAY RHA	9,488	0.05112%	90,855	104,577	(13,723)	5,538	(23,071)
224	COPPER RIVER BASIN RHA	4,854	0.02615%	46,476	53,496	(7,020)	2,704	(11,466)
225	SKAGWAY CITY SD	3,483	0.01877%	33,350	38,387	(5,037)	2,916	(7,851)
227	CITY OF KLAWOCK	6,482	0.03493%	62,072	71,447	(9,375)	4,018	(15,802)
228	PETERSBURG CITY SD	10,449	0.05630%	100,053	115,165	(15,112)	5,999	(24,090)
230	ALEUTIANS EAST BOROUGH	5,891	0.03174%	56,406	64,926	(8,520)	3,449	(13,247)
235	CITY OF HUSLIA	726	0.00391%	6,955	8,005	(1,050)	690	(2,234)
237	CITY OF KALTAG	289	0.00156%	2,769	3,187	(418)	247	(722)
240	HAINES BOROUGH SD	5,361	0.02889%	51,338	59,092	(7,754)	3,029	(13,460)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	438	0.00236%	4,195	4,829	(634)	283	(1,710)
244	ALEUTIANS EAST BOROUGH SD	9,137	0.04923%	87,486	100,700	(13,214)	5,870	(21,194)
246	DELTA/GREELY SD	12,522	0.06747%	119,908	138,019	(18,111)	7,789	(28,574)
247	LAKE AND PENINSULA BOROUGH	5,640	0.03039%	54,002	62,158	(8,156)	3,870	(12,777)
248	CITY AND BOROUGH OF YAKUTAT	5,245	0.02826%	50,219	57,804	(7,585)	3,405	(13,100)

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

Employer Number	Employer Name	FY2021 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%	-	-	-	409	(2,314)
251	KLAWOCK CITY SD	5,479	0.02952%	52,468	60,393	(7,925)	3,694	(12,360)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	27,046	0.14573%	258,974	298,090	(39,116)	17,485	(60,864)
257	PELICAN CITY SD	-	0.00000%	-	-	-	90	(225)
258	DENALI BOROUGH	6,958	0.03749%	66,624	76,687	(10,063)	4,332	(15,620)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	117,606	0.63367%	1,126,122	1,296,213	(170,091)	79,360	(262,205)
263	INTERIOR RHA	13,428	0.07235%	128,580	148,001	(19,421)	10,122	(30,339)
264	YAKUTAT SD	2,502	0.01348%	23,960	27,579	(3,619)	1,831	(5,711)
265	KAKE CITY SD	4,988	0.02688%	47,761	54,975	(7,214)	3,243	(11,260)
267	ALEUTIAN HOUSING AUTHORITY	6,443	0.03472%	61,696	71,015	(9,319)	3,589	(16,228)
270	BERING STRAITS RHA	9,310	0.05016%	89,144	102,608	(13,464)	5,486	(22,470)
271	CITY OF EGEGIK	1,552	0.00836%	14,859	17,104	(2,244)	1,258	(3,519)
275	ILISAGVIK COLLEGE	57,775	0.31130%	553,222	636,782	(83,559)	32,551	(137,408)
276	NORTH PACIFIC RIM HA	8,155	0.04394%	78,085	89,879	(11,794)	5,440	(18,305)
278	SAXMAN SEAPORT	776	0.00418%	7,426	8,547	(1,122)	781	(2,264)
279	TLINGIT-HAIDA RHA	30,567	0.16470%	292,696	336,905	(44,209)	20,345	(72,319)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	5,733	0.03089%	54,893	63,184	(8,291)	3,333	(13,144)
282	CITY OF DELTA JUNCTION	1,949	0.01050%	18,667	21,486	(2,819)	1,086	(5,605)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	9	(232)
284	INTER-ISLAND FERRY AUTHORITY	9,105	0.04906%	87,184	100,353	(13,168)	5,459	(21,439)
286	CITY OF SELDOVIA	1,473	0.00794%	14,102	16,232	(2,130)	990	(3,462)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,598	0.01400%	24,877	28,635	(3,757)	1,659	(8,237)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	7	(106)
291	CITY OF SHAKTOOLIK	720	0.00388%	6,891	7,932	(1,041)	722	(1,783)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	15,523	0.08364%	148,641	171,092	(22,451)	12,446	(35,080)
296	MUNICIPALITY OF SKAGWAY	42,678	0.22996%	408,660	470,385	(61,725)	25,371	(95,050)
297	CITY OF NULATO	-	0.00000%	-	-	-	46	(1,334)
298	CITY OF ANIAK	3,585	0.01932%	34,332	39,518	(5,186)	2,861	(8,014)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	6,213	0.03347%	59,488	68,473	(8,985)	6,371	(31,733)
<b>Total</b>		<b>18,559,299</b>	<b>100.00000%</b>	<b>177,713,000</b>	<b>204,555,000</b>	<b>(26,842,000)</b>	<b>10,986,309</b>	<b>(41,889,839)</b>

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

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA			8,501,164	(29,284,107)	(31,611,385)	12,299,732
102	SOUTHWEST REGION SD			23,555	(81,141)	(87,590)	34,080
103	ANNETTE ISLAND SD			21,905	(75,458)	(81,455)	31,693
104	BERING STRAIT SD			63,944	(220,268)	(237,773)	92,516
105	CHATHAM SD			5,553	(19,128)	(20,648)	8,034
106	ALASKA MUNICIPAL LEAGUE						
107	CITY OF VALDEZ			98,713	(340,039)	(367,063)	142,821
108	JUNEAU BOROUGH SD			119,118	(410,327)	(442,936)	172,343
109	MATANUSKA-SUSITNA BOROUGH			241,956	(833,470)	(899,708)	350,069
110	MATANUSKA-SUSITNA BOROUGH SD			302,694	(1,042,694)	(1,125,560)	437,946
111	ANCHORAGE SD			799,225	(2,753,104)	(2,971,900)	1,156,342
112	COPPER RIVER SD			12,143	(41,828)	(45,152)	17,568
113	UNIVERSITY OF ALASKA			718,844	(2,476,215)	(2,673,005)	1,040,045
115	CITY OF KENAI			67,248	(231,650)	(250,060)	97,296
116	FAIRBANKS NORTH STAR BOROUGH			213,569	(735,686)	(794,153)	308,998
117	FAIRBANKS NORTH STAR BOROUGH SD			299,058	(1,030,171)	(1,112,041)	432,686
118	DENALI BOROUGH SD			17,253	(59,431)	(64,154)	24,962
120	CITY AND BOROUGH OF SITKA			82,593	(284,510)	(307,121)	119,498
121	CHUGACH SD			5,199	(17,909)	(19,332)	7,522
122	KETCHIKAN GATEWAY BOROUGH			42,261	(145,579)	(157,148)	61,145
123	CITY OF SOLDOTNA			35,732	(123,088)	(132,870)	51,699
124	IDITAROD AREA SD			9,261	(31,901)	(34,436)	13,399
125	KUSPUK SD			14,894	(51,306)	(55,383)	21,549
126	CITY AND BOROUGH OF JUNEAU			289,362	(996,771)	(1,075,987)	418,658
128	CITY OF KODIAK			73,211	(252,193)	(272,235)	105,924
129	CITY OF FAIRBANKS			72,958	(251,321)	(271,294)	105,558
131	CITY OF WASILLA			77,742	(267,801)	(289,084)	112,480
133	SITKA BOROUGH SD			25,148	(86,628)	(93,513)	36,385
134	CITY OF PALMER			37,144	(127,950)	(138,118)	53,741
135	CITY AND BOROUGH OF WRANGELL			21,392	(73,689)	(79,545)	30,950
136	CITY OF BETHEL			69,226	(238,464)	(257,416)	100,158
137	VALDEZ CITY SD			22,968	(79,118)	(85,405)	33,231
138	HOONAH CITY SD			3,362	(11,582)	(12,502)	4,865
139	CITY OF NOME			36,204	(124,711)	(134,623)	52,381
140	CITY OF KOTZEBUE			51,285	(176,661)	(190,701)	74,200
141	GALENA CITY SD			37,439	(128,968)	(139,217)	54,168
143	CITY OF PETERSBURG			45,873	(158,020)	(170,578)	66,371
144	BRISTOL BAY BOROUGH			28,547	(98,336)	(106,151)	41,303
145	NORTH SLOPE BOROUGH			641,859	(2,211,024)	(2,386,740)	928,661
146	WRANGELL PUBLIC SD			5,821	(20,053)	(21,647)	8,423
148	CITY OF CORDOVA			29,887	(102,951)	(111,133)	43,241
149	NOME CITY SD			13,090	(45,090)	(48,673)	18,938
151	CITY OF KING COVE			6,559	(22,592)	(24,388)	9,489
152	ALASKA HOUSING FINANCE CORPORATION			134,540	(463,453)	(500,285)	194,657
153	LOWER YUKON SD			74,177	(255,520)	(275,827)	107,322
154	NORTHWEST ARCTIC BOROUGH SD			66,119	(227,762)	(245,862)	95,663
155	SOUTHEAST ISLAND SD			7,896	(27,198)	(29,359)	11,424
156	PRIBILOF SD			2,008	(6,917)	(7,467)	2,905
157	LOWER KUSKOKWIM SD			135,370	(466,310)	(503,369)	195,857
158	KODIAK ISLAND BOROUGH SD			68,486	(235,915)	(254,663)	99,087
159	YUKON FLATS SD			6,977	(24,034)	(25,944)	10,094
160	YUKON / KOYUKUK SD			23,371	(80,507)	(86,905)	33,814
161	NORTH SLOPE BOROUGH SD			105,159	(362,241)	(391,029)	152,146
162	ALEUTIAN REGION SD			-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER			45,321	(156,119)	(168,526)	65,572
164	LAKE AND PENINSULA BOROUGH SD			14,001	(48,230)	(52,063)	20,257
165	SITKA COMMUNITY HOSPITAL			-	-	-	-
166	TANANA SD			922	(3,176)	(3,428)	1,334
167	SOUTHEAST REGIONAL RESOURCE CENTER			19,559	(67,375)	(72,729)	28,298
168	HYDABURG CITY SD			5,838	(20,112)	(21,710)	8,447



State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
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Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
169	CITY OF TANANA			-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL			11,779	(40,576)	(43,801)	17,042
171	CITY OF BARROW			9,608	(33,097)	(35,727)	13,901
172	CITY OF SAINT PAUL			17,773	(61,223)	(66,088)	25,714
173	MUNICIPALITY OF ANCHORAGE			1,547,053	(5,329,162)	(5,752,683)	2,238,322
174	KODIAK ISLAND BOROUGH			24,588	(84,699)	(91,430)	35,575
175	NOME JOINT UTILITY SYSTEM			3,740	(12,884)	(13,907)	5,411
176	CITY OF SAND POINT			13,680	(47,123)	(50,868)	19,792
177	KETCHIKAN GATEWAY BOROUGH SD			74,920	(258,078)	(278,588)	108,396
178	CITY OF DILLINGHAM			28,167	(97,029)	(104,740)	40,754
179	CITY OF UNALASKA			118,755	(409,079)	(441,589)	171,819
180	KENAI PENINSULA BOROUGH			171,992	(592,463)	(639,548)	248,843
181	CITY OF KETCHIKAN			79,602	(274,207)	(295,998)	115,171
182	CITY OF SEWARD			42,321	(145,782)	(157,368)	61,231
183	CITY OF FORT YUKON			7,399	(25,486)	(27,511)	10,704
184	BRISTOL BAY BOROUGH SD			5,774	(19,889)	(21,470)	8,354
185	CORDOVA CITY SD			8,946	(30,815)	(33,264)	12,943
186	CITY OF CRAIG			15,255	(52,548)	(56,725)	22,071
187	PETERSBURG MEDICAL CENTER			86,696	(298,642)	(322,375)	125,434
189	HAINES BOROUGH			22,694	(78,173)	(84,386)	32,834
190	KENAI PENINSULA BOROUGH SD			154,968	(533,820)	(576,244)	224,212
191	CITY OF NORTH POLE			26,107	(89,930)	(97,077)	37,772
192	CITY OF GALENA			7,653	(26,361)	(28,456)	11,072
193	CITY OF NENANA			2,836	(9,771)	(10,547)	4,104
195	YUPIIT SD			14,484	(49,892)	(53,857)	20,955
196	NENANA CITY SD			16,414	(56,541)	(61,034)	23,748
198	CITY OF SAXMAN			1,535	(5,287)	(5,707)	2,221
199	CITY OF HOONAH			11,874	(40,902)	(44,153)	17,179
200	CITY OF PELICAN			944	(3,252)	(3,511)	1,366
202	CITY OF WHITTIER			14,153	(48,752)	(52,627)	20,477
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY			13,567	(46,735)	(50,450)	19,629
204	CRAIG CITY SD			9,922	(34,179)	(36,896)	14,356
205	DILLINGHAM CITY SD			15,302	(52,710)	(56,899)	22,139
206	CITY OF THORNE BAY			3,847	(13,252)	(14,305)	5,566
208	CITY OF AKUTAN			8,222	(28,322)	(30,573)	11,896
209	UNALASKA CITY SD			8,732	(30,079)	(32,469)	12,634
211	KASHUNAMIUT SD			12,743	(43,897)	(47,386)	18,437
215	CITY OF HOMER			59,507	(204,985)	(221,276)	86,097
218	SPECIAL EDUCATION SERVICE AGENCY			1,671	(5,756)	(6,214)	2,418
219	BARTLETT REGIONAL HOSPITAL			379,483	(1,307,212)	(1,411,100)	549,047
220	NORTHWEST ARCTIC BOROUGH			22,225	(76,559)	(82,644)	32,156
221	SAINT MARY'S SD			11,105	(38,254)	(41,294)	16,067
223	BRISTOL BAY RHA			8,956	(30,853)	(33,304)	12,958
224	COPPER RIVER BASIN RHA			4,582	(15,782)	(17,037)	6,629
225	SKAGWAY CITY SD			3,288	(11,325)	(12,225)	4,757
227	CITY OF KLAWOCK			6,119	(21,078)	(22,754)	8,853
228	PETERSBURG CITY SD			9,863	(33,976)	(36,676)	14,270
230	ALEUTIANS EAST BOROUGH			5,561	(19,155)	(20,677)	8,045
235	CITY OF HUSLIA			686	(2,362)	(2,549)	992
237	CITY OF KALTAG			273	(940)	(1,015)	395
240	HAINES BOROUGH SD			5,061	(17,433)	(18,819)	7,322
242	CITY OF ELIM			-	-	-	-
243	CITY OF ATKA			414	(1,425)	(1,538)	598
244	ALEUTIANS EAST BOROUGH SD			8,624	(29,709)	(32,070)	12,478
246	DELTA/GREELY SD			11,821	(40,718)	(43,954)	17,102
247	LAKE AND PENINSULA BOROUGH			5,323	(18,338)	(19,795)	7,702
248	CITY AND BOROUGH OF YAKUTAT			4,951	(17,053)	(18,409)	7,163

