

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, 2025



Gallagher

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April 2, 2026

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

GASB 75 Report as of June 30, 2025 for June 30, 2026 Reporting – PERS DCR 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, 2026 reporting based on a measurement date of June 30, 2025. Please refer to the GASB 74 report dated October 15, 2025 for any supplemental information or documentation.

This report covers the 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, 2025 measurement date.

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

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. 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, 2024 actuarial valuation of PERS DCR. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2025 asset statements that were provided to us by staff of the State of Alaska on October 9, 2025.

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

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

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

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

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

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

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

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

Gallagher 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. Gallagher relied on the models, which were developed using industry data by actuaries and consultants at OptumInsight.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Robert Besenhofer is an Associate of the Society of Actuaries, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Christian Hershey is an Associate of the Society of Actuaries and a Member of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174, Robert can be reached at (312) 399-9339, and Christian can be reached at (717) 308-8981.

Respectfully submitted,



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1 GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2025	June 30, 2024
Reporting Date	June 30, 2026	June 30, 2025
Service cost	\$ 16,981,000	\$ 14,544,000
Interest cost	18,236,000	15,223,000
Projected return on assets	(21,005,000)	(18,170,000)
Current period		
Effect of changes in benefit terms	0	0
Effect of changes in assumptions	(977,403)	1,833,766
Difference between expected and actual experience	600,649	(599,221)
Difference between projected and actual investment earnings	(2,112,000)	(912,000)
Member contributions	0	0
Administrative expenses	36,000	37,000
Service purchases and plan transfers	0	0
Current period recognition of prior years'		
Deferred outflows of resources	9,547,536	8,478,770
Deferred inflows of resources	(16,067,544)	(14,556,323)
Other additions less other deductions	<u>(3,000)</u>	<u>(2,000)</u>
Total	\$ 5,236,238	\$ 5,876,992

The employers' allocation of the OPEB expense for June 30, 2026 reporting is shown in Schedule C in the Appendix.

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

The effects of changes in assumptions and differences between expected and actual experience are recognized over the average future working lifetime of active and inactive members, but not less than 1 year, as shown below.

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

Actuarial Assumptions

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

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

1 GASB 75 Information

Actuarial Cost Method

Entry Age Normal, level percent of pay.

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net OPEB Liability

The employers' allocations of net OPEB liability as of the June 30, 2024 and June 30, 2025 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2025 measurement date is shown in Schedule C in the Appendix.

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

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2025
June 30, 2017	Liability Gain	9.1 years	\$ (505)
June 30, 2018	Assumption Change	9.1 years	\$ 800,582
June 30, 2018	Liability Gain	9.1 years	\$ (87,516)
June 30, 2019	Assumption Change	8.2 years	\$ 1,068,732
June 30, 2019	Liability Gain	8.2 years	\$ (196,098)
June 30, 2020	Assumption Change	8.2 years	\$ (5,603,024)
June 30, 2020	Liability Loss	8.2 years	\$ 11,268
June 30, 2021	Assumption Change	8.3 years	\$ (73,157)
June 30, 2021	Liability Loss	8.3 years	\$ 887,819
June 30, 2022	Assumption Change	7.8 years	\$ (15,791,923)
June 30, 2022	Asset Loss	5 years	\$ 5,821,200
June 30, 2022	Liability Gain	7.8 years	\$ (188,051)
June 30, 2023	Assumption Change	7.7 years	\$ (2,592,325)
June 30, 2023	Asset Gain	5 years	\$ (423,600)
June 30, 2023	Liability Gain	7.7 years	\$ (326,558)
June 30, 2024	Assumption Change	7.7 years	\$ 10,452,468
June 30, 2024	Asset Gain	5 years	\$ (2,736,000)
June 30, 2024	Liability Gain	7.7 years	\$ (3,415,558)
June 30, 2025	Assumption Change	7.7 years	\$ (6,548,597)
June 30, 2025	Asset Gain	5 years	\$ (8,448,000)
June 30, 2025	Liability Loss	7.7 years	\$ 4,024,351

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2025 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

1 GASB 75 Information

Allocation Methodology

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

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

1 GASB 75 Information

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

The table below shows the development of the net OPEB liability as of June 30, 2025 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) and one percentage point higher (8.25%) than the current rate (\$ in thousands).

FYE June 30, 2025	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 22,396	\$ 16,981	\$ 13,060
Interest	19,477	18,236	16,979
EGWP rebates	464	464	464
Benefit payments	(663)	(663)	(663)
Net change to inflows/outflows	<u>(2,453)</u>	<u>(2,901)</u>	<u>(3,193)</u>
Net change in total OPEB liability	\$ 39,221	\$ 32,117	\$ 26,647
Total OPEB liability - beginning	\$ 289,336	\$ 234,646	\$ 192,845
Total OPEB liability - ending (a)	\$ 328,557	\$ 266,763	\$ 219,492
Plan fiduciary net position - ending (b)	\$ 330,063	\$ 330,063	\$ 330,063
Plan's net OPEB liability (asset) - ending (a) - (b)	\$ (1,506)	\$ (63,300)	\$ (110,571)

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, 2025 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower and one percentage point higher than the current rates (\$ in thousands).

FYE June 30, 2025	1.00% Decrease	Current Trend Rates	1.00% Increase
Service cost	\$ 13,078	\$ 16,981	\$ 22,394
Interest	14,522	18,236	23,231
EGWP rebates	464	464	464
Benefit payments	(663)	(663)	(663)
Net change to inflows/outflows	<u>(1,372)</u>	<u>(2,901)</u>	<u>(5,254)</u>
Net change in total OPEB liability	\$ 26,029	\$ 32,117	\$ 40,172
Total OPEB liability - beginning	\$ 187,328	\$ 234,646	\$ 298,137
Total OPEB liability - ending (a)	\$ 213,357	\$ 266,763	\$ 338,309
Plan fiduciary net position - ending (b)	\$ 330,063	\$ 330,063	\$ 330,063
Plan's net OPEB liability (asset) - ending (a) - (b)	\$ (116,706)	\$ (63,300)	\$ 8,246

2 Actuarial Assumptions and Methods¹

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

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

Actuarial Cost Method

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

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

The actuarial accrued liability for beneficiaries and disabled members currently receiving benefits (if any) was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

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

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

Valuation of Assets

Effective June 30, 2006, the asset valuation method recognizes 20% of the investment gain or loss in each of the current and preceding four years. This method was phased in over five years. Fair Value of Assets was \$0 as of June 30, 2006. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

Changes in Methods Since the Prior Valuation

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

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

2 Actuarial Assumptions and Methods

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, 2024.

Starting in 2022, certain common preventive benefits are covered for the DB plan. Preventive benefits were already covered under the DCR plan, so the pre-65 DCR medical adjustment factor referenced below was increased from 3.1% to 4.4%.

Due to the lack of experience for the DCR retiree medical plan, base claims costs are based on those described in the actuarial valuation as of June 30, 2024 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 FY25 claims costs were reduced 4.4% for pre-Medicare medical claims, 3.1% for Medicare medical claims, and 8.9% for prescription drugs. In addition, to account for the difference in Medicare coordination, projected FY25 medical claims costs for Medicare eligible retirees were further reduced 29.5%.

FY23 and FY24 experience was thoroughly reviewed to assess the impact of COVID-19 and whether an adjustment to FY23 and FY24 claims was appropriate for use in the June 30, 2024 valuation. FY23 and FY24 per capita claims were reasonable when compared to pre-COVID levels, so no adjustments were made to the claims used in the per capita claims cost development.

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 2025 reimbursements under EGWP were provided by Segal Consulting, who worked with the EGWP administrator (Optum) to develop those estimates. The EGWP estimates increased significantly from 2024 to 2025, as a result of the Inflation Reduction Act, primarily due to increases in Direct Subsidy payments. In addition, retiree cost sharing is expected to decrease in 2025 based on the 2025 Standard Medicare Part D plan design. The estimated reimbursements under EGWP from fiscal years 2021 through 2025, trended to fiscal year 2025, were blended to develop the EGWP subsidies for the June 30, 2024 valuation. The first-year trend rate applied to EGWP per capita costs was also adjusted to reflect the increase in EGWP subsidies from CY 2024 to CY 2025.

2 Actuarial Assumptions and Methods

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. Gallagher 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.

The Inflation Reduction Act (IRA) was signed into law on August 16, 2022. The law contains several provisions that are expected to impact Alaska's Medicare prescription drug plan (EGWP) due to design and funding changes, the most meaningful of which are expected in 2025. The IRA is also expected to bend the trend curve through price control measures such as HHS's ability to negotiate prices for older, high-cost single source brand drugs (first effective in 2026) and through the imposition of rebates for drugs that increase in excess of inflation (first effective in 2023). We have adjusted the EGWP subsidy and the first-year trend that is applied to these subsidies for the June 30, 2024 valuation based on estimated reimbursements provided by Segal Consulting. Because of the significant increase in the EGWP subsidy for FY25 and beyond due to the IRA, and uncertainty regarding future subsidy levels, the ARMB has adopted a smoothing of EGWP subsidy estimates over five years. As further guidance and projections regarding the impact of the IRA become available, updates to these assumptions may be made for future measurement dates if deemed appropriate.

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.

2 Actuarial Assumptions and Methods

Actuarial Assumptions

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

Investment Return

7.25% per year, net of investment expenses.

Salary Scale

Salary scale rates based on the 2017-2021 actual experience (see Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year (inflation + productivity).

Total Inflation

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

Mortality (Pre-Commencement)

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

Employee mortality is in accordance with the following tables:

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

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

Mortality (Post-Commencement)

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

Retiree mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Safety Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.
- For Others: 101% of male and 110% of female rates of the Pub-2010 General Retiree table, headcount-weighted, and projected with MP-2021 generational improvement.

Beneficiary mortality is in accordance with the following tables:

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

2 Actuarial Assumptions and Methods

- For Others: 101% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, headcount-weighted, and projected with MP-2021 generational improvement.

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

Turnover

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

Disability

No changes to the incidence rates from the prior valuation due to insufficient 2017-2021 actual experience (see Tables 3a and 3b). The disability rates cease once a member is eligible for retirement.

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

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

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

Retirement

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

Spouse Age Difference

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

Dependent Spouse Medical Coverage Election

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

Part-Time Service

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

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.

Administrative Expenses

The Normal Cost as of June 30, 2024 was increased by \$41,000. This amount is based on the average of actual administrative expenses during the last two fiscal years.

2 Actuarial Assumptions and Methods

Healthcare Participation

Death / Disability Decrement		Retirement Decrement	
Age	Participation	Age	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+	Years of Service
			< 15 75.0%
			15 - 19 80.0%
			20 - 24 85.0%
			25 - 29 90.0%
			30+ 95.0%

* The participation assumption is a combination of (i) service-based rates for retirement from employment at age 65+ and (ii) 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.

Healthcare Per Capita Claims Cost

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY25 medical and prescription drugs are shown below. The prescription drug costs reflect the plan change to require prior authorization for certain specialty medications.

	Medical	Prescription Drugs
Pre-Medicare	\$ 18,503	\$ 4,103
Medicare Parts A & B	\$ 2,085	\$ 4,539
Medicare Part D – EGWP	N/A	\$ 1,586

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2025 fiscal year (July 1, 2024 – June 30, 2025).

The smoothed fiscal year 2025 EGWP subsidy assumption reflects a weighted blend of estimated reimbursements from fiscal years 2021 through 2025. Since estimated FY25 EGWP subsidies contained only 6 months of increased subsidy due to the IRA changes as of January 1, 2025, the first year EGWP subsidy trend is 30.20% taking into account the estimated FY26 subsidy has 12 months of increased subsidy. Thereafter, 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

2 Actuarial Assumptions and Methods

could either increase or decrease the plan's Actuarial Accrued Liability), those changes will be evaluated and quantified when they occur.

Healthcare 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:

- 0.956 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.