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

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				-	-	-	-
251	KLAWOCK CITY SD				5,172	(17,817)	(19,233)	7,483
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				25,530	(87,943)	(94,932)	36,937
257	PELICAN CITY SD				-	-	-	-
258	DENALI BOROUGH				6,568	(22,624)	(24,422)	9,503
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				-	-	-	-
262	COOK INLET HOUSING AUTHORITY				111,013	(382,410)	(412,801)	160,617
263	INTERIOR RHA				12,675	(43,663)	(47,133)	18,339
264	YAKUTAT SD				2,362	(8,136)	(8,783)	3,417
265	KAKE CITY SD				4,708	(16,219)	(17,508)	6,812
267	ALEUTIAN HOUSING AUTHORITY				6,082	(20,951)	(22,616)	8,800
270	BERING STRAITS RHA				8,788	(30,271)	(32,677)	12,714
271	CITY OF EGEKIK				1,465	(5,046)	(5,447)	2,119
275	ILISAGVIK COLLEGE				54,537	(187,864)	(202,794)	78,905
276	NORTH PACIFIC RIM HA				7,698	(26,516)	(28,623)	11,137
278	SAXMAN SEAPORT				732	(2,522)	(2,722)	1,059
279	TLINGIT-HAIDA RHA				28,854	(99,394)	(107,293)	41,747
280	CITY OF TOKSOOK BAY				-	-	-	-
281	BARANOF ISLAND HA				5,411	(18,641)	(20,122)	7,829
282	CITY OF DELTA JUNCTION				1,840	(6,339)	(6,843)	2,662
283	CITY OF ANDERSON				-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY				8,595	(29,606)	(31,959)	12,435
286	CITY OF SELDOVIA				1,390	(4,789)	(5,169)	2,011
288	NORTHWEST INUPIAT HOUSING AUTHORITY				2,452	(8,448)	(9,119)	3,548
290	CITY OF UPPER KALSKAG				-	-	-	-
291	CITY OF SHAKTOOLIK				679	(2,340)	(2,526)	983
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				14,653	(50,476)	(54,487)	21,201
296	MUNICIPALITY OF SKAGWAY				40,286	(138,773)	(149,802)	58,287
297	CITY OF NULATO				-	-	-	-
298	CITY OF ANIAK				3,384	(11,659)	(12,585)	4,897
299	ALASKA GASLINE DEVELOPMENT CORPORATION				5,864	(20,201)	(21,806)	8,485
<b>Total</b>		<b>115.10%</b>	<b>1,443,017,000</b>	<b>-1.86%</b>	<b>17,519,000</b>	<b>(60,348,000)</b>	<b>(65,144,000)</b>	<b>25,347,000</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	8,136,395	48.08792%	83,170,941	99,871,875	(16,700,934)	6,447,207	(20,830,325)
102	SOUTHWEST REGION SD	22,514	0.13306%	230,143	276,356	(46,213)	19,794	(58,064)
103	ANNETTE ISLAND SD	23,812	0.14073%	243,408	292,285	(48,877)	22,380	(60,867)
104	BERING STRAIT SD	60,198	0.35578%	615,345	738,908	(123,563)	48,081	(154,894)
105	CHATHAM SD	6,462	0.03819%	66,057	79,322	(13,264)	5,515	(16,728)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	90,833	0.53684%	928,500	1,114,945	(186,445)	77,365	(232,082)
108	JUNEAU BOROUGH SD	115,137	0.68048%	1,176,937	1,413,269	(236,332)	94,525	(293,588)
109	MATANUSKA-SUSITNA BOROUGH	236,461	1.39754%	2,417,128	2,902,493	(485,365)	205,799	(601,041)
110	MATANUSKA-SUSITNA BOROUGH SD	294,331	1.73956%	3,008,674	3,612,823	(604,149)	243,858	(752,794)
111	ANCHORAGE SD	751,702	4.44273%	7,683,961	9,226,920	(1,542,959)	602,035	(1,933,458)
112	COPPER RIVER SD	12,254	0.07242%	125,256	150,408	(25,152)	10,574	(31,477)
113	UNIVERSITY OF ALASKA	788,991	4.66311%	8,065,131	9,684,630	(1,619,499)	748,860	(2,005,781)
115	CITY OF KENAI	63,827	0.37723%	652,442	783,454	(131,012)	51,450	(163,782)
116	FAIRBANKS NORTH STAR BOROUGH	203,613	1.20340%	2,081,352	2,499,293	(417,941)	168,667	(525,973)
117	FAIRBANKS NORTH STAR BOROUGH SD	284,083	1.67899%	2,903,917	3,487,030	(583,114)	230,377	(731,670)
118	DENALI BOROUGH SD	13,753	0.08128%	140,580	168,808	(28,229)	11,849	(36,362)
120	CITY AND BOROUGH OF SITKA	85,339	0.50437%	872,340	1,047,508	(175,168)	70,866	(225,069)
121	CHUGACH SD	4,481	0.02648%	45,803	55,001	(9,197)	3,723	(12,134)
122	KETCHIKAN GATEWAY BOROUGH	46,853	0.27691%	478,938	575,110	(96,172)	39,180	(120,114)
123	CITY OF SOLDOTNA	34,247	0.20241%	350,080	420,377	(70,297)	27,122	(89,187)
124	IDITAROD AREA SD	7,017	0.04147%	71,733	86,137	(14,404)	7,045	(20,049)
125	KUSPUK SD	13,379	0.07908%	136,766	164,229	(27,463)	13,853	(35,709)
126	CITY AND BOROUGH OF JUNEAU	283,174	1.67362%	2,894,626	3,475,874	(581,248)	235,615	(729,043)
128	CITY OF KODIAK	64,233	0.37963%	656,598	788,444	(131,846)	53,627	(165,173)
129	CITY OF FAIRBANKS	85,186	0.50347%	870,778	1,045,632	(174,854)	81,146	(216,527)
131	CITY OF WASILLA	76,012	0.44925%	777,004	933,028	(156,024)	64,974	(193,542)
133	SITKA BOROUGH SD	23,682	0.13997%	242,079	290,689	(48,610)	18,755	(62,487)
134	CITY OF PALMER	36,281	0.21443%	370,872	445,344	(74,472)	30,257	(95,429)
135	CITY AND BOROUGH OF WRANGELL	28,541	0.16869%	291,751	350,336	(58,585)	27,272	(76,130)
136	CITY OF BETHEL	67,379	0.39823%	688,758	827,062	(138,304)	56,771	(172,503)
137	VALDEZ CITY SD	22,305	0.13183%	228,009	273,793	(45,785)	19,715	(58,137)
138	HOONAH CITY SD	3,019	0.01784%	30,855	37,051	(6,196)	2,645	(8,511)
139	CITY OF NOME	36,261	0.21431%	370,659	445,088	(74,429)	30,567	(93,624)
140	CITY OF KOTZEBUE	49,177	0.29065%	502,692	603,634	(100,942)	41,269	(126,784)
141	GALENA CITY SD	40,800	0.24114%	417,061	500,808	(83,747)	33,632	(105,362)
143	CITY OF PETERSBURG	42,232	0.24960%	431,703	518,390	(86,687)	35,832	(108,525)
144	BRISTOL BAY BOROUGH	33,837	0.19999%	345,888	415,343	(69,455)	31,090	(86,008)
145	NORTH SLOPE BOROUGH	582,572	3.44313%	5,955,098	7,150,897	(1,195,799)	476,161	(1,535,725)
146	WRANGELL PUBLIC SD	7,407	0.04378%	75,712	90,916	(15,203)	7,315	(21,258)
148	CITY OF CORDOVA	27,325	0.16150%	279,317	335,404	(56,088)	22,847	(72,309)
149	NOME CITY SD	10,655	0.06297%	108,914	130,784	(21,870)	9,547	(29,466)
151	CITY OF KING COVE	7,251	0.04286%	74,124	89,008	(14,884)	6,117	(19,295)
152	ALASKA HOUSING FINANCE CORPORATION	135,037	0.79810%	1,380,365	1,657,545	(277,181)	116,081	(343,793)
153	LOWER YUKON SD	70,776	0.41830%	723,478	868,754	(145,276)	65,208	(180,081)
154	NORTHWEST ARCTIC BOROUGH SD	61,998	0.36642%	633,747	761,004	(127,258)	49,122	(164,015)
155	SOUTHEAST ISLAND SD	8,121	0.04800%	83,017	99,687	(16,670)	7,132	(22,889)
156	PRIBILOF SD	2,272	0.01343%	23,225	27,888	(4,664)	2,171	(5,959)
157	LOWER KUSKOKWIM SD	142,421	0.84174%	1,455,836	1,748,171	(292,336)	117,494	(368,173)
158	KODIAK ISLAND BOROUGH SD	68,419	0.40437%	699,385	839,823	(140,438)	56,801	(179,147)
159	YUKON FLATS SD	6,997	0.04136%	71,529	85,892	(14,363)	5,874	(19,492)
160	YUKON / KOYUKUK SD	20,894	0.12349%	213,584	256,473	(42,888)	17,416	(54,595)
161	NORTH SLOPE BOROUGH SD	94,007	0.55560%	960,950	1,153,911	(192,961)	76,573	(252,553)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(184)
163	CORDOVA COMMUNITY MEDICAL CENTER	49,640	0.29339%	507,427	609,320	(101,893)	92,602	(166,766)
164	LAKE AND PENINSULA BOROUGH SD	14,184	0.08383%	144,990	174,105	(29,114)	12,275	(38,975)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	352	(57,361)
166	TANANA SD	654	0.00386%	6,680	8,022	(1,341)	752	(2,572)
167	SOUTHEAST REGIONAL RESOURCE CENTER	20,574	0.12160%	210,308	252,538	(42,230)	19,614	(52,656)
168	HYDABURG CITY SD	6,561	0.03878%	67,065	80,531	(13,467)	7,443	(17,150)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 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	(41)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	9,257	0.05471%	94,623	113,623	(19,000)	8,364	(24,174)
171	CITY OF BARROW	6,963	0.04115%	71,177	85,469	(14,293)	6,360	(20,772)
172	CITY OF SAINT PAUL	15,907	0.09401%	162,601	195,252	(32,651)	15,621	(41,611)
173	MUNICIPALITY OF ANCHORAGE	1,467,446	8.67294%	15,000,365	18,012,476	(3,012,111)	1,231,703	(3,735,581)
174	KODIAK ISLAND BOROUGH	20,890	0.12346%	213,536	256,414	(42,879)	17,760	(55,474)
175	NOME JOINT UTILITY SYSTEM	3,377	0.01996%	34,516	41,447	(6,931)	3,545	(8,632)
176	CITY OF SAND POINT	11,358	0.06713%	116,101	139,414	(23,313)	9,570	(29,881)
177	KETCHIKAN GATEWAY BOROUGH SD	64,509	0.38126%	659,416	791,828	(132,412)	54,553	(166,429)
178	CITY OF DILLINGHAM	21,794	0.12881%	222,778	267,513	(44,734)	17,260	(59,737)
179	CITY OF UNALASKA	110,016	0.65022%	1,124,593	1,350,415	(225,821)	89,162	(282,567)
180	KENAI PENINSULA BOROUGH	178,626	1.05572%	1,825,928	2,192,578	(366,651)	148,827	(455,492)
181	CITY OF KETCHIKAN	75,089	0.44379%	767,570	921,700	(154,130)	65,627	(192,373)
182	CITY OF SEWARD	45,571	0.26933%	465,830	559,370	(93,540)	38,682	(115,911)
183	CITY OF FORT YUKON	6,734	0.03980%	68,838	82,661	(13,823)	8,582	(19,807)
184	BRISTOL BAY BOROUGH SD	4,672	0.02762%	47,762	57,353	(9,591)	4,690	(12,066)
185	CORDOVA CITY SD	7,403	0.04376%	75,678	90,874	(15,196)	6,574	(19,849)
186	CITY OF CRAIG	14,259	0.08427%	145,758	175,027	(29,269)	11,293	(37,646)
187	PETERSBURG MEDICAL CENTER	82,507	0.48764%	843,396	1,012,752	(169,356)	76,546	(210,769)
189	HAINES BOROUGH	20,205	0.11941%	206,533	248,005	(41,472)	16,634	(54,926)
190	KENAI PENINSULA BOROUGH SD	155,689	0.92016%	1,591,468	1,911,039	(319,571)	125,276	(404,503)
191	CITY OF NORTH POLE	24,693	0.14594%	252,416	303,101	(50,686)	20,752	(64,417)
192	CITY OF GALENA	7,581	0.04481%	77,495	93,056	(15,561)	6,485	(19,399)
193	CITY OF NENANA	2,215	0.01309%	22,645	27,192	(4,547)	3,590	(6,363)
195	YUPIIT SD	13,937	0.08237%	142,466	171,074	(28,608)	13,047	(35,727)
196	NENANA CITY SD	18,328	0.10832%	187,347	224,967	(37,620)	16,075	(48,201)
198	CITY OF SAXMAN	923	0.00545%	9,432	11,326	(1,894)	1,204	(2,809)
199	CITY OF HOONAH	11,474	0.06781%	117,288	140,840	(23,552)	9,314	(30,696)
200	CITY OF PELICAN	1,407	0.00831%	14,381	17,269	(2,888)	1,380	(3,780)
202	CITY OF WHITTIER	14,767	0.08728%	150,948	181,259	(30,311)	14,010	(38,294)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	13,681	0.08086%	139,853	167,936	(28,083)	10,956	(40,799)
204	CRAIG CITY SD	9,410	0.05561%	96,186	115,501	(19,314)	7,512	(24,680)
205	DILLINGHAM CITY SD	13,858	0.08190%	141,655	170,099	(28,445)	15,229	(37,326)
206	CITY OF THORNE BAY	4,036	0.02385%	41,254	49,538	(8,284)	3,332	(11,265)
208	CITY OF AKUTAN	6,780	0.04007%	69,307	83,224	(13,917)	6,903	(19,516)
209	UNALASKA CITY SD	8,329	0.04923%	85,140	102,237	(17,096)	7,230	(21,741)
211	KASHUNAMIUT SD	16,535	0.09773%	169,024	202,965	(33,940)	16,003	(43,164)
215	CITY OF HOMER	57,963	0.34257%	592,500	711,475	(118,975)	50,472	(148,262)
218	SPECIAL EDUCATION SERVICE AGENCY	2,088	0.01234%	21,340	25,625	(4,285)	1,752	(6,126)
219	BARTLETT REGIONAL HOSPITAL	373,323	2.20642%	3,816,140	4,582,431	(766,291)	320,753	(954,512)
220	NORTHWEST ARCTIC BOROUGH	21,615	0.12775%	220,951	265,318	(44,367)	21,974	(59,819)
221	SAINT MARY'S SD	10,729	0.06341%	109,673	131,696	(22,023)	10,723	(27,640)
223	BRISTOL BAY RHA	9,351	0.05527%	95,588	114,783	(19,194)	7,770	(25,394)
224	COPPER RIVER BASIN RHA	5,601	0.03311%	57,258	68,755	(11,497)	4,682	(14,786)
225	SKAGWAY CITY SD	3,627	0.02144%	37,080	44,525	(7,446)	3,786	(9,309)
227	CITY OF Klawock	8,030	0.04746%	82,086	98,569	(16,483)	7,132	(21,577)
228	PETERSBURG CITY SD	9,722	0.05746%	99,384	119,340	(19,956)	7,883	(25,449)
230	ALEUTIANS EAST BOROUGH	5,626	0.03325%	57,509	69,057	(11,548)	4,636	(14,432)
235	CITY OF HUSLIA	665	0.00393%	6,800	8,166	(1,366)	758	(2,208)
237	CITY OF KALTAG	130	0.00077%	1,328	1,594	(267)	174	(421)
240	HAINES BOROUGH SD	5,165	0.03052%	52,794	63,395	(10,601)	4,182	(14,409)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	377	0.00223%	3,852	4,625	(773)	330	(1,557)
244	ALEUTIANS EAST BOROUGH SD	8,567	0.05063%	87,572	105,156	(17,585)	7,479	(22,480)
246	DELTA/GREELY SD	12,620	0.07459%	129,002	154,906	(25,904)	10,937	(32,666)
247	LAKE AND PENINSULA BOROUGH	5,074	0.02999%	51,867	62,282	(10,415)	4,618	(13,099)
248	CITY AND BOROUGH OF YAKUTAT	6,369	0.03764%	65,107	78,181	(13,074)	5,742	(17,391)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 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%	-	-	-	316	(1,898)
251	KLAWOCK CITY SD	5,395	0.03189%	55,151	66,226	(11,074)	4,895	(13,857)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	25,116	0.14844%	256,733	308,286	(51,553)	21,974	(64,479)
257	PELICAN CITY SD	-	0.00000%	-	-	-	72	(186)
258	DENALI BOROUGH	6,264	0.03702%	64,036	76,894	(12,858)	5,331	(16,066)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	100	0.00059%	1,027	1,233	(206)	101	(255)
262	COOK INLET HOUSING AUTHORITY	110,474	0.65292%	1,129,270	1,356,030	(226,760)	99,826	(281,486)
263	INTERIOR RHA	11,621	0.06868%	118,791	142,645	(23,854)	11,463	(30,083)
264	YAKUTAT SD	1,751	0.01035%	17,899	21,494	(3,594)	1,748	(4,684)
265	KAKE CITY SD	5,145	0.03041%	52,597	63,159	(10,562)	4,582	(13,224)
267	ALEUTIAN HOUSING AUTHORITY	4,995	0.02952%	51,055	61,308	(10,252)	3,956	(14,471)
270	BERING STRAITS RHA	10,675	0.06309%	109,125	131,037	(21,913)	9,153	(28,565)
271	CITY OF EGEGIK	1,516	0.00896%	15,497	18,608	(3,112)	1,536	(3,914)
275	ILISAGVIK COLLEGE	50,841	0.30048%	519,705	624,063	(104,358)	40,558	(137,126)
276	NORTH PACIFIC RIM HA	8,719	0.05153%	89,128	107,025	(17,897)	7,913	(22,316)
278	SAXMAN SEAPORT	-	0.00000%	-	-	-	280	(607)
279	TLINGIT-HAIDA RHA	27,684	0.16362%	282,987	339,812	(56,825)	24,685	(74,092)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	4,670	0.02760%	47,742	57,329	(9,587)	3,812	(12,324)
282	CITY OF DELTA JUNCTION	1,298	0.00767%	13,265	15,929	(2,664)	1,028	(4,423)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	8	(195)
284	INTER-ISLAND FERRY AUTHORITY	9,083	0.05368%	92,843	111,486	(18,643)	7,680	(24,122)
286	CITY OF SELDOVIA	1,208	0.00714%	12,347	14,826	(2,479)	1,090	(3,253)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	10,402	0.06148%	106,334	127,686	(21,352)	10,086	(28,560)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	5	(88)
291	CITY OF SHAKTOOLIK	335	0.00198%	3,429	4,117	(689)	543	(1,072)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	17,164	0.10144%	175,454	210,685	(35,232)	17,391	(44,089)
296	MUNICIPALITY OF SKAGWAY	36,016	0.21286%	368,154	442,080	(73,926)	29,806	(92,321)
297	CITY OF NULATO	-	0.00000%	-	-	-	35	(1,109)
298	CITY OF ANIAK	2,813	0.01663%	28,759	34,534	(5,775)	2,944	(7,284)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,111	0.02430%	42,024	50,463	(8,439)	5,456	(25,881)
<b>Total</b>		<b>16,919,832</b>	<b>100.00000%</b>	<b>172,956,000</b>	<b>207,686,000</b>	<b>(34,730,000)</b>	<b>13,985,919</b>	<b>(43,593,336)</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability		Net OPEB Liability		Net OPEB Liability	
			Covered Payroll	Covered Payroll	1% Decrease Discount Rate (6.25% Discount Rate)	1% Increase Discount Rate (8.25% Discount Rate)	1% Decrease Discount Rate Trend	1% Increase Discount Rate Trend
101	STATE OF ALASKA				3,071,856	(31,779,382)	(33,850,048)	6,397,617
102	SOUTHWEST REGION SD				8,500	(87,937)	(93,667)	17,703
103	ANNETTE ISLAND SD				8,990	(93,006)	(99,066)	18,723
104	BERING STRAIT SD				22,727	(235,122)	(250,442)	47,333
105	CHATHAM SD				2,440	(25,240)	(26,885)	5,081
106	ALASKA MUNICIPAL LEAGUE							
107	CITY OF VALDEZ				34,293	(354,777)	(377,894)	71,421
108	JUNEAU BOROUGH SD				43,469	(449,704)	(479,006)	90,532
109	MATANUSKA-SUSITNA BOROUGH				89,275	(923,578)	(983,756)	185,929
110	MATANUSKA-SUSITNA BOROUGH SD				111,123	(1,149,606)	(1,224,511)	231,431
111	ANCHORAGE SD				283,801	(2,936,020)	(3,127,324)	591,060
112	COPPER RIVER SD				4,626	(47,860)	(50,979)	9,635
113	UNIVERSITY OF ALASKA				297,880	(3,081,664)	(3,282,457)	620,380
115	CITY OF KENAI				24,097	(249,296)	(265,540)	50,187
116	FAIRBANKS NORTH STAR BOROUGH				76,873	(795,279)	(847,097)	160,100
117	FAIRBANKS NORTH STAR BOROUGH SD				107,254	(1,109,578)	(1,181,876)	223,373
118	DENALI BOROUGH SD				5,192	(53,715)	(57,215)	10,814
120	CITY AND BOROUGH OF SITKA				32,219	(333,319)	(355,037)	67,102
121	CHUGACH SD				1,692	(17,501)	(18,642)	3,523
122	KETCHIKAN GATEWAY BOROUGH				17,689	(183,001)	(194,925)	36,841
123	CITY OF SOLDOTNA				12,930	(133,765)	(142,480)	26,929
124	IDITAROD AREA SD				2,649	(27,409)	(29,195)	5,518
125	KUSPUK SD				5,051	(52,258)	(55,663)	10,520
126	CITY AND BOROUGH OF JUNEAU				106,911	(1,106,028)	(1,178,094)	222,658
128	CITY OF KODIAK				24,251	(250,884)	(267,231)	50,506
129	CITY OF FAIRBANKS				32,162	(332,722)	(354,401)	66,981
131	CITY OF WASILLA				28,698	(296,891)	(316,236)	59,768
133	SITKA BOROUGH SD				8,941	(92,498)	(98,525)	18,621
134	CITY OF PALMER				13,698	(141,709)	(150,943)	28,528
135	CITY AND BOROUGH OF WRANGELL				10,776	(111,477)	(118,741)	22,442
136	CITY OF BETHEL				25,439	(263,172)	(280,320)	52,980
137	VALDEZ CITY SD				8,421	(87,121)	(92,798)	17,539
138	HOONAH CITY SD				1,140	(11,790)	(12,558)	2,373
139	CITY OF NOME				13,690	(141,628)	(150,856)	28,512
140	CITY OF KOTZEBUE				18,567	(192,077)	(204,592)	38,668
141	GALENA CITY SD				15,404	(159,358)	(169,741)	32,081
143	CITY OF PETERSBURG				15,945	(164,952)	(175,700)	33,207
144	BRISTOL BAY BOROUGH				12,775	(132,163)	(140,774)	26,606
145	NORTH SLOPE BOROUGH				219,947	(2,275,426)	(2,423,687)	458,074
146	WRANGELL PUBLIC SD				2,796	(28,930)	(30,814)	5,824
148	CITY OF CORDOVA				10,316	(106,726)	(113,680)	21,485
149	NOME CITY SD				4,023	(41,616)	(44,327)	8,378
151	CITY OF KING COVE				2,738	(28,323)	(30,168)	5,702
152	ALASKA HOUSING FINANCE CORPORATION				50,983	(527,433)	(561,800)	106,179
153	LOWER YUKON SD				26,721	(276,439)	(294,451)	55,651
154	NORTHWEST ARCTIC BOROUGH SD				23,407	(242,153)	(257,931)	48,749
155	SOUTHEAST ISLAND SD				3,066	(31,720)	(33,787)	6,386
156	PRIIBILOF SD				858	(8,874)	(9,452)	1,786
157	LOWER KUSKOKWIM SD				53,770	(556,271)	(592,516)	111,985
158	KODIAK ISLAND BOROUGH SD				25,831	(267,233)	(284,645)	53,798
159	YUKON FLATS SD				2,642	(27,331)	(29,112)	5,502
160	YUKON / KOYUKUK SD				7,889	(81,610)	(86,927)	16,429
161	NORTH SLOPE BOROUGH SD				35,492	(367,176)	(391,101)	73,918
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				18,741	(193,886)	(206,520)	39,032
164	LAKE AND PENINSULA BOROUGH SD				5,355	(55,400)	(59,010)	11,153
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				247	(2,553)	(2,719)	514
167	SOUTHEAST REGIONAL RESOURCE CENTER				7,768	(80,358)	(85,594)	16,177
168	HYDABURG CITY SD				2,477	(25,625)	(27,295)	5,159

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll (6.25% Discount Rate)	Net OPEB Liability 1% Decrease Discount Rate (8.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
169	CITY OF TANANA			-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL			3,495	(36,155)	(38,511)	7,279	
171	CITY OF BARROW			2,629	(27,196)	(28,969)	5,475	
172	CITY OF SAINT PAUL			6,006	(62,130)	(66,178)	12,508	
173	MUNICIPALITY OF ANCHORAGE			554,027	(5,731,597)	(6,105,054)	1,153,848	
174	KODIAK ISLAND BOROUGH			7,887	(81,591)	(86,908)	16,425	
175	NOME JOINT UTILITY SYSTEM			1,275	(13,189)	(14,048)	2,655	
176	CITY OF SAND POINT			4,288	(44,362)	(47,252)	8,931	
177	KETCHIKAN GATEWAY BOROUGH SD			24,355	(251,961)	(268,378)	50,723	
178	CITY OF DILLINGHAM			8,228	(85,123)	(90,669)	17,136	
179	CITY OF UNALASKA			41,536	(429,704)	(457,702)	86,505	
180	KENAI PENINSULA BOROUGH			67,439	(697,682)	(743,141)	140,453	
181	CITY OF KETCHIKAN			28,350	(293,286)	(312,396)	59,042	
182	CITY OF SEWARD			17,205	(177,992)	(189,590)	35,832	
183	CITY OF FORT YUKON			2,542	(26,303)	(28,017)	5,295	
184	BRISTOL BAY BOROUGH SD			1,764	(18,250)	(19,439)	3,674	
185	CORDOVA CITY SD			2,795	(28,916)	(30,801)	5,821	
186	CITY OF CRAIG			5,383	(55,694)	(59,323)	11,212	
187	PETERSBURG MEDICAL CENTER			31,150	(322,259)	(343,257)	64,875	
189	HAINES BOROUGH			7,628	(78,916)	(84,058)	15,887	
190	KENAI PENINSULA BOROUGH SD			58,780	(608,095)	(647,717)	122,418	
191	CITY OF NORTH POLE			9,323	(96,447)	(102,732)	19,416	
192	CITY OF GALENA			2,862	(29,610)	(31,540)	5,961	
193	CITY OF NENANA			836	(8,653)	(9,216)	1,742	
195	YUPIIT SD			5,262	(54,436)	(57,983)	10,959	
196	NENANA CITY SD			6,920	(71,585)	(76,249)	14,411	
198	CITY OF SAXMAN			348	(3,604)	(3,839)	726	
199	CITY OF HOONAH			4,332	(44,816)	(47,736)	9,022	
200	CITY OF PELICAN			531	(5,495)	(5,853)	1,106	
202	CITY OF WHITTIER			5,575	(57,677)	(61,435)	11,611	
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY			5,165	(53,438)	(56,919)	10,758	
204	CRAIG CITY SD			3,553	(36,752)	(39,147)	7,399	
205	DILLINGHAM CITY SD			5,232	(54,126)	(57,653)	10,896	
206	CITY OF THORNE BAY			1,524	(15,763)	(16,790)	3,173	
208	CITY OF AKUTAN			2,560	(26,482)	(28,207)	5,331	
209	UNALASKA CITY SD			3,145	(32,532)	(34,652)	6,549	
211	KASHUNAMIUT SD			6,243	(64,584)	(68,792)	13,002	
215	CITY OF HOMER			21,884	(226,393)	(241,144)	45,576	
218	SPECIAL EDUCATION SERVICE AGENCY			788	(8,154)	(8,685)	1,641	
219	BARTLETT REGIONAL HOSPITAL			140,946	(1,458,136)	(1,553,145)	293,542	
220	NORTHWEST ARCTIC BOROUGH			8,161	(84,425)	(89,926)	16,996	
221	SAINT MARY'S SD			4,051	(41,906)	(44,636)	8,436	
223	BRISTOL BAY RHA			3,530	(36,524)	(38,904)	7,353	
224	COPPER RIVER BASIN RHA			2,115	(21,878)	(23,303)	4,404	
225	SKAGWAY CITY SD			1,370	(14,168)	(15,091)	2,852	
227	CITY OF KLAWOCK			3,032	(31,365)	(33,408)	6,314	
228	PETERSBURG CITY SD			3,671	(37,974)	(40,448)	7,645	
230	ALEUTIANS EAST BOROUGH			2,124	(21,974)	(23,406)	4,424	
235	CITY OF HUSLIA			251	(2,598)	(2,768)	523	
237	CITY OF KALTAG			49	(507)	(540)	102	
240	HAINES BOROUGH SD			1,950	(20,172)	(21,487)	4,061	
242	CITY OF ELIM			-	-	-	-	
243	CITY OF ATKA			142	(1,472)	(1,568)	296	
244	ALEUTIANS EAST BOROUGH SD			3,234	(33,461)	(35,641)	6,736	
246	DELTA/GREELY SD			4,765	(49,291)	(52,503)	9,923	
247	LAKE AND PENINSULA BOROUGH			1,916	(19,818)	(21,109)	3,990	
248	CITY AND BOROUGH OF YAKUTAT			2,405	(24,877)	(26,498)	5,008	

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net	Net	Net	Net	Net
				OPEB Liability as % of Covered Payroll	OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)	OPEB Liability 1% Decrease Trend	OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				-	-	-	-
251	KLAWOCK CITY SD				2,037	(21,073)	(22,446)	4,242
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				9,482	(98,097)	(104,489)	19,748
257	PELICAN CITY SD				-	-	-	-
258	DENALI BOROUGH				2,365	(24,468)	(26,062)	4,926
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				38	(392)	(418)	79
262	COOK INLET HOUSING AUTHORITY				41,709	(431,491)	(459,606)	86,865
263	INTERIOR RHA				4,387	(45,390)	(48,347)	9,138
264	YAKUTAT SD				661	(6,839)	(7,285)	1,377
265	KAKE CITY SD				1,943	(20,097)	(21,407)	4,046
267	ALEUTIAN HOUSING AUTHORITY				1,886	(19,508)	(20,779)	3,927
270	BERING STRAITS RHA				4,030	(41,696)	(44,413)	8,394
271	CITY OF EGEGIK				572	(5,921)	(6,307)	1,192
275	ILISAGVIK COLLEGE				19,195	(198,578)	(211,517)	39,976
276	NORTH PACIFIC RIM HA				3,292	(34,056)	(36,275)	6,856
278	SAXMAN SEAPORT				-	-	-	-
279	TLINGIT-HAIDA RHA				10,452	(108,129)	(115,174)	21,768
280	CITY OF TOKSOOK BAY				-	-	-	-
281	BARANOF ISLAND HA				1,763	(18,242)	(19,431)	3,672
282	CITY OF DELTA JUNCTION				490	(5,069)	(5,399)	1,020
283	CITY OF ANDERSON				-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY				3,429	(35,475)	(37,786)	7,142
286	CITY OF SELDOVIA				456	(4,718)	(5,025)	950
288	NORTHWEST INUPIAT HOUSING AUTHORITY				3,927	(40,630)	(43,277)	8,179
290	CITY OF UPPER KALSKAG				-	-	-	-
291	CITY OF SHAKTOOLIK				127	(1,310)	(1,396)	264
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				6,480	(67,040)	(71,409)	13,496
296	MUNICIPALITY OF SKAGWAY				13,597	(140,671)	(149,836)	28,319
297	CITY OF NULATO				-	-	-	-
298	CITY OF ANIAK				1,062	(10,989)	(11,705)	2,212
299	ALASKA GASLINE DEVELOPMENT CORPORATION				1,552	(16,057)	(17,104)	3,233
<b>Total</b>		<b>120.08%</b>	<b>1,548,116,000</b>	<b>-2.24%</b>	<b>6,388,000</b>	<b>(66,086,000)</b>	<b>(70,392,000)</b>	<b>13,304,000</b>