Healthcare Morbidity

Morbidity rates (also called aging factors) are used to estimate utilization of healthcare benefits at each age to reflect the fact that healthcare utilization typically increases with age. Separate morbidity rates are used for medical and prescription drug benefits. These rates are based on the 2017-2021 actual experience.

Age	Medical	Prescription Drugs
0 - 44	2.0%	4.5%
45 - 54	2.5%	3.5%
55 - 64	2.5%	1.0%
65 - 74	2.0%	2.1%
75 - 84	2.2%	(0.3%)
85 - 94	0.5%	(2.5%)
95+	0.0%	0.0%

Healthcare Third Party Administrator Fees

\$442 per person per year; assumed to increase at 4.50% per year.

2 Actuarial Assumptions and Methods

Healthcare Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 6.40% is applied to the FY25 pre-Medicare medical claims costs to get the FY26 pre-Medicare medical claims costs.

Fiscal Year	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP
FY25	6.40%	5.40%	8.80% ¹
FY26	6.20%	5.40%	8.50%
FY27	6.05%	5.35%	8.20%
FY28	5.85%	5.35%	7.90%
FY29	5.65%	5.30%	7.45%
FY30	5.45%	5.30%	7.05%
FY31	5.30%	5.30%	6.60%
FY32	5.30%	5.30%	6.15%
FY33	5.30%	5.30%	5.70%
FY34-FY38	5.30%	5.30%	5.30%
FY39	5.25%	5.25%	5.30%
FY40	5.20%	5.20%	5.30%
FY41	5.10%	5.10%	5.20%
FY42	5.05%	5.05%	5.10%
FY43	4.95%	4.95%	5.00%
FY44	4.90%	4.90%	4.90%
FY45	4.80%	4.80%	4.85%
FY46	4.75%	4.75%	4.75%
FY47	4.70%	4.70%	4.70%
FY48	4.60%	4.60%	4.65%
FY49	4.55%	4.55%	4.55%
FY50+	4.50%	4.50%	4.50%

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.

¹ The FY25 trend rate applied to the EGWP subsidy is 30.20%.

2 Actuarial Assumptions and Methods

Changes in Assumptions Since the Prior Valuation

The healthcare per capita claims cost assumption is updated annually as described in Section 2. As a result of changes to the Standard Medicare Part D plan under the Inflation Reduction Act, EGWP subsidies are expected to be higher than originally anticipated for 2025 and beyond. EGWP subsidies were updated based on estimates provided by Segal Consulting. Because of the significant increase in the EGWP subsidy for FY25 and beyond due to the Inflation Reduction Act, and uncertainty regarding future subsidy levels, the ARMB has adopted a smoothing of EGWP subsidy estimates over five years. In addition, the prescription drug and EGWP trend assumption was updated to reflect recent survey information indicating higher than initial trend rates in part due to the recent higher-than-expected inflationary environment.

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

2 Actuarial Assumptions and Methods

Table 1: Salary Scales

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

2 Actuarial Assumptions and Methods

Table 2a: Turnover Rates for Peace Officer / Firefighter

Select Rates during the First 5 Years of Employment

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

Ultimate Rates after the First 5 Years of Employment

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

2 Actuarial Assumptions and Methods

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

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

Ultimate Rates after the First 5 Years of Employment

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

2 Actuarial Assumptions and Methods

Table 3a: Disability Rates for Peace Officer / Firefighter

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

2 Actuarial Assumptions and Methods

Table 3b: Disability Rates for Others

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

2 Actuarial Assumptions and Methods

Table 4: Retirement Rates

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

3 Summary of Plan Provisions¹

Effective Date

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

Administration of Plan

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

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

Employers Included

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

Membership

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

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

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

Member Contributions

Other than the member-paid premiums discussed later in this section, there are no member contributions for the retiree medical benefits.

¹ Includes a summary of retiree medical benefits.

3 Summary of Plan Provisions

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's 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 ¹	Out-of-Network ^{1 2}
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, including 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	40%
Retail Non-Formulary Brand (per 30-day fill)	25% \$25 min / \$75 max	
Retail Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
Mail-Order Generic	\$20 copay	40%
Mail-Order Non-Formulary Brand	\$50 copay	
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

¹ 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.

² Out-of-Network applies only to non-Medicare eligible participants.

3 Summary of Plan Provisions

- Gallagher 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. 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.
- Estimated calendar year 2025 reimbursements under EGWP were provided by Segal Consulting, who worked with the EGWP administrator (Optum) to develop those estimates. Estimated reimbursements from fiscal years 2021 through 2025 were blended, with higher weight given to more recent years, to determine the smoothed fiscal year 2025 and fiscal year 2026 reimbursements.
- Starting in 2022, prior authorization is 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 is based on the member's years of service. The percentage of premium paid by the member is shown below:

Years of Service	Premium Paid by Member
< 15	30%
15 - 19	25%
20 - 24	20%
25 - 29	15%
30+	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 on 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.

3 Summary of Plan Provisions

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 in Benefit Provisions Valued Since the Prior Valuation

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

Appendix

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	7,633,243	48.54877%	113,917,750	136,548,760	(22,631,010)	8,549,447	(17,835,963)
102	SOUTHWEST REGION SD	17,894	0.11846%	277,959	333,178	(55,220)	24,551	(43,916)
103	ANNETTE ISLAND SD	18,178	0.11864%	278,389	333,694	(55,305)	25,044	(43,504)
104	BERING STRAIT SD	52,200	0.33141%	777,636	932,122	(154,486)	59,637	(122,555)
105	CHATHAM SD	7,011	0.04416%	103,610	124,193	(20,583)	8,008	(16,718)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	84,717	0.53889%	1,264,492	1,515,697	(251,205)	97,778	(197,865)
108	JUNEAU BOROUGH SD	88,531	0.57998%	1,360,891	1,631,246	(270,356)	114,006	(212,427)
109	MATANUSKA-SUSITNA BOROUGH	224,177	1.42157%	3,335,666	3,998,332	(662,667)	261,420	(522,234)
110	MATANUSKA-SUSITNA BOROUGH SD	261,669	1.66157%	3,898,815	4,673,358	(774,542)	302,696	(611,745)
111	ANCHORAGE SD	659,571	4.21538%	9,891,224	11,856,224	(1,965,000)	759,666	(1,552,974)
112	COPPER RIVER SD	10,268	0.06771%	158,886	190,450	(31,564)	13,721	(25,147)
113	UNIVERSITY OF ALASKA	968,326	6.01955%	14,124,635	16,930,649	(2,806,014)	1,130,390	(2,305,769)
115	CITY OF KENAI	58,030	0.37313%	875,541	1,049,476	(173,936)	68,157	(137,690)
116	FAIRBANKS NORTH STAR BOROUGH	188,037	1.19358%	2,800,694	3,357,082	(556,388)	214,721	(443,119)
117	FAIRBANKS NORTH STAR BOROUGH SD	229,687	1.48074%	3,474,509	4,164,758	(690,249)	277,970	(547,074)
118	DENALI BOROUGH SD	9,329	0.06130%	143,837	172,412	(28,575)	12,889	(23,274)
120	CITY AND BOROUGH OF SITKA	82,177	0.51379%	1,205,583	1,445,085	(239,502)	93,935	(197,682)
121	CHUGACH SD	6,172	0.03927%	92,137	110,441	(18,304)	7,020	(15,270)
122	KETCHIKAN GATEWAY BOROUGH	52,231	0.33037%	775,203	929,206	(154,003)	59,528	(123,911)
123	CITY OF SOLDOTNA	32,692	0.20671%	485,036	581,394	(96,358)	36,467	(77,422)
124	IDITAROD AREA SD	7,664	0.04748%	111,410	133,543	(22,133)	9,035	(19,467)
125	KUSPUK SD	10,098	0.06183%	145,080	173,902	(28,822)	13,976	(24,965)
126	CITY AND BOROUGH OF JUNEAU	254,391	1.63498%	3,836,417	4,598,564	(762,146)	302,759	(604,106)
128	CITY OF KODIAK	59,829	0.38444%	902,074	1,081,281	(179,207)	71,166	(142,461)
129	CITY OF FAIRBANKS	77,639	0.48942%	1,148,404	1,376,547	(228,143)	96,281	(181,414)
131	CITY OF WASILLA	77,934	0.49110%	1,152,338	1,381,262	(228,925)	89,166	(183,077)
133	SITKA BOROUGH SD	15,967	0.10679%	250,574	300,353	(49,779)	22,037	(40,301)
134	CITY OF PALMER	32,636	0.20697%	485,658	582,139	(96,481)	37,511	(77,989)
135	CITY AND BOROUGH OF WRANGELL	28,349	0.17727%	415,945	498,578	(82,632)	34,297	(68,838)
136	CITY OF BETHEL	50,949	0.33322%	781,883	937,213	(155,330)	66,446	(122,504)
137	VALDEZ CITY SD	18,019	0.11665%	273,705	328,079	(54,374)	23,002	(43,428)
138	HOONAH CITY SD	2,212	0.01400%	32,840	39,364	(6,524)	2,780	(5,553)
139	CITY OF NOME	33,703	0.22082%	518,144	621,079	(102,935)	43,459	(82,768)
140	CITY OF KOTZEBUE	32,993	0.22180%	520,453	623,847	(103,394)	47,507	(82,118)
141	GALENA CITY SD	39,658	0.25149%	590,109	707,341	(117,232)	45,198	(93,563)
143	CITY OF PETERSBURG	39,366	0.25062%	588,078	704,906	(116,828)	45,537	(92,193)
144	BRISTOL BAY BOROUGH	31,500	0.20261%	475,426	569,875	(94,449)	39,485	(74,438)
145	NORTH SLOPE BOROUGH	515,590	3.26605%	7,663,665	9,186,136	(1,522,471)	593,318	(1,237,089)
146	WRANGELL PUBLIC SD	5,422	0.03409%	79,992	95,883	(15,891)	7,301	(14,347)
148	CITY OF CORDOVA	31,081	0.19343%	453,869	544,035	(90,166)	34,833	(75,144)
149	NOME CITY SD	6,640	0.04486%	105,252	126,162	(20,910)	10,262	(17,689)
151	CITY OF KING COVE	7,338	0.04605%	108,052	129,517	(21,466)	8,335	(17,715)
152	ALASKA HOUSING FINANCE CORPORATION	134,584	0.84646%	1,986,174	2,380,749	(394,575)	154,543	(315,218)
153	LOWER YUKON SD	49,750	0.32949%	773,125	926,715	(153,590)	71,876	(120,447)
154	NORTHWEST ARCTIC BOROUGH SD	48,570	0.32125%	753,790	903,538	(149,749)	63,228	(121,481)
155	SOUTHEAST ISLAND SD	7,076	0.04675%	109,695	131,487	(21,792)	9,556	(18,782)
156	PRIBILOF SD	1,664	0.01136%	26,652	31,946	(5,295)	2,638	(4,299)
157	LOWER KUSKOKWIM SD	113,088	0.73890%	1,733,800	2,078,238	(344,438)	144,131	(273,904)
158	KODIAK ISLAND BOROUGH SD	58,388	0.37256%	874,203	1,047,874	(173,670)	68,711	(139,220)
159	YUKON FLATS SD	3,357	0.02552%	59,887	71,785	(11,897)	6,974	(10,434)
160	YUKON / KOYUKUK SD	25,855	0.16186%	379,793	455,243	(75,450)	28,991	(62,552)
161	NORTH SLOPE BOROUGH SD	83,335	0.53841%	1,263,362	1,514,343	(250,981)	100,018	(206,174)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(65)
163	CORDOVA COMMUNITY MEDICAL CENTER	44,064	0.28301%	664,077	796,003	(131,926)	83,249	(129,142)
164	LAKE AND PENINSULA BOROUGH SD	16,321	0.10323%	242,232	290,355	(48,122)	18,797	(40,482)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	125	(34,532)
166	TANANA SD	(172)	0.00009%	214	256	(42)	793	(652)
167	SOUTHEAST REGIONAL RESOURCE CENTER	17,570	0.11079%	259,965	311,610	(51,645)	22,324	(41,253)
168	HYDABURG CITY SD	789	0.00467%	10,967	13,146	(2,179)	3,541	(2,198)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00000%	-	-	-	11	(25)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	9,484	0.05954%	139,720	167,477	(27,757)	11,021	(22,684)
171	CITY OF BARROW	9,687	0.05705%	133,869	160,463	(26,594)	10,653	(25,294)
172	CITY OF SAINT PAUL	5,238	0.03905%	91,634	109,838	(18,204)	12,988	(14,772)
173	MUNICIPALITY OF ANCHORAGE	1,270,712	8.13672%	19,092,484	22,885,415	(3,792,931)	1,508,483	(2,975,259)
174	KODIAK ISLAND BOROUGH	21,666	0.13390%	314,193	376,611	(62,418)	24,404	(52,624)
175	NOME JOINT UTILITY SYSTEM	4,104	0.02506%	58,809	70,491	(11,683)	4,856	(9,790)
176	CITY OF SAND POINT	11,000	0.06960%	163,325	195,771	(32,446)	12,572	(26,294)
177	KETCHIKAN GATEWAY BOROUGH SD	51,818	0.33328%	782,038	937,398	(155,360)	63,869	(123,294)
178	CITY OF DILLINGHAM	28,467	0.17525%	411,207	492,897	(81,691)	30,852	(70,800)
179	CITY OF UNALASKA	97,512	0.62414%	1,464,518	1,755,461	(290,943)	113,176	(229,912)
180	KENAI PENINSULA BOROUGH	170,713	1.09568%	2,570,968	3,081,719	(510,751)	202,838	(403,952)
181	CITY OF KETCHIKAN	70,580	0.45061%	1,057,343	1,267,396	(210,053)	83,779	(165,820)
182	CITY OF SEWARD	40,666	0.26137%	613,287	735,123	(121,836)	49,025	(95,598)
183	CITY OF FORT YUKON	5,235	0.03040%	71,321	85,489	(14,169)	8,074	(14,388)
184	BRISTOL BAY BOROUGH SD	4,864	0.03028%	71,043	85,156	(14,113)	5,888	(11,570)
185	CORDOVA CITY SD	6,886	0.04413%	103,539	124,109	(20,569)	8,287	(16,878)
186	CITY OF CRAIG	15,677	0.09895%	232,184	278,310	(46,126)	17,420	(37,841)
187	PETERSBURG MEDICAL CENTER	71,270	0.46449%	1,089,912	1,306,435	(216,523)	94,794	(171,151)
189	HAINES BOROUGH	18,565	0.11739%	275,451	330,172	(54,721)	21,103	(45,654)
190	KENAI PENINSULA BOROUGH SD	134,057	0.86661%	2,033,458	2,437,427	(403,969)	161,097	(321,752)
191	CITY OF NORTH POLE	30,551	0.18840%	442,081	529,905	(87,824)	33,830	(73,785)
192	CITY OF GALENA	5,825	0.03861%	90,601	108,600	(17,999)	7,904	(14,191)
193	CITY OF NENANA	(323)	0.00000%	-	-	-	2,393	(440)
195	YUPIIT SD	11,733	0.07640%	179,259	214,871	(35,612)	15,463	(28,114)
196	NENANA CITY SD	14,483	0.09411%	220,828	264,697	(43,870)	18,776	(35,371)
198	CITY OF SAXMAN	1,488	0.00836%	19,611	23,507	(3,896)	1,841	(3,907)
199	CITY OF HOONAH	11,671	0.07484%	175,613	210,500	(34,887)	13,555	(28,570)
200	CITY OF PELICAN	959	0.00641%	15,038	18,026	(2,988)	1,474	(2,451)
202	CITY OF WHITTIER	14,826	0.09494%	222,764	267,018	(44,254)	18,377	(35,562)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	10,464	0.06911%	162,154	194,367	(32,214)	13,657	(28,969)
204	CRAIG CITY SD	7,720	0.05064%	118,814	142,417	(23,604)	9,760	(19,006)
205	DILLINGHAM CITY SD	12,899	0.08451%	198,299	237,693	(39,394)	18,850	(32,382)
206	CITY OF THORNE BAY	4,456	0.02823%	66,238	79,397	(13,159)	5,041	(11,175)
208	CITY OF AKUTAN	4,613	0.03206%	75,220	90,163	(14,943)	7,714	(13,154)
209	UNALASKA CITY SD	7,816	0.04973%	116,686	139,867	(23,181)	9,072	(18,536)
211	KASHUNAMIUT SD	10,984	0.07405%	173,765	208,285	(34,520)	17,449	(27,565)
215	CITY OF HOMER	58,530	0.37355%	876,529	1,050,661	(174,132)	69,230	(138,194)
218	SPECIAL EDUCATION SERVICE AGENCY	2,325	0.01513%	35,513	42,568	(7,055)	2,919	(6,180)
219	BARTLETT REGIONAL HOSPITAL	358,255	2.25580%	5,293,155	6,344,698	(1,051,543)	414,035	(840,527)
220	NORTHWEST ARCTIC BOROUGH	20,504	0.13413%	314,737	377,262	(62,526)	28,766	(52,514)
221	SAINT MARY'S SD	6,776	0.04521%	106,078	127,152	(21,074)	10,765	(16,695)
223	BRISTOL BAY RHA	8,764	0.05611%	131,652	157,807	(26,154)	10,304	(21,476)
224	COPPER RIVER BASIN RHA	3,802	0.02661%	62,433	74,836	(12,403)	6,187	(10,159)
225	SKAGWAY CITY SD	3,544	0.02223%	52,163	62,525	(10,363)	4,512	(8,348)
227	CITY OF KLAWOCK	8,133	0.05071%	118,990	142,629	(23,639)	9,469	(19,810)
228	PETERSBURG CITY SD	10,081	0.06417%	150,575	180,489	(29,913)	11,397	(24,159)
230	ALEUTIANS EAST BOROUGH	3,993	0.02681%	62,920	75,420	(12,500)	5,585	(9,875)
235	CITY OF HUSLIA	904	0.00577%	13,543	16,234	(2,691)	1,145	(2,491)
237	CITY OF KALTAG	125	0.00086%	2,026	2,428	(402)	232	(380)
240	HAINES BOROUGH SD	5,010	0.03210%	75,329	90,294	(14,965)	5,826	(12,569)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	184	0.00141%	3,314	3,973	(658)	397	(839)
244	ALEUTIANS EAST BOROUGH SD	6,876	0.04554%	106,854	128,082	(21,228)	9,402	(17,065)
246	DELTA/GREELY SD	11,025	0.06924%	162,463	194,738	(32,275)	13,175	(26,085)
247	LAKE AND PENINSULA BOROUGH	5,017	0.03151%	73,926	88,612	(14,686)	5,906	(11,828)
248	CITY AND BOROUGH OF YAKUTAT	5,327	0.03339%	78,355	93,921	(15,566)	6,492	(13,197)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	130	(1,067)
251	KLAWOCK CITY SD	5,306	0.03429%	80,449	96,431	(15,982)	6,708	(12,759)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	18,747	0.12195%	286,159	343,007	(56,849)	24,671	(44,928)
257	PELICAN CITY SD	184	0.00114%	2,681	3,214	(533)	239	(581)
258	DENALI BOROUGH	6,296	0.03986%	93,523	112,103	(18,579)	7,214	(14,824)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	487	0.00289%	6,792	8,141	(1,349)	524	(1,224)
262	COOK INLET HOUSING AUTHORITY	98,760	0.63454%	1,488,912	1,784,700	(295,789)	122,674	(232,313)
263	INTERIOR RHA	10,346	0.06454%	151,430	181,514	(30,083)	13,241	(24,640)
264	YAKUTAT SD	1,035	0.00707%	16,598	19,895	(3,297)	1,765	(2,728)
265	KAKE CITY SD	3,474	0.02249%	52,766	63,248	(10,482)	4,709	(8,295)
267	ALEUTIAN HOUSING AUTHORITY	3,714	0.02455%	57,616	69,062	(11,446)	4,863	(10,050)
270	BERING STRAITS RHA	7,630	0.04829%	113,301	135,809	(22,508)	9,557	(18,517)
271	CITY OF EGEGIK	1,167	0.00752%	17,648	21,154	(3,506)	1,584	(2,787)
275	ILISAGVIK COLLEGE	43,743	0.28959%	679,507	814,499	(134,992)	57,283	(111,974)
276	NORTH PACIFIC RIM HA	6,189	0.03999%	93,845	112,489	(18,643)	8,319	(14,698)
278	SAXMAN SEAPORT	(65)	0.00011%	250	299	(50)	448	(532)
279	TLINGIT-HAIDA RHA	27,722	0.17324%	406,500	487,256	(80,756)	32,329	(67,365)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	3,850	0.02488%	58,373	69,970	(11,596)	4,685	(9,367)
282	CITY OF DELTA JUNCTION	1,453	0.00849%	19,923	23,881	(3,958)	1,592	(4,120)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	5	(121)
284	INTER-ISLAND FERRY AUTHORITY	9,108	0.05729%	134,420	161,124	(26,704)	10,396	(22,023)
286	CITY OF SELDOVIA	928	0.00605%	14,206	17,028	(2,822)	1,225	(2,315)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	6,658	0.04340%	101,845	122,078	(20,233)	9,981	(17,281)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	2	(54)
291	CITY OF SHAKTOOLIK	238	0.00166%	3,887	4,659	(772)	560	(754)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	17,590	0.10993%	257,939	309,182	(51,242)	21,729	(41,496)
296	MUNICIPALITY OF SKAGWAY	43,991	0.27922%	655,186	785,346	(130,160)	49,816	(105,323)
297	CITY OF NULATO	-	0.00000%	-	-	-	12	(661)
298	CITY OF ANIAK	1,753	0.01196%	28,070	33,646	(5,576)	3,012	(4,455)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,402	0.01558%	36,551	43,812	(7,261)	3,964	(15,381)
Total		15,707,605	100.00000%	234,646,000	281,261,000	(46,615,000)	18,199,559	(37,111,814)