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



State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

		Deferred Outflows of Resources							
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
							Between Projected and Actual Investment Earnings		
101	STATE OF ALASKA	(16,700,934)	48.08792%	827,863	3,233,696	-	2,382,083	3,565	6,447,207
102	SOUTHWEST REGION SD	(46,213)	0.13306%	2,291	8,948	-	6,591	1,964	19,794
103	ANNETTE ISLAND SD	(48,877)	0.14073%	2,423	9,464	-	6,971	3,522	22,380
104	BERING STRAIT SD	(123,563)	0.35578%	6,125	23,925	-	17,624	407	48,081
105	CHATHAM SD	(13,264)	0.03819%	658	2,568	-	1,892	397	5,515
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	(186,445)	0.53684%	9,242	36,100	-	26,593	5,430	77,365
108	JUNEAU BOROUGH SD	(236,332)	0.68048%	11,715	45,759	-	33,708	3,343	94,525
109	MATANUSKA-SUSITNA BOROUGH	(485,365)	1.39754%	24,059	93,978	-	69,228	18,533	205,799
110	MATANUSKA-SUSITNA BOROUGH SD	(604,149)	1.73956%	29,948	116,978	-	86,171	10,762	243,858
111	ANCHORAGE SD	(1,542,959)	4.44273%	76,484	298,753	-	220,075	6,723	602,035
112	COPPER RIVER SD	(25,152)	0.07242%	1,247	4,870	-	3,587	870	10,574
113	UNIVERSITY OF ALASKA	(1,619,499)	4.66311%	80,278	313,573	-	230,992	124,017	748,860
115	CITY OF KENAI	(131,012)	0.37723%	6,494	25,367	-	18,686	902	51,450
116	FAIRBANKS NORTH STAR BOROUGH	(417,941)	1.20340%	20,717	80,923	-	59,612	7,415	168,667
117	FAIRBANKS NORTH STAR BOROUGH SD	(583,114)	1.67899%	28,905	112,905	-	83,171	5,397	230,377
118	DENALI BOROUGH SD	(28,229)	0.08128%	1,399	5,466	-	4,026	958	11,849
120	CITY AND BOROUGH OF SITKA	(175,168)	0.50437%	8,683	33,917	-	24,985	3,282	70,866
121	CHUGACH SD	(9,197)	0.02648%	456	1,781	-	1,312	174	3,723
122	KETCHIKAN GATEWAY BOROUGH	(96,172)	0.27691%	4,767	18,621	-	13,717	2,074	39,180
123	CITY OF SOLDOTNA	(70,297)	0.20241%	3,485	13,611	-	10,027	-	27,122
124	IDITAROD AREA SD	(14,404)	0.04147%	714	2,789	-	2,054	1,487	7,045
125	KUSPUK SD	(27,463)	0.07908%	1,361	5,317	-	3,917	3,257	13,853
126	CITY AND BOROUGH OF JUNEAU	(581,248)	1.67362%	28,812	112,543	-	82,904	11,355	235,615
128	CITY OF KODIAK	(131,846)	0.37963%	6,536	25,529	-	18,805	2,758	53,627
129	CITY OF FAIRBANKS	(174,854)	0.50347%	8,668	33,856	-	24,940	13,683	81,146
131	CITY OF WASILLA	(156,024)	0.44925%	7,734	30,210	-	22,254	4,776	64,974
133	SITKA BOROUGH SD	(48,610)	0.13997%	2,410	9,412	-	6,933	-	18,755
134	CITY OF PALMER	(74,472)	0.21443%	3,692	14,420	-	10,622	1,524	30,257
135	CITY AND BOROUGH OF WRANGELL	(58,584)	0.16869%	2,904	11,343	-	8,356	4,668	27,272
136	CITY OF BETHEL	(138,304)	0.39823%	6,856	26,779	-	19,727	3,410	56,771
137	VALDEZ CITY SD	(45,785)	0.13183%	2,270	8,865	-	6,530	2,050	19,715
138	HOONAH CITY SD	(6,196)	0.01784%	307	1,200	-	884	255	2,645
139	CITY OF NOME	(74,429)	0.21431%	3,689	14,411	-	10,616	1,851	30,567
140	CITY OF KOTZEBUE	(100,942)	0.29065%	5,004	19,545	-	14,398	2,323	41,269
141	GALENA CITY SD	(83,747)	0.24114%	4,151	16,215	-	11,945	1,320	33,632
143	CITY OF PETERSBURG	(86,687)	0.24960%	4,297	16,785	-	12,364	2,386	35,832
144	BRISTOL BAY BOROUGH	(69,455)	0.19999%	3,443	13,448	-	9,907	4,293	31,090
145	NORTH SLOPE BOROUGH	(1,195,799)	3.44313%	59,276	231,535	-	170,559	14,792	476,161
146	WRANGELL PUBLIC SD	(15,203)	0.04378%	754	2,944	-	2,168	1,449	7,315
148	CITY OF CORDOVA	(56,088)	0.16150%	2,780	10,860	-	8,000	1,207	22,847
149	NOME CITY SD	(21,870)	0.06297%	1,084	4,235	-	3,119	1,109	9,547
151	CITY OF KING COVE	(14,884)	0.04286%	738	2,882	-	2,123	374	6,117
152	ALASKA HOUSING FINANCE CORPORATION	(277,181)	0.79810%	13,740	53,669	-	39,535	9,137	116,081
153	LOWER YUKON SD	(145,276)	0.41830%	7,201	28,129	-	20,721	9,157	65,208
154	NORTHWEST ARCTIC BOROUGH SD	(127,258)	0.36642%	6,308	24,640	-	18,151	23	49,122
155	SOUTHEAST ISLAND SD	(16,670)	0.04800%	826	3,228	-	2,378	700	7,132
156	PRIBILOF SD	(4,664)	0.01343%	231	903	-	665	371	2,171
157	LOWER KUSKOKWIM SD	(292,336)	0.84174%	14,491	56,603	-	41,696	4,703	117,494
158	KODIAK ISLAND BOROUGH SD	(140,438)	0.40437%	6,962	27,192	-	20,031	2,617	56,801
159	YUKON FLATS SD	(14,363)	0.04136%	712	2,781	-	2,049	332	5,874
160	YUKON / KOYUKUK SD	(42,888)	0.12349%	2,126	8,304	-	6,117	868	17,416
161	NORTH SLOPE BOROUGH SD	(192,961)	0.55560%	9,565	37,362	-	27,522	2,124	76,573
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(101,893)	0.29339%	5,051	19,729	-	14,533	53,289	92,602
164	LAKE AND PENINSULA BOROUGH SD	(29,114)	0.08383%	1,443	5,637	-	4,153	1,042	12,275
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	352	352
166	TANANA SD	(1,341)	0.00386%	66	260	-	191	234	752
167	SOUTHEAST REGIONAL RESOURCE CENTER	(42,230)	0.12160%	2,093	8,177	-	6,023	3,321	19,614
168	HYDABURG CITY SD	(13,467)	0.03878%	668	2,607	-	1,921	2,247	7,443

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

		Deferred Outflows of Resources							
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
							Between Projected and Actual Investment Earnings		
169	CITY OF TANANA	-	0.00000%	-	-	-	-	22	22
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(19,000)	0.05471%	942	3,679	-	2,710	1,033	8,364
171	CITY OF BARROW	(14,293)	0.04115%	708	2,767	-	2,039	846	6,360
172	CITY OF SAINT PAUL	(32,651)	0.09401%	1,618	6,322	-	4,657	3,024	15,621
173	MUNICIPALITY OF ANCHORAGE	(3,012,111)	8.67294%	149,310	583,216	-	429,623	69,554	1,231,703
174	KODIAK ISLAND BOROUGH	(42,879)	0.12346%	2,125	8,302	-	6,116	1,216	17,760
175	NOME JOINT UTILITY SYSTEM	(6,931)	0.01996%	344	1,342	-	989	871	3,545
176	CITY OF SAND POINT	(23,313)	0.06713%	1,156	4,514	-	3,325	575	9,570
177	KETCHIKAN GATEWAY BOROUGH SD	(132,412)	0.38126%	6,564	25,638	-	18,886	3,465	54,553
178	CITY OF DILLINGHAM	(44,734)	0.12881%	2,217	8,662	-	6,381	-	17,260
179	CITY OF UNALASKA	(225,821)	0.65022%	11,194	43,724	-	32,209	2,035	89,162
180	KENAI PENINSULA BOROUGH	(366,651)	1.05572%	18,175	70,992	-	52,296	7,364	148,827
181	CITY OF KETCHIKAN	(154,130)	0.44379%	7,640	29,843	-	21,984	6,160	65,627
182	CITY OF SEWARD	(93,540)	0.26933%	4,637	18,112	-	13,342	2,592	38,682
183	CITY OF FORT YUKON	(13,823)	0.03980%	685	2,676	-	1,972	3,249	8,582
184	BRISTOL BAY BOROUGH SD	(9,591)	0.02762%	475	1,857	-	1,368	989	4,690
185	CORDOVA CITY SD	(15,196)	0.04376%	753	2,942	-	2,167	711	6,574
186	CITY OF CRAIG	(29,269)	0.08427%	1,451	5,667	-	4,175	-	11,293
187	PETERSBURG MEDICAL CENTER	(169,356)	0.48764%	8,395	32,791	-	24,156	11,205	76,546
189	HAINES BOROUGH	(41,472)	0.11941%	2,056	8,030	-	5,915	633	16,634
190	KENAI PENINSULA BOROUGH SD	(319,571)	0.92016%	15,841	61,876	-	45,581	1,977	125,276
191	CITY OF NORTH POLE	(50,686)	0.14594%	2,512	9,814	-	7,229	1,197	20,752
192	CITY OF GALENA	(15,561)	0.04481%	771	3,013	-	2,220	481	6,485
193	CITY OF NENANA	(4,547)	0.01309%	225	880	-	649	1,836	3,590
195	YUPIIT SD	(28,608)	0.08237%	1,418	5,539	-	4,080	2,009	13,047
196	NENANA CITY SD	(37,620)	0.10832%	1,865	7,284	-	5,366	1,561	16,075
198	CITY OF SAXMAN	(1,894)	0.00545%	94	367	-	270	474	1,204
199	CITY OF HOONAH	(23,552)	0.06781%	1,167	4,560	-	3,359	227	9,314
200	CITY OF PELICAN	(2,888)	0.00831%	143	559	-	412	266	1,380
202	CITY OF WHITTIER	(30,311)	0.08728%	1,503	5,869	-	4,323	2,315	14,010
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(28,083)	0.08086%	1,392	5,438	-	4,006	121	10,956
204	CRAIG CITY SD	(19,314)	0.05561%	957	3,740	-	2,755	60	7,512
205	DILLINGHAM CITY SD	(28,445)	0.08190%	1,410	5,508	-	4,057	4,254	15,229
206	CITY OF THORNE BAY	(8,284)	0.02385%	411	1,604	-	1,182	136	3,332
208	CITY OF AKUTAN	(13,917)	0.04007%	690	2,695	-	1,985	1,534	6,903
209	UNALASKA CITY SD	(17,096)	0.04923%	847	3,310	-	2,438	634	7,230
211	KASHUNAMIUT SD	(33,940)	0.09773%	1,682	6,572	-	4,841	2,908	16,003
215	CITY OF HOMER	(118,975)	0.34257%	5,898	23,036	-	16,970	4,568	50,472
218	SPECIAL EDUCATION SERVICE AGENCY	(4,285)	0.01234%	212	830	-	611	99	1,752
219	BARTLETT REGIONAL HOSPITAL	(766,291)	2.20642%	37,985	148,372	-	109,297	25,098	320,753
220	NORTHWEST ARCTIC BOROUGH	(44,367)	0.12775%	2,199	8,591	-	6,328	4,856	21,974
221	SAINT MARY'S SD	(22,023)	0.06341%	1,092	4,264	-	3,141	2,226	10,723
223	BRISTOL BAY RHA	(19,194)	0.05527%	951	3,716	-	2,738	364	7,770
224	COPPER RIVER BASIN RHA	(11,497)	0.03311%	570	2,226	-	1,640	246	4,682
225	SKAGWAY CITY SD	(7,446)	0.02144%	369	1,442	-	1,062	914	3,786
227	CITY OF KLAWOCK	(16,483)	0.04746%	817	3,192	-	2,351	772	7,132
228	PETERSBURG CITY SD	(19,956)	0.05746%	989	3,864	-	2,846	183	7,883
230	ALEUTIANS EAST BOROUGH	(11,548)	0.03325%	572	2,236	-	1,647	181	4,636
235	CITY OF HUSLIA	(1,366)	0.00393%	68	264	-	195	231	758
237	CITY OF KALTAG	(267)	0.00077%	13	52	-	38	71	174
240	HAINES BOROUGH SD	(10,601)	0.03052%	525	2,053	-	1,512	92	4,182
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	(773)	0.00223%	38	150	-	110	32	330
244	ALEUTIANS EAST BOROUGH SD	(17,585)	0.05063%	872	3,405	-	2,508	694	7,479
246	DELTA/GREELEY SD	(25,904)	0.07459%	1,284	5,016	-	3,695	942	10,937
247	LAKE AND PENINSULA BOROUGH	(10,415)	0.02999%	516	2,017	-	1,486	600	4,618
248	CITY AND BOROUGH OF YAKUTAT	(13,074)	0.03764%	648	2,531	-	1,865	698	5,742

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

		Deferred Outflows of Resources							
Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
							Between Projected and Actual Investment Earnings		
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	-	316	316
251	KLAWOCK CITY SD	(11,074)	0.03189%	549	2,144	-	1,580	622	4,895
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(51,553)	0.14844%	2,555	9,982	-	7,353	2,084	21,974
257	PELICAN CITY SD	-	0.00000%	-	-	-	-	72	72
258	DENALI BOROUGH	(12,858)	0.03702%	637	2,490	-	1,834	370	5,331
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	(206)	0.00059%	10	40	-	29	21	101
262	COOK INLET HOUSING AUTHORITY	(226,760)	0.65292%	11,240	43,906	-	32,343	12,336	99,826
263	INTERIOR RHA	(23,854)	0.06868%	1,182	4,619	-	3,402	2,260	11,463
264	YAKUTAT SD	(3,594)	0.01035%	178	696	-	513	361	1,748
265	KAKE CITY SD	(10,562)	0.03041%	524	2,045	-	1,506	507	4,582
267	ALEUTIAN HOUSING AUTHORITY	(10,252)	0.02952%	508	1,985	-	1,462	-	3,956
270	BERING STRAITS RHA	(21,913)	0.06309%	1,086	4,243	-	3,125	699	9,153
271	CITY OF EGEGIK	(3,112)	0.00896%	154	603	-	444	336	1,536
275	ILISAGVIK COLLEGE	(104,358)	0.30048%	5,173	20,206	-	14,885	294	40,558
276	NORTH PACIFIC RIM HA	(17,897)	0.05153%	887	3,465	-	2,553	1,008	7,913
278	SAXMAN SEAPORT	-	0.00000%	-	-	-	-	280	280
279	TLINGIT-HAIDA RHA	(56,825)	0.16362%	2,817	11,003	-	8,105	2,760	24,685
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-
281	BARANOF ISLAND HA	(9,587)	0.02760%	475	1,856	-	1,367	113	3,812
282	CITY OF DELTA JUNCTION	(2,664)	0.00767%	132	516	-	380	-	1,028
283	CITY OF ANDERSON	-	0.00000%	-	-	-	-	8	8
284	INTER-ISLAND FERRY AUTHORITY	(18,643)	0.05368%	924	3,610	-	2,659	487	7,680
286	CITY OF SELDOVIA	(2,479)	0.00714%	123	480	-	354	133	1,090
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(21,352)	0.06148%	1,058	4,134	-	3,045	1,847	10,086
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	-	5	5
291	CITY OF SHAKTOOLIK	(689)	0.00198%	34	133	-	98	277	543
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(35,232)	0.10144%	1,746	6,822	-	5,025	3,798	17,391
296	MUNICIPALITY OF SKAGWAY	(73,926)	0.21286%	3,665	14,314	-	10,544	1,284	29,806
297	CITY OF NULATO	-	0.00000%	-	-	-	-	35	35
298	CITY OF ANIAK	(5,775)	0.01663%	286	1,118	-	824	716	2,944
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(8,439)	0.02430%	418	1,634	-	1,204	2,200	5,456
<b>Total</b>		<b>(34,730,000)</b>	<b>100.00000%</b>	<b>1,721,562</b>	<b>6,724,550</b>	<b>-</b>	<b>4,953,600</b>	<b>586,208</b>	<b>13,985,919</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