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 6/30/2024

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA				3,920,313	(42,924,882)	(45,603,317)	8,193,091
102	SOUTHWEST REGION SD				9,566	(104,737)	(111,272)	19,991
103	ANNETTE ISLAND SD				9,580	(104,899)	(111,444)	20,022
104	BERING STRAIT SD				26,761	(293,018)	(311,302)	55,928
105	CHATHAM SD				3,566	(39,041)	(41,477)	7,452
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				43,516	(476,468)	(506,199)	90,944
108	JUNEAU BOROUGH SD				46,833	(512,792)	(544,789)	97,877
109	MATANUSKA-SUSITNA BOROUGH				114,792	(1,256,898)	(1,335,327)	239,905
110	MATANUSKA-SUSITNA BOROUGH SD				134,172	(1,469,097)	(1,560,766)	280,407
111	ANCHORAGE SD				340,392	(3,727,072)	(3,959,634)	711,388
112	COPPER RIVER SD				5,468	(59,869)	(63,605)	11,427
113	UNIVERSITY OF ALASKA				486,079	(5,322,246)	(5,654,345)	1,015,859
115	CITY OF KENAI				30,130	(329,909)	(350,495)	62,970
116	FAIRBANKS NORTH STAR BOROUGH				96,382	(1,055,318)	(1,121,168)	201,429
117	FAIRBANKS NORTH STAR BOROUGH SD				119,570	(1,309,215)	(1,390,908)	249,891
118	DENALI BOROUGH SD				4,950	(54,199)	(57,581)	10,345
120	CITY AND BOROUGH OF SITKA				41,488	(454,271)	(482,616)	86,707
121	CHUGACH SD				3,171	(34,718)	(36,884)	6,627
122	KETCHIKAN GATEWAY BOROUGH				26,677	(292,101)	(310,328)	55,753
123	CITY OF SOLDOTNA				16,692	(182,765)	(194,169)	34,884
124	IDITAROD AREA SD				3,834	(41,980)	(44,600)	8,013
125	KUSPUK SD				4,993	(54,667)	(58,078)	10,434
126	CITY AND BOROUGH OF JUNEAU				132,025	(1,445,585)	(1,535,787)	275,919
128	CITY OF KODIAK				31,044	(339,907)	(361,116)	64,878
129	CITY OF FAIRBANKS				39,521	(432,725)	(459,727)	82,594
131	CITY OF WASILLA				39,656	(434,208)	(461,302)	82,877
133	SITKA BOROUGH SD				8,623	(94,418)	(100,309)	18,022
134	CITY OF PALMER				16,713	(182,999)	(194,418)	34,929
135	CITY AND BOROUGH OF WRANGELL				14,314	(156,731)	(166,510)	29,915
136	CITY OF BETHEL				26,907	(294,618)	(313,002)	56,234
137	VALDEZ CITY SD				9,419	(103,134)	(109,569)	19,685
138	HOONAH CITY SD				1,130	(12,374)	(13,146)	2,362
139	CITY OF NOME				17,831	(195,240)	(207,422)	37,265
140	CITY OF KOTZEBUE				17,911	(196,110)	(208,347)	37,432
141	GALENA CITY SD				20,308	(222,357)	(236,231)	42,441
143	CITY OF PETERSBURG				20,238	(221,591)	(235,418)	42,295
144	BRISTOL BAY BOROUGH				16,361	(179,143)	(190,322)	34,193
145	NORTH SLOPE BOROUGH				263,734	(2,887,714)	(3,067,902)	551,179
146	WRANGELL PUBLIC SD				2,753	(30,141)	(32,022)	5,753
148	CITY OF CORDOVA				15,619	(171,020)	(181,692)	32,643
149	NOME CITY SD				3,622	(39,660)	(42,134)	7,570
151	CITY OF KING COVE				3,718	(40,714)	(43,255)	7,771
152	ALASKA HOUSING FINANCE CORPORATION				68,351	(748,402)	(795,101)	142,848
153	LOWER YUKON SD				26,606	(291,318)	(309,496)	55,604
154	NORTHWEST ARCTIC BOROUGH SD				25,941	(284,032)	(301,756)	54,213
155	SOUTHEAST ISLAND SD				3,775	(41,334)	(43,913)	7,889
156	PRIBILOF SD				917	(10,042)	(10,669)	1,917
157	LOWER KUSKOKWIM SD				59,666	(653,306)	(694,071)	124,697
158	KODIAK ISLAND BOROUGH SD				30,084	(329,405)	(349,959)	62,874
159	YUKON FLATS SD				2,061	(22,566)	(23,974)	4,307
160	YUKON / KOYUKUK SD				13,070	(143,108)	(152,038)	27,315
161	NORTH SLOPE BOROUGH SD				43,477	(476,042)	(505,747)	90,862
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				22,853	(250,228)	(265,842)	47,761
164	LAKE AND PENINSULA BOROUGH SD				8,336	(91,275)	(96,970)	17,422
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				7	(81)	(86)	15
167	SOUTHEAST REGIONAL RESOURCE CENTER				8,946	(97,956)	(104,069)	18,697
168	HYDABURG CITY SD				377	(4,132)	(4,390)	789

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	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
169	CITY OF TANANA				-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				4,808	(52,647)	(55,932)	10,049
171	CITY OF BARROW				4,607	(50,443)	(53,590)	9,628
172	CITY OF SAINT PAUL				3,153	(34,528)	(36,683)	6,590
173	MUNICIPALITY OF ANCHORAGE				657,040	(7,194,161)	(7,643,064)	1,373,153
174	KODIAK ISLAND BOROUGH				10,813	(118,390)	(125,777)	22,597
175	NOME JOINT UTILITY SYSTEM				2,024	(22,159)	(23,542)	4,230
176	CITY OF SAND POINT				5,621	(61,542)	(65,382)	11,746
177	KETCHIKAN GATEWAY BOROUGH SD				26,913	(294,676)	(313,064)	56,245
178	CITY OF DILLINGHAM				14,151	(154,945)	(164,613)	29,574
179	CITY OF UNALASKA				50,399	(551,839)	(586,273)	105,330
180	KENAI PENINSULA BOROUGH				88,476	(968,756)	(1,029,205)	184,907
181	CITY OF KETCHIKAN				36,387	(398,413)	(423,273)	76,045
182	CITY OF SEWARD				21,105	(231,090)	(245,510)	44,108
183	CITY OF FORT YUKON				2,454	(26,874)	(28,551)	5,129
184	BRISTOL BAY BOROUGH SD				2,445	(26,769)	(28,440)	5,109
185	CORDOVA CITY SD				3,563	(39,014)	(41,449)	7,447
186	CITY OF CRAIG				7,990	(87,488)	(92,947)	16,699
187	PETERSBURG MEDICAL CENTER				37,508	(410,685)	(436,311)	78,388
189	HAINES BOROUGH				9,479	(103,792)	(110,268)	19,811
190	KENAI PENINSULA BOROUGH SD				69,978	(766,219)	(814,030)	146,249
191	CITY OF NORTH POLE				15,214	(166,579)	(176,973)	31,795
192	CITY OF GALENA				3,118	(34,139)	(36,269)	6,516
193	CITY OF NENANA				-	-	-	-
195	YUPIIT SD				6,169	(67,546)	(71,761)	12,893
196	NENANA CITY SD				7,599	(83,209)	(88,401)	15,882
198	CITY OF SAXMAN				675	(7,390)	(7,851)	1,410
199	CITY OF HOONAH				6,043	(66,172)	(70,301)	12,630
200	CITY OF PELICAN				518	(5,667)	(6,020)	1,082
202	CITY OF WHITTIER				7,666	(83,939)	(89,176)	16,021
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				5,580	(61,100)	(64,913)	11,662
204	CRAIG CITY SD				4,089	(44,770)	(47,563)	8,545
205	DILLINGHAM CITY SD				6,824	(74,720)	(79,383)	14,262
206	CITY OF THORNE BAY				2,279	(24,959)	(26,516)	4,764
208	CITY OF AKUTAN				2,589	(28,343)	(30,112)	5,410
209	UNALASKA CITY SD				4,016	(43,968)	(46,711)	8,392
211	KASHUNAMIUT SD				5,980	(65,476)	(69,561)	12,497
215	CITY OF HOMER				30,164	(330,281)	(350,890)	63,041
218	SPECIAL EDUCATION SERVICE AGENCY				1,222	(13,381)	(14,216)	2,554
219	BARTLETT REGIONAL HOSPITAL				182,156	(1,994,492)	(2,118,945)	380,690
220	NORTHWEST ARCTIC BOROUGH				10,831	(118,595)	(125,995)	22,636
221	SAINT MARY'S SD				3,651	(39,971)	(42,465)	7,629
223	BRISTOL BAY RHA				4,531	(49,607)	(52,703)	9,469
224	COPPER RIVER BASIN RHA				2,149	(23,525)	(24,993)	4,490
225	SKAGWAY CITY SD				1,795	(19,655)	(20,882)	3,752
227	CITY OF KLAWOCK				4,095	(44,836)	(47,634)	8,558
228	PETERSBURG CITY SD				5,182	(56,738)	(60,278)	10,830
230	ALEUTIANS EAST BOROUGH				2,165	(23,709)	(25,188)	4,525
235	CITY OF HUSLIA				466	(5,103)	(5,422)	974
237	CITY OF KALTAG				70	(763)	(811)	146
240	HAINES BOROUGH SD				2,592	(28,384)	(30,155)	5,418
242	CITY OF ELIM				-	-	-	-
243	CITY OF ATKA				114	(1,249)	(1,327)	238
244	ALEUTIANS EAST BOROUGH SD				3,677	(40,263)	(42,776)	7,685
246	DELTA/GREELY SD				5,591	(61,217)	(65,037)	11,685
247	LAKE AND PENINSULA BOROUGH				2,544	(27,856)	(29,594)	5,317
248	CITY AND BOROUGH OF YAKUTAT				2,696	(29,525)	(31,367)	5,635

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2024

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				-	-	-	-
251	KLAWOCK CITY SD				2,769	(30,314)	(32,205)	5,786
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				9,848	(107,826)	(114,555)	20,581
257	PELICAN CITY SD				92	(1,010)	(1,073)	193
258	DENALI BOROUGH				3,218	(35,240)	(37,439)	6,726
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				234	(2,559)	(2,719)	488
262	COOK INLET HOUSING AUTHORITY				51,239	(561,031)	(596,038)	107,084
263	INTERIOR RHA				5,211	(57,060)	(60,620)	10,891
264	YAKUTAT SD				571	(6,254)	(6,644)	1,194
265	KAKE CITY SD				1,816	(19,882)	(21,123)	3,795
267	ALEUTIAN HOUSING AUTHORITY				1,983	(21,710)	(23,065)	4,144
270	BERING STRAITS RHA				3,899	(42,692)	(45,356)	8,149
271	CITY OF EGEGIK				607	(6,650)	(7,065)	1,269
275	ILISAGVIK COLLEGE				23,384	(256,042)	(272,019)	48,871
276	NORTH PACIFIC RIM HA				3,230	(35,362)	(37,568)	6,749
278	SAXMAN SEAPORT				9	(94)	(100)	18
279	TLINGIT-HAIDA RHA				13,989	(153,172)	(162,729)	29,236
280	CITY OF TOKSOOK BAY				-	-	-	-
281	BARANOF ISLAND HA				2,009	(21,995)	(23,368)	4,198
282	CITY OF DELTA JUNCTION				686	(7,507)	(7,976)	1,433
283	CITY OF ANDERSON				-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY				4,626	(50,650)	(53,811)	9,668
286	CITY OF SELDOVIA				489	(5,353)	(5,687)	1,022
288	NORTHWEST INUPIAT HOUSING AUTHORITY				3,505	(38,376)	(40,770)	7,325
290	CITY OF UPPER KALSKAG				-	-	-	-
291	CITY OF SHAKTOOLIK				134	(1,465)	(1,556)	280
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY				8,877	(97,193)	(103,258)	18,551
296	MUNICIPALITY OF SKAGWAY				22,547	(246,878)	(262,283)	47,122
297	CITY OF NULATO				-	-	-	-
298	CITY OF ANIAK				966	(10,577)	(11,237)	2,019
299	ALASKA GASLINE DEVELOPMENT CORPORATION				1,258	(13,773)	(14,632)	2,629
Total		119.87%	1,796,078,000	-2.60%	8,075,000	(88,416,000)	(93,933,000)	16,876,000