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 Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA	(656,267)	(20,024,966)	-	-	(149,092)	(20,830,325)	3,720,507	(38,088)	3,682,420
102	SOUTHWEST REGION SD	(1,816)	(55,411)	-	-	(837)	(58,064)	10,295	196	10,491
103	ANNETTE ISLAND SD	(1,921)	(58,605)	-	-	(341)	(60,867)	10,888	581	11,470
104	BERING STRAIT SD	(4,855)	(148,156)	-	-	(1,883)	(154,894)	27,526	(331)	27,195
105	CHATHAM SD	(521)	(15,905)	-	-	(303)	(16,728)	2,955	21	2,976
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(7,326)	(223,554)	-	-	(1,201)	(232,082)	41,535	1,074	42,609
108	JUNEAU BOROUGH SD	(9,287)	(283,370)	-	-	(932)	(293,588)	52,648	630	53,279
109	MATANUSKA-SUSITNA BOROUGH	(19,073)	(581,969)	-	-	-	(601,041)	108,126	3,708	111,834
110	MATANUSKA-SUSITNA BOROUGH SD	(23,740)	(724,395)	-	-	(4,659)	(752,794)	134,588	1,103	135,691
111	ANCHORAGE SD	(60,631)	(1,850,058)	-	-	(22,769)	(1,933,458)	343,729	(2,529)	341,200
112	COPPER RIVER SD	(988)	(30,158)	-	-	(331)	(31,477)	5,603	120	5,724
113	UNIVERSITY OF ALASKA	(63,639)	(1,941,832)	-	-	(311)	(2,005,781)	360,780	26,625	387,405
115	CITY OF KENAI	(5,148)	(157,088)	-	-	(1,547)	(163,782)	29,186	(50)	29,136
116	FAIRBANKS NORTH STAR BOROUGH	(16,423)	(501,125)	-	-	(8,425)	(525,973)	93,106	332	93,438
117	FAIRBANKS NORTH STAR BOROUGH SD	(22,914)	(699,172)	-	-	(9,584)	(731,670)	129,902	(243)	129,658
118	DENALI BOROUGH SD	(1,109)	(33,847)	-	-	(1,405)	(36,362)	6,289	(82)	6,207
120	CITY AND BOROUGH OF SITKA	(6,883)	(210,032)	-	-	(8,154)	(225,069)	39,023	(1,134)	37,889
121	CHUGACH SD	(361)	(11,028)	-	-	(744)	(12,134)	2,049	(121)	1,928
122	KETCHIKAN GATEWAY BOROUGH	(3,779)	(115,313)	-	-	(1,022)	(120,114)	21,424	49	21,474
123	CITY OF SOLDOTNA	(2,762)	(84,288)	-	-	(2,137)	(89,187)	15,660	(493)	15,168
124	IDITAROD AREA SD	(566)	(17,271)	-	-	(2,212)	(20,049)	3,209	(3)	3,206
125	KUSPUK SD	(1,079)	(32,929)	-	-	(1,701)	(35,709)	6,118	279	6,397
126	CITY AND BOROUGH OF JUNEAU	(22,840)	(696,936)	-	-	(9,267)	(729,043)	129,486	817	130,303
128	CITY OF KODIAK	(5,181)	(158,088)	-	-	(1,904)	(165,173)	29,372	313	29,685
129	CITY OF FAIRBANKS	(6,871)	(209,656)	-	-	-	(216,527)	38,953	2,458	41,411
131	CITY OF WASILLA	(6,131)	(187,078)	-	-	(332)	(193,542)	34,758	970	35,728
133	SITKA BOROUGH SD	(1,910)	(58,285)	-	-	(2,292)	(62,487)	10,829	(493)	10,336
134	CITY OF PALMER	(2,926)	(89,294)	-	-	(3,208)	(95,429)	16,590	(187)	16,403
135	CITY AND BOROUGH OF WRANGELL	(2,302)	(70,245)	-	-	(3,583)	(76,130)	13,051	268	13,319
136	CITY OF BETHEL	(5,435)	(165,831)	-	-	(1,237)	(172,503)	30,810	546	31,356
137	VALDEZ CITY SD	(1,799)	(54,897)	-	-	(1,440)	(58,137)	10,200	147	10,347
138	HOONAH CITY SD	(243)	(7,429)	-	-	(839)	(8,511)	1,380	(173)	1,208
139	CITY OF NOME	(2,925)	(89,243)	-	-	(1,456)	(93,624)	16,581	54	16,634
140	CITY OF KOTZEBUE	(3,967)	(121,033)	-	-	(1,785)	(126,784)	22,487	172	22,659
141	GALENA CITY SD	(3,291)	(100,415)	-	-	(1,656)	(105,362)	18,657	(154)	18,503
143	CITY OF PETERSBURG	(3,406)	(103,941)	-	-	(1,178)	(108,525)	19,311	214	19,525
144	BRISTOL BAY BOROUGH	(2,729)	(83,279)	-	-	-	(86,008)	15,473	813	16,286
145	NORTH SLOPE BOROUGH	(46,989)	(1,433,802)	-	-	(54,934)	(1,535,725)	266,391	(6,830)	259,561
146	WRANGELL PUBLIC SD	(597)	(18,229)	-	-	(2,431)	(21,258)	3,387	(91)	3,295
148	CITY OF CORDOVA	(2,204)	(67,251)	-	-	(2,855)	(72,309)	12,495	(421)	12,074
149	NOME CITY SD	(859)	(26,223)	-	-	(2,383)	(29,466)	4,872	(324)	4,548
151	CITY OF KING COVE	(585)	(17,847)	-	-	(864)	(19,295)	3,316	(98)	3,217
152	ALASKA HOUSING FINANCE CORPORATION	(10,892)	(332,349)	-	-	(552)	(343,793)	61,748	1,675	63,423
153	LOWER YUKON SD	(5,709)	(174,191)	-	-	(182)	(180,081)	32,364	1,760	34,124
154	NORTHWEST ARCTIC BOROUGH SD	(5,001)	(152,586)	-	-	(6,428)	(164,015)	28,350	(1,278)	27,072
155	SOUTHEAST ISLAND SD	(655)	(19,988)	-	-	(2,246)	(22,889)	3,714	(229)	3,485
156	PRIBILOF SD	(183)	(5,592)	-	-	(184)	(5,959)	1,039	37	1,076
157	LOWER KUSKOKWIM SD	(11,487)	(350,520)	-	-	(6,165)	(368,173)	65,124	(115)	65,009
158	KODIAK ISLAND BOROUGH SD	(5,519)	(168,390)	-	-	(5,238)	(179,147)	31,286	(521)	30,765
159	YUKON FLATS SD	(564)	(17,222)	-	-	(1,705)	(19,492)	3,200	(269)	2,930
160	YUKON / KOYUKUK SD	(1,685)	(51,424)	-	-	(1,485)	(54,595)	9,554	(90)	9,464
161	NORTH SLOPE BOROUGH SD	(7,582)	(231,367)	-	-	(13,603)	(252,553)	42,986	(1,732)	41,254
162	ALEUTIAN REGION SD	-	-	-	-	(184)	(184)	-	(60)	(60)
163	CORDOVA COMMUNITY MEDICAL CENTER	(4,004)	(122,173)	-	-	(40,589)	(166,766)	22,699	3,209	25,908
164	LAKE AND PENINSULA BOROUGH SD	(1,144)	(34,909)	-	-	(2,922)	(38,975)	6,486	(357)	6,129
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(57,361)	(57,361)	-	(11,301)	(11,301)
166	TANANA SD	(53)	(1,608)	-	-	(911)	(2,572)	299	(117)	182
167	SOUTHEAST REGIONAL RESOURCE CENTER	(1,659)	(50,636)	-	-	(361)	(52,656)	9,408	468	9,876
168	HYDABURG CITY SD	(529)	(16,147)	-	-	(473)	(17,150)	3,000	353	3,353

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

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 Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
169	CITY OF TANANA	-	-	-	-	(41)	(41)	-	(3)	(3)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(747)	(22,782)	-	-	(645)	(24,174)	4,233	142	4,375
171	CITY OF BARROW	(562)	(17,137)	-	-	(3,073)	(20,772)	3,184	(380)	2,804
172	CITY OF SAINT PAUL	(1,283)	(39,149)	-	-	(1,179)	(41,611)	7,274	262	7,536
173	MUNICIPALITY OF ANCHORAGE	(118,362)	(3,611,620)	-	-	(5,599)	(3,735,581)	671,015	15,150	686,165
174	KODIAK ISLAND BOROUGH	(1,685)	(51,413)	-	-	(2,376)	(55,474)	9,552	(108)	9,445
175	NOME JOINT UTILITY SYSTEM	(272)	(8,310)	-	-	(49)	(8,632)	1,544	206	1,750
176	CITY OF SAND POINT	(916)	(27,953)	-	-	(1,011)	(29,881)	5,194	(69)	5,125
177	KETCHIKAN GATEWAY BOROUGH SD	(5,203)	(158,767)	-	-	(2,459)	(166,429)	29,498	263	29,761
178	CITY OF DILLINGHAM	(1,758)	(53,638)	-	-	(4,341)	(59,737)	9,966	(803)	9,163
179	CITY OF UNALASKA	(8,874)	(270,767)	-	-	(2,927)	(282,567)	50,307	40	50,347
180	KENAI PENINSULA BOROUGH	(14,408)	(439,626)	-	-	(1,458)	(455,492)	81,680	850	82,530
181	CITY OF KETCHIKAN	(6,057)	(184,807)	-	-	(1,510)	(192,373)	34,336	851	35,187
182	CITY OF SEWARD	(3,676)	(112,157)	-	-	(78)	(115,911)	20,838	456	21,294
183	CITY OF FORT YUKON	(543)	(16,574)	-	-	(2,689)	(19,807)	3,079	175	3,254
184	BRISTOL BAY BOROUGH SD	(377)	(11,500)	-	-	(189)	(12,066)	2,137	195	2,332
185	CORDOVA CITY SD	(597)	(18,221)	-	-	(1,031)	(19,849)	3,385	11	3,396
186	CITY OF CRAIG	(1,150)	(35,094)	-	-	(1,402)	(37,646)	6,520	(291)	6,230
187	PETERSBURG MEDICAL CENTER	(6,655)	(203,063)	-	-	(1,051)	(210,769)	37,728	1,845	39,573
189	HAINES BOROUGH	(1,630)	(49,727)	-	-	(3,570)	(54,926)	9,239	(409)	8,829
190	KENAI PENINSULA BOROUGH SD	(12,558)	(383,176)	-	-	(8,769)	(404,503)	71,192	(1,467)	69,725
191	CITY OF NORTH POLE	(1,992)	(60,774)	-	-	(1,651)	(64,417)	11,291	(45)	11,246
192	CITY OF GALENA	(611)	(18,658)	-	-	(129)	(19,399)	3,467	80	3,547
193	CITY OF NENANA	(179)	(5,452)	-	-	(732)	(6,363)	1,013	220	1,233
195	YUPIIT SD	(1,124)	(34,301)	-	-	(302)	(35,727)	6,373	396	6,769
196	NENANA CITY SD	(1,478)	(45,107)	-	-	(1,616)	(48,201)	8,381	7	8,388
198	CITY OF SAXMAN	(74)	(2,271)	-	-	(463)	(2,809)	422	(23)	399
199	CITY OF HOONAH	(925)	(28,239)	-	-	(1,531)	(30,696)	5,247	(251)	4,995
200	CITY OF PELICAN	(113)	(3,462)	-	-	(204)	(3,780)	643	9	652
202	CITY OF WHITTIER	(1,191)	(36,344)	-	-	(759)	(38,294)	6,752	354	7,106
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(1,104)	(33,672)	-	-	(6,023)	(40,799)	6,256	(1,127)	5,129
204	CRAIG CITY SD	(759)	(23,159)	-	-	(762)	(24,680)	4,303	(135)	4,168
205	DILLINGHAM CITY SD	(1,118)	(34,106)	-	-	(2,102)	(37,326)	6,337	262	6,598
206	CITY OF THORNE BAY	(326)	(9,933)	-	-	(1,007)	(11,265)	1,845	(148)	1,697
208	CITY OF AKUTAN	(547)	(16,687)	-	-	(2,282)	(19,516)	3,100	(15)	3,085
209	UNALASKA CITY SD	(672)	(20,499)	-	-	(570)	(21,741)	3,809	46	3,854
211	KASHUNAMIUT SD	(1,334)	(40,696)	-	-	(1,134)	(43,164)	7,561	186	7,747
215	CITY OF HOMER	(4,675)	(142,655)	-	-	(932)	(148,262)	26,504	568	27,073
218	SPECIAL EDUCATION SERVICE AGENCY	(168)	(5,138)	-	-	(820)	(6,126)	955	(150)	805
219	BARTLETT REGIONAL HOSPITAL	(30,112)	(918,807)	-	-	(5,593)	(954,512)	170,708	3,935	174,643
220	NORTHWEST ARCTIC BOROUGH	(1,743)	(53,198)	-	-	(4,877)	(59,819)	9,884	(248)	9,635
221	SAINT MARY'S SD	(865)	(26,406)	-	-	(369)	(27,640)	4,906	362	5,268
223	BRISTOL BAY RHA	(754)	(23,015)	-	-	(1,625)	(25,394)	4,276	(305)	3,971
224	COPPER RIVER BASIN RHA	(452)	(13,786)	-	-	(548)	(14,786)	2,561	(96)	2,466
225	SKAGWAY CITY SD	(293)	(8,928)	-	-	(89)	(9,309)	1,659	149	1,808
227	CITY OF KLAUWOCK	(648)	(19,764)	-	-	(1,165)	(21,577)	3,672	(88)	3,584
228	PETERSBURG CITY SD	(784)	(23,928)	-	-	(736)	(25,449)	4,446	(92)	4,353
230	ALEUTIANS EAST BOROUGH	(454)	(13,846)	-	-	(132)	(14,432)	2,573	24	2,596
235	CITY OF HUSLIA	(54)	(1,637)	-	-	(517)	(2,208)	304	(47)	257
237	CITY OF KALTAG	(10)	(320)	-	-	(91)	(421)	59	(6)	53
240	HAINES BOROUGH SD	(417)	(12,711)	-	-	(1,281)	(14,409)	2,362	(248)	2,113
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	(30)	(927)	-	-	(599)	(1,557)	172	(135)	37
244	ALEUTIANS EAST BOROUGH SD	(691)	(21,085)	-	-	(704)	(22,480)	3,917	(43)	3,874
246	DELTA/GREELY SD	(1,018)	(31,060)	-	-	(589)	(32,666)	5,771	2	5,773
247	LAKE AND PENINSULA BOROUGH	(409)	(12,488)	-	-	(202)	(13,099)	2,320	69	2,389
248	CITY AND BOROUGH OF YAKUTAT	(514)	(15,676)	-	-	(1,202)	(17,391)	2,912	(77)	2,836

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2022

		Deferred Inflows of Resources					OPEB Expense Recognized				
Employer Number	Employer Name	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	-	-	-	-	(1,898)	(1,898)	-	(323)	(323)	
251	KLAWOCK CITY SD	(435)	(13,279)	-	-	(143)	(13,857)	2,467	75	2,542	
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-	
255	ALASKA GATEWAY SD	(2,026)	(61,813)	-	-	(640)	(64,479)	11,485	322	11,807	
257	PELICAN CITY SD	-	-	-	-	(186)	(186)	-	(22)	(22)	
258	DENALI BOROUGH	(505)	(15,418)	-	-	(143)	(16,066)	2,865	52	2,917	
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-	
260	CITY OF KACHEMAK	(8)	(247)	-	-	-	(255)	46	3	49	
262	COOK INLET HOUSING AUTHORITY	(8,911)	(271,893)	-	-	(683)	(281,486)	50,516	2,109	52,625	
263	INTERIOR RHA	(937)	(28,601)	-	-	(544)	(30,083)	5,314	277	5,591	
264	YAKUTAT SD	(141)	(4,310)	-	-	(234)	(4,684)	801	31	832	
265	KAKE CITY SD	(415)	(12,664)	-	-	(145)	(13,224)	2,353	69	2,422	
267	ALEUTIAN HOUSING AUTHORITY	(403)	(12,293)	-	-	(1,775)	(14,471)	2,284	(346)	1,938	
270	BERING STRAITS RHA	(861)	(26,274)	-	-	(1,430)	(28,565)	4,882	(227)	4,655	
271	CITY OF EGEKIK	(122)	(3,731)	-	-	(61)	(3,914)	693	72	765	
275	ILISAGVIK COLLEGE	(4,101)	(125,129)	-	-	(7,896)	(137,126)	23,248	(1,493)	21,755	
276	NORTH PACIFIC RIM HA	(703)	(21,459)	-	-	(153)	(22,316)	3,987	168	4,155	
278	SAXMAN SEAPORT	-	-	-	-	(607)	(607)	-	(33)	(33)	
279	TLINGIT-HAIDA RHA	(2,233)	(68,134)	-	-	(3,725)	(74,092)	12,659	(155)	12,504	
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-	
281	BARANOF ISLAND HA	(377)	(11,495)	-	-	(453)	(12,324)	2,136	(60)	2,076	
282	CITY OF DELTA JUNCTION	(105)	(3,194)	-	-	(1,125)	(4,423)	593	(264)	330	
283	CITY OF ANDERSON	-	-	-	-	(195)	(195)	-	(35)	(35)	
284	INTER-ISLAND FERRY AUTHORITY	(733)	(22,354)	-	-	(1,036)	(24,122)	4,153	(81)	4,072	
286	CITY OF SELDOVIA	(97)	(2,973)	-	-	(183)	(3,253)	552	(3)	550	
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(839)	(25,602)	-	-	(2,119)	(28,560)	4,757	(52)	4,705	
290	CITY OF UPPER KALSKAG	-	-	-	-	(88)	(88)	-	(16)	(16)	
291	CITY OF SHAKTOOLIK	(27)	(826)	-	-	(219)	(1,072)	153	3	156	
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(1,384)	(42,244)	-	-	(461)	(44,089)	7,849	600	8,448	
296	MUNICIPALITY OF SKAGWAY	(2,905)	(88,640)	-	-	(776)	(92,321)	16,469	183	16,652	
297	CITY OF NULATO	-	-	-	-	(1,109)	(1,109)	-	(213)	(213)	
298	CITY OF ANIAK	(227)	(6,924)	-	-	(133)	(7,284)	1,286	125	1,411	
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(332)	(10,118)	-	-	(15,432)	(25,881)	1,880	(2,160)	(280)	
<b>Total</b>		<b>(1,364,722)</b>	<b>(41,642,406)</b>	<b>-</b>	<b>-</b>	<b>(586,208)</b>	<b>(43,593,336)</b>	<b>7,736,886</b>	<b>0</b>	<b>7,736,886</b>	

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2022

Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
101	STATE OF ALASKA	(2,443,597)	(2,560,162)	(2,928,034)	317,114	(3,033,665)	(3,734,774)
102	SOUTHWEST REGION SD	(6,461)	(6,783)	(7,801)	1,082	(8,181)	(10,126)
103	ANNETTE ISLAND SD	(6,459)	(6,800)	(7,877)	1,455	(8,381)	(10,425)
104	BERING STRAIT SD	(18,128)	(18,991)	(21,713)	2,097	(22,427)	(27,651)
105	CHATHAM SD	(1,889)	(1,982)	(2,274)	262	(2,416)	(2,915)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(25,781)	(27,082)	(31,189)	4,571	(33,611)	(41,625)
108	JUNEAU BOROUGH SD	(33,410)	(35,059)	(40,265)	5,124	(42,556)	(52,897)
109	MATANUSKA-SUSITNA BOROUGH	(66,201)	(69,589)	(80,280)	13,236	(85,214)	(107,195)
110	MATANUSKA-SUSITNA BOROUGH SD	(85,915)	(90,132)	(103,439)	12,447	(108,586)	(133,310)
111	ANCHORAGE SD	(224,768)	(235,537)	(269,524)	26,731	(281,330)	(346,994)
112	COPPER RIVER SD	(3,502)	(3,678)	(4,232)	611	(4,549)	(5,553)
113	UNIVERSITY OF ALASKA	(206,639)	(217,942)	(253,615)	53,347	(282,926)	(349,146)
115	CITY OF KENAI	(18,920)	(19,834)	(22,720)	2,488	(23,949)	(29,397)
116	FAIRBANKS NORTH STAR BOROUGH	(59,866)	(62,783)	(71,989)	8,314	(77,027)	(93,955)
117	FAIRBANKS NORTH STAR BOROUGH SD	(84,232)	(88,302)	(101,146)	11,162	(107,047)	(131,728)
118	DENALI BOROUGH SD	(4,148)	(4,345)	(4,966)	496	(5,202)	(6,348)
120	CITY AND BOROUGH OF SITKA	(26,364)	(27,587)	(31,445)	2,453	(32,605)	(38,655)
121	CHUGACH SD	(1,446)	(1,510)	(1,712)	115	(1,707)	(2,150)
122	KETCHIKAN GATEWAY BOROUGH	(13,803)	(14,474)	(16,592)	2,196	(17,178)	(21,084)
123	CITY OF SOLDOTNA	(10,618)	(11,109)	(12,657)	1,065	(12,959)	(15,788)
124	IDITAROD AREA SD	(2,077)	(2,178)	(2,495)	109	(2,910)	(3,454)
125	KUSPUK SD	(3,677)	(3,868)	(4,473)	660	(4,808)	(5,689)
126	CITY AND BOROUGH OF JUNEAU	(82,902)	(86,959)	(99,762)	11,706	(104,783)	(130,728)
128	CITY OF KODIAK	(18,677)	(19,597)	(22,501)	2,754	(23,958)	(29,566)
129	CITY OF FAIRBANKS	(22,727)	(23,948)	(27,799)	5,922	(29,895)	(36,934)
131	CITY OF WASILLA	(21,503)	(22,592)	(26,029)	3,994	(27,949)	(34,489)
133	SITKA BOROUGH SD	(7,495)	(7,834)	(8,905)	600	(9,072)	(11,027)
134	CITY OF PALMER	(10,914)	(11,434)	(13,074)	1,034	(13,918)	(16,867)
135	CITY AND BOROUGH OF WRANGELL	(8,170)	(8,579)	(9,869)	1,550	(10,532)	(13,257)
136	CITY OF BETHEL	(19,375)	(20,340)	(23,386)	3,331	(24,905)	(31,057)
137	VALDEZ CITY SD	(6,447)	(6,767)	(7,775)	962	(8,308)	(10,087)
138	HOONAH CITY SD	(1,065)	(1,108)	(1,245)	72	(1,107)	(1,412)
139	CITY OF NOME	(10,667)	(11,186)	(12,826)	1,592	(13,337)	(16,632)
140	CITY OF KOTZEBUE	(14,367)	(15,072)	(17,295)	2,072	(18,126)	(22,727)
141	GALENA CITY SD	(12,216)	(12,801)	(14,646)	1,542	(15,194)	(18,415)
143	CITY OF PETERSBURG	(12,272)	(12,877)	(14,787)	2,060	(15,424)	(19,393)
144	BRISTOL BAY BOROUGH	(9,191)	(9,675)	(11,205)	2,139	(11,958)	(15,028)
145	NORTH SLOPE BOROUGH	(179,066)	(187,412)	(213,752)	17,003	(221,011)	(275,325)
146	WRANGELL PUBLIC SD	(2,281)	(2,387)	(2,722)	182	(2,958)	(3,777)
148	CITY OF CORDOVA	(8,499)	(8,891)	(10,126)	664	(10,202)	(12,408)
149	NOME CITY SD	(3,474)	(3,627)	(4,108)	272	(3,923)	(5,059)
151	CITY OF KING COVE	(2,242)	(2,346)	(2,674)	200	(2,765)	(3,351)
152	ALASKA HOUSING FINANCE CORPORATION	(38,248)	(40,183)	(46,288)	6,860	(48,890)	(60,963)
153	LOWER YUKON SD	(19,164)	(20,178)	(23,378)	4,441	(25,164)	(31,428)
154	NORTHWEST ARCTIC BOROUGH SD	(19,607)	(20,496)	(23,299)	1,266	(23,766)	(28,991)
155	SOUTHEAST ISLAND SD	(2,630)	(2,746)	(3,113)	108	(3,365)	(4,012)
156	PRIBILOF SD	(635)	(668)	(770)	122	(811)	(1,026)
157	LOWER KUSKOKWIM SD	(42,222)	(44,262)	(50,701)	5,678	(53,488)	(65,683)
158	KODIAK ISLAND BOROUGH SD	(20,749)	(21,729)	(24,823)	2,224	(25,514)	(31,755)
159	YUKON FLATS SD	(2,338)	(2,438)	(2,755)	53	(2,795)	(3,344)
160	YUKON / KOYUKUK SD	(6,268)	(6,567)	(7,512)	689	(7,928)	(9,595)
161	NORTH SLOPE BOROUGH SD	(29,525)	(30,872)	(35,122)	1,738	(37,261)	(44,937)
162	ALEUTIAN REGION SD	(60)	(60)	(60)	(6)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(11,467)	(12,178)	(14,422)	4,299	(13,872)	(26,524)
164	LAKE AND PENINSULA BOROUGH SD	(4,550)	(4,753)	(5,395)	192	(5,411)	(6,782)
165	SITKA COMMUNITY HOSPITAL	(11,301)	(11,301)	(11,301)	(11,403)	(9,812)	(1,892)
166	TANANA SD	(311)	(320)	(349)	(63)	(380)	(397)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(5,615)	(5,910)	(6,840)	1,312	(7,199)	(8,790)
168	HYDABURG CITY SD	(1,587)	(1,681)	(1,977)	586	(2,099)	(2,950)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2022

Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
169	CITY OF TANANA	(3)	(3)	(3)	(3)	(7)	(2)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(2,594)	(2,727)	(3,145)	533	(3,493)	(4,383)
171	CITY OF BARROW	(2,438)	(2,538)	(2,853)	(91)	(2,958)	(3,533)
172	CITY OF SAINT PAUL	(4,440)	(4,668)	(5,388)	1,183	(5,563)	(7,113)
173	MUNICIPALITY OF ANCHORAGE	(418,698)	(439,721)	(506,069)	70,583	(540,396)	(669,576)
174	KODIAK ISLAND BOROUGH	(6,284)	(6,583)	(7,527)	612	(8,082)	(9,851)
175	NOME JOINT UTILITY SYSTEM	(792)	(840)	(993)	259	(1,182)	(1,538)
176	CITY OF SAND POINT	(3,427)	(3,589)	(4,103)	470	(4,284)	(5,379)
177	KETCHIKAN GATEWAY BOROUGH SD	(18,809)	(19,733)	(22,650)	2,768	(23,817)	(29,636)
178	CITY OF DILLINGHAM	(7,246)	(7,558)	(8,544)	130	(8,681)	(10,579)
179	CITY OF UNALASKA	(32,486)	(34,062)	(39,036)	4,462	(41,226)	(51,058)
180	KENAI PENINSULA BOROUGH	(51,960)	(54,519)	(62,595)	8,154	(65,465)	(80,281)
181	CITY OF KETCHIKAN	(21,349)	(22,425)	(25,820)	4,048	(26,953)	(34,248)
182	CITY OF SEWARD	(13,017)	(13,670)	(15,730)	2,268	(16,552)	(20,526)
183	CITY OF FORT YUKON	(1,816)	(1,912)	(2,217)	284	(2,703)	(2,860)
184	BRISTOL BAY BOROUGH SD	(1,186)	(1,253)	(1,464)	331	(1,686)	(2,118)
185	CORDOVA CITY SD	(2,178)	(2,284)	(2,619)	275	(2,861)	(3,608)
186	CITY OF CRAIG	(4,506)	(4,711)	(5,355)	367	(5,451)	(6,697)
187	PETERSBURG MEDICAL CENTER	(22,548)	(23,730)	(27,460)	5,076	(28,939)	(36,622)
189	HAINES BOROUGH	(6,383)	(6,672)	(7,586)	238	(8,076)	(9,813)
190	KENAI PENINSULA BOROUGH SD	(47,496)	(49,726)	(56,766)	4,823	(58,861)	(71,201)
191	CITY OF NORTH POLE	(7,345)	(7,699)	(8,816)	965	(9,412)	(11,356)
192	CITY OF GALENA	(2,161)	(2,270)	(2,612)	331	(2,783)	(3,418)
193	CITY OF NENANA	(434)	(466)	(566)	308	(582)	(1,031)
195	YUPIIT SD	(3,724)	(3,924)	(4,554)	768	(4,954)	(6,293)
196	NENANA CITY SD	(5,411)	(5,674)	(6,502)	720	(6,810)	(8,449)
198	CITY OF SAXMAN	(295)	(309)	(350)	73	(279)	(444)
199	CITY OF HOONAH	(3,643)	(3,808)	(4,327)	155	(4,409)	(5,351)
200	CITY OF PELICAN	(407)	(427)	(491)	47	(501)	(620)
202	CITY OF WHITTIER	(4,012)	(4,224)	(4,891)	885	(5,248)	(6,794)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(5,172)	(5,368)	(5,987)	(453)	(5,972)	(6,891)
204	CRAIG CITY SD	(2,917)	(3,051)	(3,477)	235	(3,572)	(4,386)
205	DILLINGHAM CITY SD	(3,835)	(4,034)	(4,661)	1,031	(4,558)	(6,040)
206	CITY OF THORNE BAY	(1,341)	(1,399)	(1,582)	(2)	(1,621)	(1,988)
208	CITY OF AKUTAN	(2,020)	(2,117)	(2,423)	(134)	(2,651)	(3,269)
209	UNALASKA CITY SD	(2,417)	(2,536)	(2,913)	341	(3,161)	(3,826)
211	KASHUNAMIUT SD	(4,702)	(4,939)	(5,687)	989	(5,687)	(7,133)
215	CITY OF HOMER	(16,568)	(17,399)	(20,019)	3,016	(20,804)	(26,016)
218	SPECIAL EDUCATION SERVICE AGENCY	(767)	(797)	(891)	(61)	(868)	(990)
219	BARTLETT REGIONAL HOSPITAL	(106,438)	(111,786)	(128,665)	17,869	(135,955)	(168,786)
220	NORTHWEST ARCTIC BOROUGH	(6,639)	(6,948)	(7,926)	908	(8,027)	(9,214)
221	SAINT MARY'S SD	(2,810)	(2,963)	(3,448)	808	(3,675)	(4,830)
223	BRISTOL BAY RHA	(3,070)	(3,204)	(3,626)	115	(3,603)	(4,236)
224	COPPER RIVER BASIN RHA	(1,752)	(1,832)	(2,085)	163	(2,075)	(2,523)
225	SKAGWAY CITY SD	(924)	(976)	(1,140)	302	(1,225)	(1,561)
227	CITY OF KLAWOCK	(2,462)	(2,577)	(2,940)	261	(3,058)	(3,668)
228	PETERSBURG CITY SD	(2,967)	(3,106)	(3,546)	303	(3,710)	(4,540)
230	ALEUTIANS EAST BOROUGH	(1,639)	(1,720)	(1,974)	220	(2,108)	(2,574)
235	CITY OF HUSLIA	(244)	(253)	(283)	(18)	(294)	(358)
237	CITY OF KALTAG	(45)	(46)	(52)	8	(51)	(61)
240	HAINES BOROUGH SD	(1,775)	(1,849)	(2,083)	31	(2,070)	(2,480)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	(246)	(252)	(269)	(51)	(188)	(220)
244	ALEUTIANS EAST BOROUGH SD	(2,576)	(2,699)	(3,086)	441	(3,131)	(3,951)
246	DELTA/GREELY SD	(3,729)	(3,909)	(4,480)	577	(4,546)	(5,643)
247	LAKE AND PENINSULA BOROUGH	(1,431)	(1,504)	(1,733)	320	(1,819)	(2,313)
248	CITY AND BOROUGH OF YAKUTAT	(1,960)	(2,051)	(2,339)	79	(2,441)	(2,939)