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 6/30/2025

Employer Number	Employer Name	FY2025 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA	8,695,673	49.77483%	132,780,830	164,288,297	(31,507,467)	8,585,646	(20,571,860)
102	SOUTHWEST REGION SD	17,117	0.09802%	261,475	323,520	(62,045)	24,756	(40,231)
103	ANNETTE ISLAND SD	16,188	0.09271%	247,319	306,006	(58,686)	25,426	(37,747)
104	BERING STRAIT SD	56,820	0.32527%	867,688	1,073,582	(205,893)	58,580	(133,120)
105	CHATHAM SD	6,916	0.03960%	105,633	130,699	(25,066)	8,079	(16,549)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	92,162	0.52758%	1,407,394	1,741,354	(333,960)	95,351	(215,099)
108	JUNEAU BOROUGH SD	80,758	0.46248%	1,233,724	1,526,473	(292,749)	117,635	(188,300)
109	MATANUSKA-SUSITNA BOROUGH	241,891	1.38472%	3,693,927	4,570,456	(876,529)	255,113	(564,981)
110	MATANUSKA-SUSITNA BOROUGH SD	283,291	1.62172%	4,326,139	5,352,686	(1,026,546)	296,665	(662,170)
111	ANCHORAGE SD	618,890	3.54384%	9,453,657	11,696,909	(2,243,252)	785,989	(1,448,208)
112	COPPER RIVER SD	11,557	0.06616%	176,494	218,374	(41,880)	13,206	(27,186)
113	UNIVERSITY OF ALASKA	1,091,029	6.24503%	16,659,438	20,612,544	(3,953,106)	1,120,932	(2,681,166)
115	CITY OF KENAI	63,105	0.36126%	963,696	1,192,371	(228,675)	67,081	(147,766)
116	FAIRBANKS NORTH STAR BOROUGH	199,374	1.14137%	3,044,754	3,767,241	(722,487)	211,934	(468,907)
117	FAIRBANKS NORTH STAR BOROUGH SD	242,326	1.38731%	3,700,829	4,578,997	(878,167)	275,357	(568,110)
118	DENALI BOROUGH SD	11,418	0.06535%	174,342	215,712	(41,370)	12,957	(28,147)
120	CITY AND BOROUGH OF SITKA	94,579	0.54136%	1,444,140	1,786,819	(342,679)	96,115	(234,121)
121	CHUGACH SD	6,509	0.03726%	99,409	122,998	(23,589)	6,982	(15,823)
122	KETCHIKAN GATEWAY BOROUGH	59,311	0.33950%	905,656	1,120,558	(214,902)	59,559	(142,560)
123	CITY OF SOLDOTNA	34,288	0.19629%	523,636	647,889	(124,253)	36,423	(81,041)
124	IDITAROD AREA SD	6,775	0.03880%	103,491	128,048	(24,557)	9,052	(17,366)
125	KUSPUK SD	8,409	0.04816%	128,470	158,954	(30,485)	13,883	(21,402)
126	CITY AND BOROUGH OF JUNEAU	289,669	1.65812%	4,423,253	5,472,844	(1,049,591)	297,102	(684,111)
128	CITY OF KODIAK	65,006	0.37213%	992,715	1,228,275	(235,561)	69,713	(152,755)
129	CITY OF FAIRBANKS	77,160	0.44177%	1,178,479	1,458,120	(279,641)	95,083	(181,691)
131	CITY OF WASILLA	87,889	0.50309%	1,342,046	1,660,500	(318,453)	88,433	(210,318)
133	SITKA BOROUGH SD	15,849	0.09075%	242,088	299,533	(57,445)	22,256	(37,665)
134	CITY OF PALMER	37,190	0.21288%	567,880	702,632	(134,752)	37,277	(89,590)
135	CITY AND BOROUGH OF WRANGELL	34,811	0.19924%	531,486	657,603	(126,116)	36,513	(89,409)
136	CITY OF BETHEL	51,689	0.29595%	789,475	976,809	(187,334)	66,138	(120,797)
137	VALDEZ CITY SD	22,169	0.12688%	338,481	418,799	(80,318)	23,694	(54,521)
138	HOONAH CITY SD	3,994	0.02285%	60,956	75,420	(14,464)	4,179	(11,625)
139	CITY OF NOME	38,383	0.21972%	586,128	725,210	(139,082)	41,857	(90,818)
140	CITY OF KOTZEBUE	36,822	0.21080%	562,338	695,775	(133,437)	45,875	(86,395)
141	GALENA CITY SD	56,190	0.32154%	857,740	1,061,272	(203,532)	56,175	(148,693)
143	CITY OF PETERSBURG	42,885	0.24549%	654,889	810,287	(155,398)	44,500	(100,087)
144	BRISTOL BAY BOROUGH	33,770	0.19332%	515,719	638,094	(122,375)	38,406	(78,879)
145	NORTH SLOPE BOROUGH	582,433	3.33392%	8,893,669	11,004,041	(2,110,372)	588,640	(1,403,491)
146	WRANGELL PUBLIC SD	5,983	0.03425%	91,365	113,044	(21,680)	6,834	(15,423)
148	CITY OF CORDOVA	30,554	0.17493%	466,656	577,388	(110,732)	35,188	(74,467)
149	NOME CITY SD	5,813	0.03329%	88,816	109,892	(21,075)	10,419	(14,293)
151	CITY OF KING COVE	6,497	0.03721%	99,256	122,809	(23,552)	8,701	(15,782)
152	ALASKA HOUSING FINANCE CORPORATION	147,810	0.84611%	2,257,116	2,792,706	(535,589)	149,716	(348,716)
153	LOWER YUKON SD	60,104	0.34403%	917,750	1,135,523	(217,772)	70,143	(143,314)
154	NORTHWEST ARCTIC BOROUGH SD	66,350	0.37971%	1,012,938	1,253,298	(240,359)	71,153	(171,110)
155	SOUTHEAST ISLAND SD	7,607	0.04355%	116,173	143,739	(27,566)	9,307	(18,967)
156	PRIBILOF SD	1,687	0.00966%	25,772	31,888	(6,115)	2,572	(4,025)
157	LOWER KUSKOKWIM SD	120,622	0.69056%	1,842,165	2,279,291	(437,126)	142,160	(283,470)
158	KODIAK ISLAND BOROUGH SD	62,024	0.35507%	947,207	1,171,969	(224,762)	67,798	(146,331)
159	YUKON FLATS SD	4,096	0.02345%	62,551	77,394	(14,843)	6,605	(10,274)
160	YUKON / KOYUKUK SD	30,478	0.17444%	465,353	575,777	(110,423)	30,393	(76,640)
161	NORTH SLOPE BOROUGH SD	88,858	0.50870%	1,357,027	1,679,035	(322,008)	98,837	(213,668)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(6)
163	CORDOVA COMMUNITY MEDICAL CENTER	44,362	0.25399%	677,560	838,338	(160,778)	73,389	(121,524)
164	LAKE AND PENINSULA BOROUGH SD	15,081	0.08635%	230,362	285,024	(54,662)	19,370	(37,121)
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	11	(23,118)
166	TANANA SD	(0)	0.00000%	-	-	-	644	(435)
167	SOUTHEAST REGIONAL RESOURCE CENTER	16,397	0.09389%	250,470	309,904	(59,434)	22,432	(38,760)
168	HYDABURG CITY SD	2,287	0.01307%	34,879	43,155	(8,276)	4,296	(7,708)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00000%	-	-	-	6	(17)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	8,882	0.05086%	135,664	167,856	(32,192)	11,153	(21,411)
171	CITY OF BARROW	10,225	0.05853%	156,138	193,188	(37,050)	10,465	(27,618)
172	CITY OF SAINT PAUL	5,468	0.03132%	83,540	103,363	(19,823)	12,111	(12,894)
173	MUNICIPALITY OF ANCHORAGE	1,445,910	8.27663%	22,078,974	27,318,078	(5,239,104)	1,481,305	(3,397,910)
174	KODIAK ISLAND BOROUGH	24,067	0.13776%	367,491	454,693	(87,202)	24,204	(59,824)
175	NOME JOINT UTILITY SYSTEM	5,466	0.03128%	83,445	103,245	(19,801)	5,625	(14,741)
176	CITY OF SAND POINT	8,755	0.05015%	133,772	165,514	(31,743)	13,523	(21,004)
177	KETCHIKAN GATEWAY BOROUGH SD	49,968	0.28611%	763,241	944,350	(181,109)	64,696	(117,341)
178	CITY OF DILLINGHAM	34,140	0.19539%	521,240	644,924	(123,685)	33,696	(89,575)
179	CITY OF UNALASKA	111,562	0.63859%	1,703,526	2,107,755	(404,229)	112,565	(264,335)
180	KENAI PENINSULA BOROUGH	182,046	1.04218%	2,780,146	3,439,845	(659,699)	200,660	(426,225)
181	CITY OF KETCHIKAN	74,173	0.42463%	1,132,769	1,401,562	(268,794)	82,621	(173,272)
182	CITY OF SEWARD	47,723	0.27316%	728,697	901,609	(172,912)	49,440	(113,885)
183	CITY OF FORT YUKON	2,967	0.01701%	45,368	56,134	(10,765)	8,042	(9,439)
184	BRISTOL BAY BOROUGH SD	5,752	0.03292%	87,829	108,670	(20,841)	6,010	(14,437)
185	CORDOVA CITY SD	8,411	0.04814%	128,415	158,886	(30,471)	8,621	(21,104)
186	CITY OF CRAIG	18,017	0.10313%	275,104	340,383	(65,279)	17,784	(44,158)
187	PETERSBURG MEDICAL CENTER	78,016	0.44662%	1,191,406	1,474,114	(282,708)	91,384	(182,510)
189	HAINES BOROUGH	20,811	0.11913%	317,792	393,200	(75,409)	20,739	(50,903)
190	KENAI PENINSULA BOROUGH SD	150,133	0.85942%	2,292,621	2,836,635	(544,014)	157,021	(352,437)
191	CITY OF NORTH POLE	30,127	0.17248%	460,115	569,296	(109,180)	33,973	(74,110)
192	CITY OF GALENA	6,387	0.03657%	97,542	120,688	(23,146)	7,668	(14,906)
193	CITY OF NENANA	-	0.00000%	-	-	-	1,830	(294)
195	YUPIIT SD	11,403	0.06529%	174,172	215,501	(41,329)	15,338	(26,648)
196	NENANA CITY SD	18,038	0.10324%	275,414	340,767	(65,353)	19,503	(44,823)
198	CITY OF SAXMAN	1,722	0.00986%	26,293	32,532	(6,239)	1,964	(5,012)
199	CITY OF HOONAH	13,406	0.07673%	204,699	253,272	(48,573)	13,495	(32,470)
200	CITY OF PELICAN	2,018	0.01154%	30,786	38,092	(7,305)	2,251	(5,986)
202	CITY OF WHITTIER	15,366	0.08797%	234,673	290,358	(55,685)	17,988	(36,427)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	12,404	0.07100%	189,408	234,353	(44,945)	13,507	(31,879)
204	CRAIG CITY SD	7,896	0.04521%	120,603	149,221	(28,618)	9,806	(18,711)
205	DILLINGHAM CITY SD	14,328	0.08202%	218,801	270,721	(51,919)	17,716	(34,201)
206	CITY OF THORNE BAY	3,873	0.02218%	59,166	73,206	(14,039)	5,321	(9,656)
208	CITY OF AKUTAN	4,275	0.02448%	65,315	80,813	(15,498)	7,417	(10,872)
209	UNALASKA CITY SD	10,028	0.05739%	153,095	189,422	(36,328)	10,056	(25,410)
211	KASHUNAMIUT SD	11,344	0.06495%	173,272	214,387	(41,116)	16,935	(26,594)
215	CITY OF HOMER	62,841	0.35974%	959,666	1,187,384	(227,718)	67,945	(147,400)
218	SPECIAL EDUCATION SERVICE AGENCY	2,030	0.01163%	31,013	38,372	(7,359)	3,062	(5,182)
219	BARTLETT REGIONAL HOSPITAL	359,941	2.06074%	5,497,303	6,801,754	(1,304,451)	413,580	(850,234)
220	NORTHWEST ARCTIC BOROUGH	27,022	0.15465%	412,538	510,429	(97,891)	30,676	(70,027)
221	SAINT MARY'S SD	6,813	0.03901%	104,059	128,751	(24,692)	10,341	(15,936)
223	BRISTOL BAY RHA	12,489	0.07146%	190,639	235,876	(45,237)	12,668	(33,331)
224	COPPER RIVER BASIN RHA	4,335	0.02482%	66,202	81,911	(15,709)	5,979	(10,361)
225	SKAGWAY CITY SD	4,961	0.02839%	75,725	93,694	(17,969)	5,318	(13,190)
227	CITY OF KLAWOCK	8,170	0.04677%	124,774	154,382	(29,608)	9,402	(19,967)
228	PETERSBURG CITY SD	10,411	0.05960%	159,003	196,733	(37,730)	11,436	(24,752)
230	ALEUTIANS EAST BOROUGH	3,791	0.02171%	57,910	71,651	(13,741)	5,673	(8,874)
235	CITY OF HUSLIA	1,160	0.00664%	17,703	21,904	(4,201)	1,216	(3,171)
237	CITY OF KALTAG	103	0.00059%	1,575	1,949	(374)	227	(281)
240	HAINES BOROUGH SD	4,919	0.02816%	75,128	92,955	(17,827)	5,946	(12,001)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	(0)	0.00000%	-	-	-	462	(179)
244	ALEUTIANS EAST BOROUGH SD	7,846	0.04491%	119,816	148,247	(28,431)	8,992	(18,471)
246	DELTA/GREELY SD	12,212	0.06990%	186,477	230,727	(44,249)	12,817	(29,113)
247	LAKE AND PENINSULA BOROUGH	5,275	0.03020%	80,556	99,672	(19,115)	5,751	(12,491)
248	CITY AND BOROUGH OF YAKUTAT	6,123	0.03505%	93,500	115,687	(22,187)	6,447	(15,349)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	37	(651)
251	KLAWOCK CITY SD	6,264	0.03585%	95,640	118,335	(22,694)	6,698	(15,104)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	17,565	0.10058%	268,312	331,980	(63,668)	24,933	(41,116)
257	PELICAN CITY SD	179	0.00102%	2,729	3,376	(647)	226	(531)
258	DENALI BOROUGH	6,328	0.03623%	96,642	119,574	(22,932)	7,232	(14,916)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	531	0.00304%	8,102	10,025	(1,923)	536	(1,408)
262	COOK INLET HOUSING AUTHORITY	106,510	0.60974%	1,626,555	2,012,519	(385,964)	119,318	(247,981)
263	INTERIOR RHA	12,299	0.07039%	187,786	232,345	(44,560)	13,571	(30,857)
264	YAKUTAT SD	1,273	0.00729%	19,445	24,060	(4,614)	1,654	(3,113)
265	KAKE CITY SD	4,115	0.02355%	62,836	77,746	(14,910)	4,639	(9,874)
267	ALEUTIAN HOUSING AUTHORITY	4,144	0.02372%	63,286	78,303	(15,017)	4,750	(10,371)
270	BERING STRAITS RHA	6,664	0.03816%	101,799	125,955	(24,156)	9,843	(16,005)
271	CITY OF EGEGIK	1,445	0.00827%	22,063	27,298	(5,235)	1,590	(3,570)
275	ILISAGVIK COLLEGE	47,952	0.27452%	732,305	906,074	(173,768)	56,282	(115,884)
276	NORTH PACIFIC RIM HA	9,190	0.05259%	140,286	173,574	(33,288)	10,041	(24,451)
278	SAXMAN SEAPORT	(0)	0.00000%	-	-	-	342	(375)
279	TLINGIT-HAIDA RHA	26,500	0.15173%	404,764	500,810	(96,046)	32,587	(64,740)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	3,785	0.02167%	57,807	71,524	(13,717)	4,752	(8,997)
282	CITY OF DELTA JUNCTION	1,745	0.00999%	26,647	32,970	(6,323)	1,803	(5,110)
283	CITY OF ANDERSON	-	0.00000%	-	-	-	3	(84)
284	INTER-ISLAND FERRY AUTHORITY	10,081	0.05770%	153,931	190,458	(36,526)	10,173	(24,407)
286	CITY OF SELDOVIA	1,025	0.00587%	15,649	19,362	(3,713)	1,164	(2,447)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	7,486	0.04285%	114,312	141,436	(27,125)	9,396	(18,488)
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	0	(36)
291	CITY OF SHAKTOOLIK	317	0.00181%	4,842	5,991	(1,149)	525	(881)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	16,509	0.09453%	252,169	312,006	(59,837)	21,659	(39,449)
296	MUNICIPALITY OF SKAGWAY	46,654	0.26708%	712,479	881,543	(169,064)	49,330	(111,204)
297	CITY OF NULATO	-	0.00000%	-	-	-	1	(437)
298	CITY OF ANIAK	1,749	0.01002%	26,723	33,064	(6,341)	2,881	(4,132)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,545	0.01457%	38,870	48,093	(9,223)	3,194	(12,741)
Total		17,469,306	100.00000%	266,763,000	330,063,000	(63,300,000)	18,186,071	(41,550,565)