State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2022

Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
249	CITY OF UNALAKLEET	(323)	(323)	(323)	(381)	(176)	(56)
251	KLAWOCK CITY SD	(1,520)	(1,598)	(1,842)	316	(1,899)	(2,419)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(7,103)	(7,463)	(8,599)	1,257	(9,275)	(11,322)
257	PELICAN CITY SD	(22)	(22)	(22)	(19)	(24)	(6)
258	DENALI BOROUGH	(1,800)	(1,889)	(2,173)	326	(2,326)	(2,874)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	(27)	(28)	(33)	7	(34)	(40)
262	COOK INLET HOUSING AUTHORITY	(30,552)	(32,135)	(37,130)	6,709	(39,112)	(49,441)
263	INTERIOR RHA	(3,159)	(3,325)	(3,850)	728	(4,070)	(4,944)
264	YAKUTAT SD	(486)	(511)	(591)	89	(614)	(824)
265	KAKE CITY SD	(1,452)	(1,526)	(1,758)	256	(1,875)	(2,287)
267	ALEUTIAN HOUSING AUTHORITY	(1,823)	(1,894)	(2,120)	(106)	(2,100)	(2,472)
270	BERING STRAITS RHA	(3,383)	(3,536)	(4,019)	391	(4,019)	(4,847)
271	CITY OF EGEGIK	(376)	(398)	(466)	125	(562)	(701)
275	ILISAGVIK COLLEGE	(16,524)	(17,252)	(19,551)	666	(20,076)	(23,830)
276	NORTH PACIFIC RIM HA	(2,410)	(2,535)	(2,929)	537	(3,130)	(3,936)
278	SAXMAN SEAPORT	(33)	(33)	(33)	(60)	(57)	(110)
279	TLINGIT-HAIDA RHA	(8,340)	(8,736)	(9,988)	1,198	(10,317)	(13,224)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(1,441)	(1,507)	(1,719)	124	(1,767)	(2,202)
282	CITY OF DELTA JUNCTION	(647)	(666)	(725)	(144)	(578)	(635)
283	CITY OF ANDERSON	(35)	(35)	(35)	(32)	(21)	(27)
284	INTER-ISLAND FERRY AUTHORITY	(2,767)	(2,897)	(3,307)	288	(3,450)	(4,310)
286	CITY OF SELDOVIA	(360)	(377)	(432)	20	(459)	(555)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(3,127)	(3,276)	(3,747)	359	(3,961)	(4,722)
290	CITY OF UPPER KALSKAG	(16)	(16)	(16)	(17)	(16)	(3)
291	CITY OF SHAKTOOLIK	(96)	(101)	(116)	19	(115)	(119)
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(4,475)	(4,721)	(5,497)	1,346	(5,868)	(7,484)
296	MUNICIPALITY OF SKAGWAY	(10,465)	(10,981)	(12,609)	1,490	(13,392)	(16,557)
297	CITY OF NULATO	(213)	(213)	(213)	(223)	(179)	(34)
298	CITY OF ANIAK	(707)	(747)	(874)	192	(982)	(1,222)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(3,375)	(3,434)	(3,620)	(2,629)	(3,982)	(3,385)
<b>Total</b>		<b>(5,002,314)</b>	<b>(5,244,714)</b>	<b>(6,009,714)</b>	<b>696,035</b>	<b>(6,289,833)</b>	<b>(7,756,875)</b>

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

Employer Number	Employer Name	FY2022			FY2021	FY2020
		Actual Contributions	RDS Subsidy*	Total		
101	STATE OF ALASKA	8,136,395	481	8,136,876	9,005,974	8,649,725
102	SOUTHWEST REGION SD	22,514	1	22,516	24,954	22,381
103	ANNETTE ISLAND SD	23,812	1	23,813	23,206	19,721
104	BERING STRAIT SD	60,198	4	60,201	67,741	64,858
105	CHATHAM SD	6,462	0	6,463	5,883	5,696
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-
107	CITY OF VALDEZ	90,833	5	90,838	104,575	98,229
108	JUNEAU BOROUGH SD	115,137	7	115,143	126,191	122,879
109	MATANUSKA-SUSITNA BOROUGH	236,461	14	236,475	256,324	240,765
110	MATANUSKA-SUSITNA BOROUGH SD	294,331	17	294,348	320,668	295,057
111	ANCHORAGE SD	751,702	44	751,746	846,684	824,503
112	COPPER RIVER SD	12,254	1	12,254	12,864	11,966
113	UNIVERSITY OF ALASKA	788,991	47	789,037	761,530	671,361
115	CITY OF KENAI	63,827	4	63,830	71,241	68,781
116	FAIRBANKS NORTH STAR BOROUGH	203,613	12	203,625	226,251	219,082
117	FAIRBANKS NORTH STAR BOROUGH SD	284,083	17	284,099	316,817	313,622
118	DENALI BOROUGH SD	13,753	1	13,753	18,277	16,425
120	CITY AND BOROUGH OF SITKA	85,339	5	85,344	87,498	80,564
121	CHUGACH SD	4,481	0	4,481	5,508	5,894
122	KETCHIKAN GATEWAY BOROUGH	46,853	3	46,856	44,771	42,502
123	CITY OF SOLDOTNA	34,247	2	34,249	37,854	36,706
124	IDITAROD AREA SD	7,017	0	7,018	9,811	10,163
125	KUSPUK SD	13,379	1	13,380	15,779	10,699
126	CITY AND BOROUGH OF JUNEAU	283,174	17	283,190	306,545	306,361
128	CITY OF KODIAK	64,233	4	64,237	77,559	72,382
129	CITY OF FAIRBANKS	85,186	5	85,191	77,291	63,885
131	CITY OF WASILLA	76,012	4	76,017	82,359	76,512
133	SITKA BOROUGH SD	23,682	1	23,683	26,641	26,482
134	CITY OF PALMER	36,281	2	36,284	39,349	39,447
135	CITY AND BOROUGH OF WRANGELL	28,541	2	28,543	22,662	27,262
136	CITY OF BETHEL	67,379	4	67,383	73,337	72,444
137	VALDEZ CITY SD	22,305	1	22,307	24,332	22,003
138	HOONAH CITY SD	3,019	0	3,019	3,562	3,629
139	CITY OF NOME	36,261	2	36,263	38,354	37,891
140	CITY OF KOTZEBUE	49,177	3	49,180	54,330	54,151
141	GALENA CITY SD	40,800	2	40,802	39,663	37,530
143	CITY OF PETERSBURG	42,232	2	42,235	48,597	46,571
144	BRISTOL BAY BOROUGH	33,837	2	33,839	30,242	28,506
145	NORTH SLOPE BOROUGH	582,572	34	582,606	679,974	708,768
146	WRANGELL PUBLIC SD	7,407	0	7,407	6,167	10,074
148	CITY OF CORDOVA	27,325	2	27,326	31,661	28,603
149	NOME CITY SD	10,655	1	10,655	13,867	14,209
151	CITY OF KING COVE	7,251	0	7,252	6,948	7,266
152	ALASKA HOUSING FINANCE CORPORATION	135,037	8	135,045	142,530	132,807
153	LOWER YUKON SD	70,776	4	70,780	78,582	67,250
154	NORTHWEST ARCTIC BOROUGH SD	61,998	4	62,001	70,045	70,747
155	SOUTHEAST ISLAND SD	8,121	0	8,122	8,364	10,376
156	PRIBILOF SD	2,272	0	2,272	2,127	2,115
157	LOWER KUSKOKWIM SD	142,421	8	142,429	143,408	146,154
158	KODIAK ISLAND BOROUGH SD	68,419	4	68,423	72,553	74,589
159	YUKON FLATS SD	6,997	0	6,998	7,391	8,217
160	YUKON / KOYUKUK SD	20,894	1	20,896	24,759	22,849
161	NORTH SLOPE BOROUGH SD	94,007	6	94,013	111,403	116,861
162	ALEUTIAN REGION SD	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	49,640	3	49,643	48,013	95,472
164	LAKE AND PENINSULA BOROUGH SD	14,184	1	14,185	14,833	17,113
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	8,263
166	TANANA SD	654	0	654	977	1,499
167	SOUTHEAST REGIONAL RESOURCE CENTER	20,574	1	20,575	20,720	15,318
168	HYDABURG CITY SD	6,561	0	6,561	6,185	6,499

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

Employer Number	Employer Name	FY2022			FY2021	FY2020
		Actual Contributions	RDS Subsidy*	Total		
169	CITY OF TANANA	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	9,257	1	9,257	12,479	12,153
171	CITY OF BARROW	6,963	0	6,963	10,179	11,329
172	CITY OF SAINT PAUL	15,907	1	15,908	18,828	16,334
173	MUNICIPALITY OF ANCHORAGE	1,467,446	87	1,467,533	1,638,919	1,540,287
174	KODIAK ISLAND BOROUGH	20,890	1	20,891	26,048	25,744
175	NOME JOINT UTILITY SYSTEM	3,377	0	3,377	3,962	3,726
176	CITY OF SAND POINT	11,358	1	11,359	14,492	14,556
177	KETCHIKAN GATEWAY BOROUGH SD	64,509	4	64,513	79,369	73,490
178	CITY OF DILLINGHAM	21,794	1	21,795	29,840	30,743
179	CITY OF UNALASKA	110,016	7	110,023	125,807	123,966
180	KENAI PENINSULA BOROUGH	178,626	11	178,636	182,205	167,294
181	CITY OF KETCHIKAN	75,089	4	75,094	84,329	80,378
182	CITY OF SEWARD	45,571	3	45,574	44,834	42,536
183	CITY OF FORT YUKON	6,734	0	6,735	7,838	4,642
184	BRISTOL BAY BOROUGH SD	4,672	0	4,673	6,117	5,288
185	CORDOVA CITY SD	7,403	0	7,404	9,477	10,353
186	CITY OF CRAIG	14,259	1	14,260	16,161	16,597
187	PETERSBURG MEDICAL CENTER	82,507	5	82,512	91,844	79,377
189	HAINES BOROUGH	20,205	1	20,206	24,041	26,575
190	KENAI PENINSULA BOROUGH SD	155,689	9	155,698	164,170	157,244
191	CITY OF NORTH POLE	24,693	1	24,695	27,657	26,149
192	CITY OF GALENA	7,581	0	7,582	8,107	7,398
193	CITY OF NENANA	2,215	0	2,215	3,005	3,282
195	YUPIIT SD	13,937	1	13,938	15,344	14,231
196	NENANA CITY SD	18,328	1	18,329	17,388	18,406
198	CITY OF SAXMAN	923	0	923	1,626	1,628
199	CITY OF HOONAH	11,474	1	11,475	12,579	12,773
200	CITY OF PELICAN	1,407	0	1,407	1,000	1,015
202	CITY OF WHITTIER	14,767	1	14,768	14,993	15,629
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	13,681	1	13,682	14,373	18,440
204	CRAIG CITY SD	9,410	1	9,410	10,511	10,613
205	DILLINGHAM CITY SD	13,858	1	13,859	16,210	13,330
206	CITY OF THORNE BAY	4,036	0	4,036	4,075	5,202
208	CITY OF AKUTAN	6,780	0	6,781	8,710	9,193
209	UNALASKA CITY SD	8,329	0	8,330	9,250	8,752
211	KASHUNAMIUT SD	16,535	1	16,536	13,500	11,603
215	CITY OF HOMER	57,963	3	57,966	63,041	56,901
218	SPECIAL EDUCATION SERVICE AGENCY	2,088	0	2,088	1,770	2,088
219	BARTLETT REGIONAL HOSPITAL	373,323	22	373,345	402,017	372,501
220	NORTHWEST ARCTIC BOROUGH	21,615	1	21,616	23,545	15,960
221	SAINT MARY'S SD	10,729	1	10,730	11,764	11,006
223	BRISTOL BAY RHA	9,351	1	9,352	9,488	8,748
224	COPPER RIVER BASIN RHA	5,601	0	5,602	4,854	4,829
225	SKAGWAY CITY SD	3,627	0	3,628	3,483	2,808
227	CITY OF KLAWOCK	8,030	0	8,031	6,482	6,963
228	PETERSBURG CITY SD	9,722	1	9,723	10,449	10,768
230	ALEUTIANS EAST BOROUGH	5,626	0	5,626	5,891	5,699
235	CITY OF HUSLIA	665	0	665	726	1,140
237	CITY OF KALTAG	130	0	130	289	224
240	HAINES BOROUGH SD	5,165	0	5,165	5,361	6,094
242	CITY OF ELIM	-	-	-	-	-
243	CITY OF ATKA	377	0	377	438	774
244	ALEUTIANS EAST BOROUGH SD	8,567	1	8,567	9,137	9,207
246	DELTA/GREELY SD	12,620	1	12,621	12,522	11,533
247	LAKE AND PENINSULA BOROUGH	5,074	0	5,074	5,640	5,367
248	CITY AND BOROUGH OF YAKUTAT	6,369	0	6,370	5,245	5,875