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 6/30/2025

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)	Net OPEB Liability 1% Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA				(749,609)	(55,036,527)	(58,090,213)	4,104,432
102	SOUTHWEST REGION SD				(1,476)	(108,379)	(114,392)	8,083
103	ANNETTE ISLAND SD				(1,396)	(102,512)	(108,200)	7,645
104	BERING STRAIT SD				(4,899)	(359,649)	(379,605)	26,821
105	CHATHAM SD				(596)	(43,784)	(46,213)	3,265
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				(7,945)	(583,353)	(615,720)	43,504
108	JUNEAU BOROUGH SD				(6,965)	(511,368)	(539,741)	38,136
109	MATANUSKA-SUSITNA BOROUGH				(20,854)	(1,531,101)	(1,616,054)	114,184
110	MATANUSKA-SUSITNA BOROUGH SD				(24,423)	(1,793,148)	(1,892,640)	133,727
111	ANCHORAGE SD				(53,370)	(3,918,461)	(4,135,875)	292,225
112	COPPER RIVER SD				(996)	(73,155)	(77,214)	5,456
113	UNIVERSITY OF ALASKA				(94,050)	(6,905,196)	(7,288,329)	514,965
115	CITY OF KENAI				(5,441)	(399,444)	(421,607)	29,789
116	FAIRBANKS NORTH STAR BOROUGH				(17,189)	(1,262,025)	(1,332,048)	94,117
117	FAIRBANKS NORTH STAR BOROUGH SD				(20,893)	(1,533,962)	(1,619,074)	114,398
118	DENALI BOROUGH SD				(984)	(72,263)	(76,273)	5,389
120	CITY AND BOROUGH OF SITKA				(8,153)	(598,584)	(631,796)	44,640
121	CHUGACH SD				(561)	(41,204)	(43,490)	3,073
122	KETCHIKAN GATEWAY BOROUGH				(5,113)	(375,387)	(396,215)	27,995
123	CITY OF SOLDOTNA				(2,956)	(217,043)	(229,085)	16,186
124	IDITAROD AREA SD				(584)	(42,896)	(45,276)	3,199
125	KUSPUK SD				(725)	(53,250)	(56,204)	3,971
126	CITY AND BOROUGH OF JUNEAU				(24,971)	(1,833,401)	(1,935,127)	136,729
128	CITY OF KODIAK				(5,604)	(411,472)	(434,302)	30,686
129	CITY OF FAIRBANKS				(6,653)	(488,470)	(515,572)	36,428
131	CITY OF WASILLA				(7,576)	(556,267)	(587,131)	41,484
133	SITKA BOROUGH SD				(1,367)	(100,344)	(105,911)	7,483
134	CITY OF PALMER				(3,206)	(235,382)	(248,442)	17,554
135	CITY AND BOROUGH OF WRANGELL				(3,000)	(220,297)	(232,520)	16,429
136	CITY OF BETHEL				(4,457)	(327,231)	(345,387)	24,404
137	VALDEZ CITY SD				(1,911)	(140,297)	(148,082)	10,463
138	HOONAH CITY SD				(344)	(25,266)	(26,668)	1,884
139	CITY OF NOME				(3,309)	(242,945)	(256,425)	18,118
140	CITY OF KOTZEBUE				(3,175)	(233,084)	(246,017)	17,383
141	GALENA CITY SD				(4,842)	(355,526)	(375,252)	26,514
143	CITY OF PETERSBURG				(3,697)	(271,446)	(286,507)	20,243
144	BRISTOL BAY BOROUGH				(2,911)	(213,761)	(225,622)	15,942
145	NORTH SLOPE BOROUGH				(50,209)	(3,686,350)	(3,890,886)	274,915
146	WRANGELL PUBLIC SD				(516)	(37,870)	(39,971)	2,824
148	CITY OF CORDOVA				(2,634)	(193,425)	(204,157)	14,425
149	NOME CITY SD				(501)	(36,814)	(38,856)	2,745
151	CITY OF KING COVE				(560)	(41,141)	(43,424)	3,068
152	ALASKA HOUSING FINANCE CORPORATION				(12,742)	(935,555)	(987,465)	69,770
153	LOWER YUKON SD				(5,181)	(380,400)	(401,506)	28,369
154	NORTHWEST ARCTIC BOROUGH SD				(5,719)	(419,854)	(443,150)	31,311
155	SOUTHEAST ISLAND SD				(656)	(48,153)	(50,824)	3,591
156	PRIBILOF SD				(145)	(10,682)	(11,275)	797
157	LOWER KUSKOKWIM SD				(10,400)	(763,562)	(805,928)	56,944
158	KODIAK ISLAND BOROUGH SD				(5,347)	(392,609)	(414,393)	29,279
159	YUKON FLATS SD				(353)	(25,927)	(27,365)	1,934
160	YUKON / KOYUKUK SD				(2,627)	(192,885)	(203,587)	14,385
161	NORTH SLOPE BOROUGH SD				(7,661)	(562,476)	(593,685)	41,948
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(3,825)	(280,843)	(296,425)	20,944
164	LAKE AND PENINSULA BOROUGH SD				(1,300)	(95,483)	(100,781)	7,121
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				-	-	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER				(1,414)	(103,818)	(109,578)	7,742
168	HYDABURG CITY SD				(197)	(14,457)	(15,259)	1,078

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
169	CITY OF TANANA				-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(766)	(56,232)	(59,352)	4,194
171	CITY OF BARROW				(881)	(64,718)	(68,309)	4,826
172	CITY OF SAINT PAUL				(472)	(34,626)	(36,548)	2,582
173	MUNICIPALITY OF ANCHORAGE				(124,646)	(9,151,547)	(9,659,318)	682,491
174	KODIAK ISLAND BOROUGH				(2,075)	(152,322)	(160,774)	11,360
175	NOME JOINT UTILITY SYSTEM				(471)	(34,587)	(36,506)	2,579
176	CITY OF SAND POINT				(755)	(55,447)	(58,524)	4,135
177	KETCHIKAN GATEWAY BOROUGH SD				(4,309)	(316,357)	(333,910)	23,593
178	CITY OF DILLINGHAM				(2,943)	(216,049)	(228,037)	16,112
179	CITY OF UNALASKA				(9,617)	(706,097)	(745,275)	52,858
180	KENAI PENINSULA BOROUGH				(15,695)	(1,152,347)	(1,216,285)	85,938
181	CITY OF KETCHIKAN				(6,395)	(469,523)	(495,574)	35,015
182	CITY OF SEWARD				(4,114)	(302,039)	(318,797)	22,525
183	CITY OF FORT YUKON				(256)	(18,805)	(19,848)	1,402
184	BRISTOL BAY BOROUGH SD				(496)	(36,404)	(38,424)	2,715
185	CORDOVA CITY SD				(725)	(53,227)	(56,180)	3,969
186	CITY OF CRAIG				(1,553)	(114,028)	(120,355)	8,504
187	PETERSBURG MEDICAL CENTER				(6,726)	(493,828)	(521,228)	36,828
189	HAINES BOROUGH				(1,794)	(131,722)	(139,030)	9,823
190	KENAI PENINSULA BOROUGH SD				(12,943)	(950,272)	(1,002,997)	70,868
191	CITY OF NORTH POLE				(2,598)	(190,714)	(201,296)	14,223
192	CITY OF GALENA				(551)	(40,430)	(42,674)	3,015
193	CITY OF NENANA				-	-	-	-
195	YUPIIT SD				(983)	(72,193)	(76,198)	5,384
196	NENANA CITY SD				(1,555)	(114,157)	(120,491)	8,513
198	CITY OF SAXMAN				(148)	(10,898)	(11,503)	813
199	CITY OF HOONAH				(1,156)	(84,846)	(89,554)	6,328
200	CITY OF PELICAN				(174)	(12,761)	(13,469)	952
202	CITY OF WHITTIER				(1,325)	(97,270)	(102,667)	7,254
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(1,069)	(78,508)	(82,864)	5,855
204	CRAIG CITY SD				(681)	(49,989)	(52,763)	3,728
205	DILLINGHAM CITY SD				(1,235)	(90,691)	(95,723)	6,763
206	CITY OF THORNE BAY				(334)	(24,524)	(25,885)	1,829
208	CITY OF AKUTAN				(369)	(27,072)	(28,575)	2,019
209	UNALASKA CITY SD				(864)	(63,456)	(66,977)	4,732
211	KASHUNAMIUT SD				(978)	(71,820)	(75,805)	5,356
215	CITY OF HOMER				(5,418)	(397,773)	(419,844)	29,665
218	SPECIAL EDUCATION SERVICE AGENCY				(175)	(12,855)	(13,588)	959
219	BARTLETT REGIONAL HOSPITAL				(31,035)	(2,278,585)	(2,405,012)	169,929
220	NORTHWEST ARCTIC BOROUGH				(2,329)	(170,993)	(180,481)	12,752
221	SAINT MARY'S SD				(587)	(43,131)	(45,525)	3,217
223	BRISTOL BAY RHA				(1,076)	(79,018)	(83,403)	5,893
224	COPPER RIVER BASIN RHA				(374)	(27,440)	(28,963)	2,046
225	SKAGWAY CITY SD				(428)	(31,387)	(33,129)	2,341
227	CITY OF KLAWOCK				(704)	(51,718)	(54,587)	3,857
228	PETERSBURG CITY SD				(898)	(65,905)	(69,562)	4,915
230	ALEUTIANS EAST BOROUGH				(327)	(24,003)	(25,335)	1,790
235	CITY OF HUSLIA				(100)	(7,338)	(7,745)	547
237	CITY OF KALTAG				(9)	(653)	(689)	49
240	HAINES BOROUGH SD				(424)	(31,140)	(32,868)	2,322
242	CITY OF ELIM				-	-	-	-
243	CITY OF ATKA				-	-	-	-
244	ALEUTIANS EAST BOROUGH SD				(676)	(49,663)	(52,418)	3,704
246	DELTA/GREELY SD				(1,053)	(77,293)	(81,582)	5,764
247	LAKE AND PENINSULA BOROUGH				(455)	(33,390)	(35,243)	2,490
248	CITY AND BOROUGH OF YAKUTAT				(528)	(38,755)	(40,905)	2,890

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2025

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25%)	Net OPEB Liability 1% Increase Discount Rate (8.25%)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				-	-	-	-
251	KLAWOCK CITY SD				(540)	(39,642)	(41,842)	2,956
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				(1,515)	(111,213)	(117,384)	8,294
257	PELICAN CITY SD				(15)	(1,131)	(1,194)	84
258	DENALI BOROUGH				(546)	(40,057)	(42,280)	2,987
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				(46)	(3,358)	(3,545)	250
262	COOK INLET HOUSING AUTHORITY				(9,183)	(674,193)	(711,601)	50,279
263	INTERIOR RHA				(1,060)	(77,836)	(82,154)	5,805
264	YAKUTAT SD				(110)	(8,060)	(8,507)	601
265	KAKE CITY SD				(355)	(26,045)	(27,490)	1,942
267	ALEUTIAN HOUSING AUTHORITY				(357)	(26,231)	(27,687)	1,956
270	BERING STRAITS RHA				(575)	(42,195)	(44,536)	3,147
271	CITY OF EGEGIK				(125)	(9,145)	(9,652)	682
275	ILISAGVIK COLLEGE				(4,134)	(303,534)	(320,376)	22,637
276	NORTH PACIFIC RIM HA				(792)	(58,147)	(61,374)	4,336
278	SAXMAN SEAPORT				-	-	-	-
279	TLINGIT-HAIDA RHA				(2,285)	(167,771)	(177,080)	12,512
280	CITY OF TOKSOOK BAY				-	-	-	-
281	BARANOF ISLAND HA				(326)	(23,960)	(25,290)	1,787
282	CITY OF DELTA JUNCTION				(150)	(11,045)	(11,658)	824
283	CITY OF ANDERSON				-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY				(869)	(63,803)	(67,343)	4,758
286	CITY OF SELDOVIA				(88)	(6,486)	(6,846)	484
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(645)	(47,381)	(50,010)	3,534
290	CITY OF UPPER KALSKAG				-	-	-	-
291	CITY OF SHAKTOOLIK				(27)	(2,007)	(2,118)	150
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				(1,424)	(104,522)	(110,321)	7,795
296	MUNICIPALITY OF SKAGWAY				(4,022)	(295,316)	(311,702)	22,024
297	CITY OF NULATO				-	-	-	-
298	CITY OF ANIAK				(151)	(11,076)	(11,691)	826
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(219)	(16,111)	(17,005)	1,202
Total		123.73%	2,020,924,000	-3.13%	(1,506,000)	(110,571,000)	(116,706,000)	8,246,000

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 6/30/2025

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
101	STATE OF ALASKA	(31,507,467)	49.77483%	2,450,633	6,133,146	-	-	1,867	8,585,646
102	SOUTHWEST REGION SD	(62,045)	0.09802%	4,826	12,078	-	-	7,853	24,756
103	ANNETTE ISLAND SD	(58,686)	0.09271%	4,565	11,424	-	-	9,438	25,426
104	BERING STRAIT SD	(205,893)	0.32527%	16,014	40,079	-	-	2,487	58,580
105	CHATHAM SD	(25,066)	0.03960%	1,950	4,879	-	-	1,251	8,079
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	(333,960)	0.52758%	25,975	65,008	-	-	4,369	95,351
108	JUNEAU BOROUGH SD	(292,749)	0.46248%	22,770	56,986	-	-	37,880	117,635
109	MATANUSKA-SUSITNA BOROUGH	(876,529)	1.38472%	68,176	170,622	-	-	16,315	255,113
110	MATANUSKA-SUSITNA BOROUGH SD	(1,026,546)	1.62172%	79,844	199,824	-	-	16,996	296,665
111	ANCHORAGE SD	(2,243,252)	3.54384%	174,479	436,664	-	-	174,845	785,989
112	COPPER RIVER SD	(41,880)	0.06616%	3,257	8,152	-	-	1,796	13,206
113	UNIVERSITY OF ALASKA	(3,953,106)	6.24503%	307,470	769,499	-	-	43,963	1,120,932
115	CITY OF KENAI	(228,675)	0.36126%	17,786	44,513	-	-	4,782	67,081
116	FAIRBANKS NORTH STAR BOROUGH	(722,487)	1.14137%	56,195	140,637	-	-	15,102	211,934
117	FAIRBANKS NORTH STAR BOROUGH SD	(878,167)	1.38731%	68,303	170,941	-	-	36,112	275,357
118	DENALI BOROUGH SD	(41,370)	0.06535%	3,218	8,053	-	-	1,687	12,957
120	CITY AND BOROUGH OF SITKA	(342,679)	0.54136%	26,653	66,705	-	-	2,757	96,115
121	CHUGACH SD	(23,589)	0.03726%	1,835	4,592	-	-	556	6,982
122	KETCHIKAN GATEWAY BOROUGH	(214,902)	0.33950%	16,715	41,832	-	-	1,012	59,559
123	CITY OF SOLDOTNA	(124,253)	0.19629%	9,664	24,187	-	-	2,571	36,423
124	IDITAROD AREA SD	(24,557)	0.03880%	1,910	4,780	-	-	2,362	9,052
125	KUSPUK SD	(30,485)	0.04816%	2,371	5,934	-	-	5,578	13,883
126	CITY AND BOROUGH OF JUNEAU	(1,049,591)	1.65812%	81,637	204,310	-	-	11,156	297,102
128	CITY OF KODIAK	(235,561)	0.37213%	18,322	45,853	-	-	5,538	69,713
129	CITY OF FAIRBANKS	(279,641)	0.44177%	21,750	54,434	-	-	18,899	95,083
131	CITY OF WASILLA	(318,453)	0.50309%	24,769	61,989	-	-	1,675	88,433
133	SITKA BOROUGH SD	(57,445)	0.09075%	4,468	11,182	-	-	6,606	22,256
134	CITY OF PALMER	(134,752)	0.21288%	10,481	26,230	-	-	565	37,277
135	CITY AND BOROUGH OF WRANGELL	(126,116)	0.19924%	9,809	24,549	-	-	2,154	36,513
136	CITY OF BETHEL	(187,334)	0.29595%	14,571	36,466	-	-	15,102	66,138
137	VALDEZ CITY SD	(80,318)	0.12688%	6,247	15,634	-	-	1,812	23,694
138	HOONAH CITY SD	(14,464)	0.02285%	1,125	2,816	-	-	238	4,179
139	CITY OF NOME	(139,082)	0.21972%	10,818	27,073	-	-	3,966	41,857
140	CITY OF KOTZEBUE	(133,437)	0.21080%	10,379	25,974	-	-	9,522	45,875
141	GALENA CITY SD	(203,532)	0.32154%	15,831	39,619	-	-	725	56,175
143	CITY OF PETERSBURG	(155,398)	0.24549%	12,087	30,249	-	-	2,164	44,500
144	BRISTOL BAY BOROUGH	(122,375)	0.19332%	9,518	23,821	-	-	5,067	38,406
145	NORTH SLOPE BOROUGH	(2,110,372)	3.33392%	164,144	410,799	-	-	13,698	588,640
146	WRANGELL PUBLIC SD	(21,680)	0.03425%	1,686	4,220	-	-	928	6,834
148	CITY OF CORDOVA	(110,732)	0.17493%	8,613	21,555	-	-	5,020	35,188
149	NOME CITY SD	(21,075)	0.03329%	1,639	4,102	-	-	4,678	10,419
151	CITY OF KING COVE	(23,552)	0.03721%	1,832	4,585	-	-	2,285	8,701
152	ALASKA HOUSING FINANCE CORPORATION	(535,589)	0.84611%	41,658	104,256	-	-	3,802	149,716
153	LOWER YUKON SD	(217,772)	0.34403%	16,938	42,391	-	-	10,814	70,143
154	NORTHWEST ARCTIC BOROUGH SD	(240,359)	0.37971%	18,695	46,788	-	-	5,671	71,153
155	SOUTHEAST ISLAND SD	(27,566)	0.04355%	2,144	5,366	-	-	1,797	9,307
156	PRIBILOF SD	(6,115)	0.00966%	476	1,190	-	-	906	2,572
157	LOWER KUSKOKWIM SD	(437,126)	0.69056%	33,999	85,090	-	-	23,071	142,160
158	KODIAK ISLAND BOROUGH SD	(224,762)	0.35507%	17,482	43,751	-	-	6,564	67,798
159	YUKON FLATS SD	(14,843)	0.02345%	1,154	2,889	-	-	2,561	6,605
160	YUKON / KOYUKUK SD	(110,423)	0.17444%	8,589	21,495	-	-	310	30,393
161	NORTH SLOPE BOROUGH SD	(322,008)	0.50870%	25,046	62,681	-	-	11,110	98,837
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(160,778)	0.25399%	12,505	31,296	-	-	29,588	73,389
164	LAKE AND PENINSULA BOROUGH SD	(54,662)	0.08635%	4,252	10,640	-	-	4,478	19,370
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	11	11
166	TANANA SD	-	0.00000%	-	-	-	-	644	644
167	SOUTHEAST REGIONAL RESOURCE CENTER	(59,434)	0.09389%	4,623	11,569	-	-	6,240	22,432
168	HYDABURG CITY SD	(8,276)	0.01307%	644	1,611	-	-	2,041	4,296