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

Employer Number	Employer Name	FY2022			FY2021	FY2020
		Actual Contributions	RDS Subsidy*	Total		
249	CITY OF UNALAKLEET	-	-	-	-	314
251	KLAWOCK CITY SD	5,395	0	5,396	5,479	5,135
254	CITY OF MEKORYUK	-	-	-	-	-
255	ALASKA GATEWAY SD	25,116	1	25,117	27,046	24,412
257	PELICAN CITY SD	-	-	-	-	5
258	DENALI BOROUGH	6,264	0	6,265	6,958	6,643
259	CITY OF ALLAKAKET	-	-	-	-	-
260	CITY OF KACHEMAK	100	0	100	-	-
262	COOK INLET HOUSING AUTHORITY	110,474	7	110,480	117,606	106,511
263	INTERIOR RHA	11,621	1	11,622	13,428	9,357
264	YAKUTAT SD	1,751	0	1,751	2,502	2,436
265	KAKE CITY SD	5,145	0	5,146	4,988	4,447
267	ALEUTIAN HOUSING AUTHORITY	4,995	0	4,995	6,443	7,100
270	BERING STRAITS RHA	10,675	1	10,676	9,310	9,441
271	CITY OF EGEGIK	1,516	0	1,516	1,552	1,588
275	ILISAGVIK COLLEGE	50,841	3	50,844	57,775	57,585
276	NORTH PACIFIC RIM HA	8,719	1	8,720	8,155	8,039
278	SAXMAN SEAPORT	-	-	-	776	1,366
279	TLINGIT-HAIDA RHA	27,684	2	27,686	30,567	34,409
280	CITY OF TOKSOOK BAY	-	-	-	-	-
281	BARANOF ISLAND HA	4,670	0	4,671	5,733	5,786
282	CITY OF DELTA JUNCTION	1,298	0	1,298	1,949	1,885
283	CITY OF ANDERSON	-	-	-	-	228
284	INTER-ISLAND FERRY AUTHORITY	9,083	1	9,083	9,105	10,417
286	CITY OF SELDOVIA	1,208	0	1,208	1,473	1,348
288	NORTHWEST INUPIAT HOUSING AUTHORITY	10,402	1	10,403	2,598	5,713
290	CITY OF UPPER KALSKAG	-	-	-	-	-
291	CITY OF SHAKTOOLIK	335	0	335	720	219
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	17,164	1	17,165	15,523	13,527
296	MUNICIPALITY OF SKAGWAY	36,016	2	36,018	42,678	40,069
297	CITY OF NULATO	-	-	-	-	-
298	CITY OF ANIAK	2,813	0	2,814	3,585	2,689
299	ALASKA GASLINE DEVELOPMENT CORPORATION	4,111	0	4,111	6,213	15,262
<b>Total</b>		<b>16,919,832</b>	<b>1,000</b>	<b>16,920,832</b>	<b>18,559,299</b>	<b>17,846,352</b>

\*allocated based on actual contributions

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

Employer Number	Employer Name	FY2019			FY2018	FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total			
101	STATE OF ALASKA	5,730,873	4,395	5,735,268	5,699,436	6,096,975	8,399,134
102	SOUTHWEST REGION SD	14,237	11	14,247	16,055	15,116	19,214
103	ANNETTE ISLAND SD	11,909	9	11,918	12,659	12,406	14,473
104	BERING STRAIT SD	42,568	33	42,601	42,200	49,895	64,905
105	CHATHAM SD	4,031	3	4,034	4,141	4,076	4,932
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	64,919	50	64,969	59,063	58,588	72,971
108	JUNEAU BOROUGH SD	78,297	60	78,357	77,422	80,143	101,314
109	MATANUSKA-SUSITNA BOROUGH	145,616	112	145,728	135,734	141,391	182,797
110	MATANUSKA-SUSITNA BOROUGH SD	196,550	151	196,700	196,328	214,604	269,262
111	ANCHORAGE SD	540,846	415	541,260	554,292	602,178	764,100
112	COPPER RIVER SD	8,294	6	8,300	7,681	7,215	9,266
113	UNIVERSITY OF ALASKA	441,832	339	442,171	366,808	318,987	318,581
115	CITY OF KENAI	46,446	36	46,482	44,678	47,699	61,305
116	FAIRBANKS NORTH STAR BOROUGH	152,955	117	153,073	143,574	142,067	180,244
117	FAIRBANKS NORTH STAR BOROUGH SD	210,389	161	210,550	201,745	207,419	268,382
118	DENALI BOROUGH SD	11,486	9	11,495	11,945	11,575	15,472
120	CITY AND BOROUGH OF SITKA	61,925	47	61,972	63,777	67,026	89,696
121	CHUGACH SD	3,651	3	3,653	3,650	4,173	6,406
122	KETCHIKAN GATEWAY BOROUGH	28,045	22	28,067	26,641	28,724	41,751
123	CITY OF SOLDOTNA	25,274	19	25,293	25,847	27,884	39,397
124	IDITAROD AREA SD	8,074	6	8,080	5,886	7,242	6,404
125	KUSPUK SD	8,364	6	8,371	9,419	9,736	9,814
126	CITY AND BOROUGH OF JUNEAU	191,190	147	191,336	191,050	207,973	260,601
128	CITY OF KODIAK	48,298	37	48,335	47,546	47,924	59,577
129	CITY OF FAIRBANKS	40,478	31	40,509	35,479	33,064	42,861
131	CITY OF WASILLA	50,736	39	50,775	47,095	44,992	57,483
133	SITKA BOROUGH SD	18,422	14	18,436	18,902	20,640	29,315
134	CITY OF PALMER	27,933	21	27,954	26,523	30,401	35,245
135	CITY AND BOROUGH OF WRANGELL	16,108	12	16,120	12,409	12,620	18,538
136	CITY OF BETHEL	46,274	35	46,310	40,507	42,823	56,678
137	VALDEZ CITY SD	15,648	12	15,660	13,453	16,002	19,267
138	HOONAH CITY SD	2,075	2	2,077	2,029	3,032	6,132
139	CITY OF NOME	23,439	18	23,457	24,963	24,779	33,489
140	CITY OF KOTZEBUE	33,206	25	33,232	32,896	36,673	46,151
141	GALENA CITY SD	25,996	20	26,016	27,211	28,655	38,069
143	CITY OF PETERSBURG	28,415	22	28,437	29,123	28,611	39,640
144	BRISTOL BAY BOROUGH	16,417	13	16,430	14,915	15,556	19,329
145	NORTH SLOPE BOROUGH	449,193	344	449,537	482,016	503,342	661,013
146	WRANGELL PUBLIC SD	5,907	5	5,911	4,867	5,128	6,205
148	CITY OF CORDOVA	19,389	15	19,403	22,317	26,381	34,074
149	NOME CITY SD	7,916	6	7,922	8,888	11,068	17,377
151	CITY OF KING COVE	4,980	4	4,984	5,826	5,503	7,248
152	ALASKA HOUSING FINANCE CORPORATION	82,088	63	82,151	82,879	86,341	107,224
153	LOWER YUKON SD	42,028	32	42,060	38,533	38,904	47,168
154	NORTHWEST ARCTIC BOROUGH SD	48,208	37	48,245	50,433	58,962	77,591
155	SOUTHEAST ISLAND SD	7,937	6	7,943	6,974	6,569	8,707
156	PRIBILOF SD	1,210	1	1,211	879	1,426	1,731
157	LOWER KUSKOKWIM SD	97,148	75	97,222	97,649	95,737	125,015
158	KODIAK ISLAND BOROUGH SD	46,595	36	46,631	46,865	56,896	73,755
159	YUKON FLATS SD	5,943	5	5,948	7,152	6,562	9,261
160	YUKON / KOYUKUK SD	16,303	13	16,315	16,534	17,290	21,365
161	NORTH SLOPE BOROUGH SD	84,761	65	84,826	84,502	86,362	106,773
162	ALEUTIAN REGION SD	-	-	-	-	-	951
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	10,946	36,590	31,316
164	LAKE AND PENINSULA BOROUGH SD	10,243	8	10,251	11,586	14,533	18,537
165	SITKA COMMUNITY HOSPITAL	70,039	54	70,093	85,612	95,684	124,291
166	TANANA SD	1,550	1	1,551	1,396	857	1,615
167	SOUTHEAST REGIONAL RESOURCE CENTER	10,336	8	10,344	9,621	10,678	14,036
168	HYDABURG CITY SD	1,795	1	1,796	2,112	2,270	2,333

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

Employer Number	Employer Name	FY2019			FY2018	FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total			
169	CITY OF TANANA	53	0	53	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	8,089	6	8,096	6,196	5,561	7,493
171	CITY OF BARROW	8,297	6	8,303	10,713	8,324	11,002
172	CITY OF SAINT PAUL	9,537	7	9,544	7,487	7,054	14,016
173	MUNICIPALITY OF ANCHORAGE	998,624	766	999,390	985,898	973,482	1,195,396
174	KODIAK ISLAND BOROUGH	17,951	14	17,965	19,210	17,660	20,799
175	NOME JOINT UTILITY SYSTEM	2,016	2	2,017	1,630	1,597	569
176	CITY OF SAND POINT	9,338	7	9,345	8,318	8,794	12,861
177	KETCHIKAN GATEWAY BOROUGH SD	47,157	36	47,193	48,824	49,996	63,254
178	CITY OF DILLINGHAM	21,495	16	21,511	22,136	25,269	33,941
179	CITY OF UNALASKA	81,299	62	81,361	77,079	81,755	105,899
180	KENAI PENINSULA BOROUGH	111,028	85	111,113	110,961	118,210	155,008
181	CITY OF KETCHIKAN	46,347	36	46,382	47,887	47,956	65,123
182	CITY OF SEWARD	26,697	20	26,717	26,323	27,999	35,792
183	CITY OF FORT YUKON	6,402	5	6,407	4,205	4,119	2,450
184	BRISTOL BAY BOROUGH SD	3,400	3	3,402	3,064	2,317	2,056
185	CORDOVA CITY SD	6,642	5	6,647	5,526	5,968	7,139
186	CITY OF CRAIG	11,070	8	11,079	11,612	12,429	17,649
187	PETERSBURG MEDICAL CENTER	45,695	35	45,730	47,319	48,532	61,061
189	HAINES BOROUGH	18,685	14	18,699	18,876	20,256	23,436
190	KENAI PENINSULA BOROUGH SD	110,926	85	111,011	112,666	125,293	163,086
191	CITY OF NORTH POLE	19,178	15	19,193	17,284	17,520	22,987
192	CITY OF GALENA	4,895	4	4,899	4,895	5,476	6,132
193	CITY OF NENANA	103	0	103	1,053	319	353
195	YUPIIT SD	8,115	6	8,121	7,944	9,386	8,796
196	NENANA CITY SD	11,392	9	11,400	12,830	12,300	15,470
198	CITY OF SAXMAN	461	0	462	572	826	2,105
199	CITY OF HOONAH	8,665	7	8,672	10,435	11,590	14,111
200	CITY OF PELICAN	547	0	547	728	1,106	1,103
202	CITY OF WHITTIER	8,181	6	8,187	7,656	8,222	9,476
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,189	12	15,201	15,337	17,704	25,312
204	CRAIG CITY SD	7,016	5	7,021	7,550	8,508	10,901
205	DILLINGHAM CITY SD	5,710	4	5,715	8,641	7,141	12,956
206	CITY OF THORNE BAY	3,435	3	3,437	3,666	4,344	5,370
208	CITY OF AKUTAN	5,936	5	5,941	5,700	11,454	8,040
209	UNALASKA CITY SD	6,365	5	6,370	5,375	5,922	6,966
211	KASHUNAMIUT SD	6,061	5	6,066	7,634	8,209	12,996
215	CITY OF HOMER	34,633	27	34,659	36,137	37,573	50,638
218	SPECIAL EDUCATION SERVICE AGENCY	1,797	1	1,798	1,875	2,730	3,654
219	BARTLETT REGIONAL HOSPITAL	234,737	180	234,917	246,756	250,455	304,823
220	NORTHWEST ARCTIC BOROUGH	14,502	11	14,513	16,449	14,132	23,375
221	SAINT MARY'S SD	5,488	4	5,492	3,776	5,212	6,951
223	BRISTOL BAY RHA	6,860	5	6,865	7,019	9,343	12,946
224	COPPER RIVER BASIN RHA	3,192	2	3,195	3,429	4,443	6,347
225	SKAGWAY CITY SD	1,455	1	1,457	1,630	1,021	1,412
227	CITY OF KLAWOCK	5,109	4	5,113	4,277	5,406	7,463
228	PETERSBURG CITY SD	7,283	6	7,289	7,606	7,570	9,895
230	ALEUTIANS EAST BOROUGH	3,889	3	3,892	3,852	4,052	4,715
235	CITY OF HUSLIA	743	1	743	1,348	634	870
237	CITY OF KALTAG	172	0	172	202	74	258
240	HAINES BOROUGH SD	4,471	3	4,474	4,358	5,072	7,876
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	604	0	605	523	826	2,297
244	ALEUTIANS EAST BOROUGH SD	5,555	4	5,560	4,979	5,121	9,092
246	DELTA/GREELY SD	7,074	5	7,080	7,580	8,575	12,294
247	LAKE AND PENINSULA BOROUGH	3,184	2	3,187	2,432	2,707	4,319
248	CITY AND BOROUGH OF YAKUTAT	4,060	3	4,064	4,132	6,167	6,244

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

Employer Number	Employer Name	FY2019			FY2018	FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total			
249	CITY OF UNALAKLEET	815	1	815	3,826	3,633	3,744
251	KLAWOCK CITY SD	2,829	2	2,831	2,722	3,134	4,475
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	16,875	13	16,888	16,146	15,376	18,511
257	PELICAN CITY SD	177	0	177	-	129	228
258	DENALI BOROUGH	4,459	3	4,463	3,799	3,707	5,171
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	62,136	48	62,184	57,608	62,408	83,222
263	INTERIOR RHA	6,536	5	6,541	6,774	6,834	8,530
264	YAKUTAT SD	1,199	1	1,200	1,303	1,577	1,829
265	KAKE CITY SD	3,030	2	3,032	2,786	3,155	3,710
267	ALEUTIAN HOUSING AUTHORITY	5,468	4	5,472	5,901	6,656	9,384
270	BERING STRAITS RHA	6,673	5	6,678	7,030	6,562	11,813
271	CITY OF EGEKIK	1,038	1	1,039	1,041	131	-
275	ILISAGVIK COLLEGE	43,615	33	43,649	47,229	48,718	65,400
276	NORTH PACIFIC RIM HA	4,789	4	4,792	4,012	4,064	5,539
278	SAXMAN SEAPORT	759	1	760	562	926	742
279	TLINGIT-HAIDA RHA	19,731	15	19,747	19,287	18,975	28,807
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	3,696	3	3,699	3,675	4,477	5,749
282	CITY OF DELTA JUNCTION	1,652	1	1,653	2,321	3,111	5,269
283	CITY OF ANDERSON	140	0	140	189	297	455
284	INTER-ISLAND FERRY AUTHORITY	6,456	5	6,461	6,404	6,953	9,093
286	CITY OF SELDOVIA	951	1	952	963	1,353	1,300
288	NORTHWEST INUPIAT HOUSING AUTHORITY	4,057	3	4,060	3,975	3,892	4,823
290	CITY OF UPPER KALSKAG	105	0	105	114	129	144
291	CITY OF SHAKTOOLIK	305	0	305	331	378	535
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	7,237	6	7,243	4,605	5,980	8,593
296	MUNICIPALITY OF SKAGWAY	26,379	20	26,400	25,903	27,792	33,521
297	CITY OF NULATO	1,147	1	1,147	1,385	1,869	2,285
298	CITY OF ANIAK	1,714	1	1,715	1,793	1,676	1,340
299	ALASKA GASLINE DEVELOPMENT CORPORATION	19,751	15	19,766	23,600	26,504	23,590
<b>Total</b>		<b>11,735,306</b>	<b>9,000</b>	<b>11,744,306</b>	<b>11,657,549</b>	<b>12,280,051</b>	<b>16,184,162</b>

\*allocated based on actual contributions

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

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	<b>FY2015</b>	<b>FY2014</b>	<b>FY2013</b>
<b>Total Plan Contributions</b>	<b>14,552,000</b>	<b>3,708,000</b>	<b>3,195,000</b>