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Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
169	CITY OF TANANA	-	0.00000%	-	-	-	-	6	6
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(32,192)	0.05086%	2,504	6,266	-	-	2,383	11,153
171	CITY OF BARROW	(37,050)	0.05853%	2,882	7,212	-	-	372	10,465
172	CITY OF SAINT PAUL	(19,823)	0.03132%	1,542	3,859	-	-	6,711	12,111
173	MUNICIPALITY OF ANCHORAGE	(5,239,104)	8.27663%	407,495	1,019,828	-	-	53,982	1,481,305
174	KODIAK ISLAND BOROUGH	(87,202)	0.13776%	6,783	16,974	-	-	447	24,204
175	NOME JOINT UTILITY SYSTEM	(19,801)	0.03128%	1,540	3,854	-	-	231	5,625
176	CITY OF SAND POINT	(31,743)	0.05015%	2,469	6,179	-	-	4,875	13,523
177	KETCHIKAN GATEWAY BOROUGH SD	(181,109)	0.28611%	14,087	35,254	-	-	15,355	64,696
178	CITY OF DILLINGHAM	(123,685)	0.19539%	9,620	24,076	-	-	-	33,696
179	CITY OF UNALASKA	(404,229)	0.63859%	31,441	78,686	-	-	2,438	112,565
180	KENAI PENINSULA BOROUGH	(659,699)	1.04218%	51,311	128,415	-	-	20,934	200,660
181	CITY OF KETCHIKAN	(268,794)	0.42463%	20,907	52,323	-	-	9,392	82,621
182	CITY OF SEWARD	(172,912)	0.27316%	13,449	33,659	-	-	2,332	49,440
183	CITY OF FORT YUKON	(10,765)	0.01701%	837	2,096	-	-	5,109	8,042
184	BRISTOL BAY BOROUGH SD	(20,841)	0.03292%	1,621	4,057	-	-	332	6,010
185	CORDOVA CITY SD	(30,471)	0.04814%	2,370	5,931	-	-	320	8,621
186	CITY OF CRAIG	(65,279)	0.10313%	5,077	12,707	-	-	-	17,784
187	PETERSBURG MEDICAL CENTER	(282,708)	0.44662%	21,989	55,031	-	-	14,364	91,384
189	HAINES BOROUGH	(75,409)	0.11913%	5,865	14,679	-	-	195	20,739
190	KENAI PENINSULA BOROUGH SD	(544,014)	0.85942%	42,313	105,896	-	-	8,812	157,021
191	CITY OF NORTH POLE	(109,180)	0.17248%	8,492	21,253	-	-	4,228	33,973
192	CITY OF GALENA	(23,146)	0.03657%	1,800	4,505	-	-	1,363	7,668
193	CITY OF NENANA	-	0.00000%	-	-	-	-	1,830	1,830
195	YUPIIT SD	(41,329)	0.06529%	3,215	8,045	-	-	4,078	15,338
196	NENANA CITY SD	(65,353)	0.10324%	5,083	12,721	-	-	1,698	19,503
198	CITY OF SAXMAN	(6,239)	0.00986%	485	1,214	-	-	265	1,964
199	CITY OF HOONAH	(48,573)	0.07673%	3,778	9,455	-	-	262	13,495
200	CITY OF PELICAN	(7,305)	0.01154%	568	1,422	-	-	261	2,251
202	CITY OF WHITTIER	(55,685)	0.08797%	4,331	10,840	-	-	2,817	17,988
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(44,945)	0.07100%	3,496	8,749	-	-	1,262	13,507
204	CRAIG CITY SD	(28,618)	0.04521%	2,226	5,571	-	-	2,009	9,806
205	DILLINGHAM CITY SD	(51,919)	0.08202%	4,038	10,106	-	-	3,572	17,716
206	CITY OF THORNE BAY	(14,039)	0.02218%	1,092	2,733	-	-	1,496	5,321
208	CITY OF AKUTAN	(15,498)	0.02448%	1,205	3,017	-	-	3,194	7,417
209	UNALASKA CITY SD	(36,328)	0.05739%	2,826	7,071	-	-	159	10,056
211	KASHUNAMIUT SD	(41,116)	0.06495%	3,198	8,003	-	-	5,734	16,935
215	CITY OF HOMER	(227,718)	0.35974%	17,712	44,327	-	-	5,906	67,945
218	SPECIAL EDUCATION SERVICE AGENCY	(7,359)	0.01163%	572	1,432	-	-	1,058	3,062
219	BARTLETT REGIONAL HOSPITAL	(1,304,451)	2.06074%	101,459	253,920	-	-	58,200	413,580
220	NORTHWEST ARCTIC BOROUGH	(97,891)	0.15465%	7,614	19,055	-	-	4,007	30,676
221	SAINT MARY'S SD	(24,692)	0.03901%	1,921	4,806	-	-	3,614	10,341
223	BRISTOL BAY RHA	(45,237)	0.07146%	3,518	8,806	-	-	344	12,668
224	COPPER RIVER BASIN RHA	(15,709)	0.02482%	1,222	3,058	-	-	1,700	5,979
225	SKAGWAY CITY SD	(17,969)	0.02839%	1,398	3,498	-	-	422	5,318
227	CITY OF Klawock	(29,608)	0.04677%	2,303	5,763	-	-	1,336	9,402
228	PETERSBURG CITY SD	(37,730)	0.05960%	2,935	7,344	-	-	1,157	11,436
230	ALEUTIANS EAST BOROUGH	(13,741)	0.02171%	1,069	2,675	-	-	1,929	5,673
235	CITY OF HUSLIA	(4,201)	0.00664%	327	818	-	-	71	1,216
237	CITY OF KALTAG	(374)	0.00059%	29	73	-	-	126	227
240	HAINES BOROUGH SD	(17,827)	0.02816%	1,387	3,470	-	-	1,089	5,946
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	-	0.00000%	-	-	-	-	462	462
244	ALEUTIANS EAST BOROUGH SD	(28,431)	0.04491%	2,211	5,534	-	-	1,246	8,992
246	DELTA/GREELY SD	(44,249)	0.06990%	3,442	8,613	-	-	762	12,817
247	LAKE AND PENINSULA BOROUGH	(19,115)	0.03020%	1,487	3,721	-	-	544	5,751
248	CITY AND BOROUGH OF YAKUTAT	(22,187)	0.03505%	1,726	4,319	-	-	402	6,447

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Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2025

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources			Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits			
249	CITY OF UNALAKLEET	-	0.00000%	-	-	-	-	37	37
251	KLAWOCK CITY SD	(22,694)	0.03585%	1,765	4,418	-	-	515	6,698
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(63,668)	0.10058%	4,952	12,393	-	-	7,588	24,933
257	PELICAN CITY SD	(647)	0.00102%	50	126	-	-	50	226
258	DENALI BOROUGH	(22,932)	0.03623%	1,784	4,464	-	-	985	7,232
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	(1,923)	0.00304%	150	374	-	-	12	536
262	COOK INLET HOUSING AUTHORITY	(385,964)	0.60974%	30,020	75,131	-	-	14,167	119,318
263	INTERIOR RHA	(44,560)	0.07039%	3,466	8,674	-	-	1,431	13,571
264	YAKUTAT SD	(4,614)	0.00729%	359	898	-	-	397	1,654
265	KAKE CITY SD	(14,910)	0.02355%	1,160	2,902	-	-	577	4,639
267	ALEUTIAN HOUSING AUTHORITY	(15,017)	0.02372%	1,168	2,923	-	-	658	4,750
270	BERING STRAITS RHA	(24,156)	0.03816%	1,879	4,702	-	-	3,262	9,843
271	CITY OF EGEGIK	(5,235)	0.00827%	407	1,019	-	-	164	1,590
275	ILISAGVIK COLLEGE	(173,768)	0.27452%	13,516	33,825	-	-	8,942	56,282
276	NORTH PACIFIC RIM HA	(33,288)	0.05259%	2,589	6,480	-	-	972	10,041
278	SAXMAN SEAPORT	-	0.00000%	-	-	-	-	342	342
279	TLINGIT-HAIDA RHA	(96,046)	0.15173%	7,470	18,696	-	-	6,421	32,587
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-
281	BARANOF ISLAND HA	(13,717)	0.02167%	1,067	2,670	-	-	1,015	4,752
282	CITY OF DELTA JUNCTION	(6,323)	0.00999%	492	1,231	-	-	80	1,803
283	CITY OF ANDERSON	-	0.00000%	-	-	-	-	3	3
284	INTER-ISLAND FERRY AUTHORITY	(36,526)	0.05770%	2,841	7,110	-	-	222	10,173
286	CITY OF SELDOVIA	(3,713)	0.00587%	289	723	-	-	152	1,164
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(27,125)	0.04285%	2,110	5,280	-	-	2,006	9,396
290	CITY OF UPPER KALSKAG	-	0.00000%	-	-	-	-	0	0
291	CITY OF SHAKTOOLIK	(1,149)	0.00181%	89	224	-	-	212	525
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(59,837)	0.09453%	4,654	11,648	-	-	5,357	21,659
296	MUNICIPALITY OF SKAGWAY	(169,064)	0.26708%	13,150	32,909	-	-	3,271	49,330
297	CITY OF NULATO	-	0.00000%	-	-	-	-	1	1
298	CITY OF ANIAK	(6,341)	0.01002%	493	1,234	-	-	1,153	2,881
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(9,223)	0.01457%	717	1,795	-	-	681	3,194
Total		(63,300,000)	100.00000%	4,923,438	12,321,782	-	-	940,851	18,186,071

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

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Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2025

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA	(2,097,655)	(15,235,591)	-	(2,880,171)	(358,444)	(20,571,860)	2,606,329	(87,721)	2,518,607
102	SOUTHWEST REGION SD	(4,131)	(30,002)	-	(5,672)	(426)	(40,231)	5,132	1,268	6,401
103	ANNETTE ISLAND SD	(3,907)	(28,378)	-	(5,365)	(98)	(37,747)	4,855	1,815	6,669
104	BERING STRAIT SD	(13,708)	(99,561)	-	(18,821)	(1,031)	(133,120)	17,032	3	17,035
105	CHATHAM SD	(1,669)	(12,121)	-	(2,291)	(469)	(16,549)	2,073	120	2,193
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	(22,234)	(161,488)	-	(30,528)	(850)	(215,099)	27,625	1,443	29,068
108	JUNEAU BOROUGH SD	(19,490)	(141,560)	-	(26,761)	(488)	(188,300)	24,217	6,391	30,607
109	MATANUSKA-SUSITNA BOROUGH	(58,356)	(423,850)	-	(80,126)	(2,649)	(564,981)	72,507	4,575	77,082
110	MATANUSKA-SUSITNA BOROUGH SD	(68,344)	(496,392)	-	(93,839)	(3,596)	(662,170)	84,917	2,826	87,743
111	ANCHORAGE SD	(149,348)	(1,084,735)	-	(205,061)	(9,064)	(1,448,208)	185,564	23,986	209,550
112	COPPER RIVER SD	(2,788)	(20,251)	-	(3,828)	(318)	(27,186)	3,464	332	3,796
113	UNIVERSITY OF ALASKA	(263,184)	(1,911,544)	-	(361,363)	(145,076)	(2,681,166)	327,005	1,787	328,791
115	CITY OF KENAI	(15,224)	(110,577)	-	(20,904)	(1,061)	(147,766)	18,916	601	19,517
116	FAIRBANKS NORTH STAR BOROUGH	(48,101)	(349,362)	-	(66,044)	(5,400)	(468,907)	59,765	2,087	61,851
117	FAIRBANKS NORTH STAR BOROUGH SD	(58,465)	(424,642)	-	(80,275)	(4,728)	(568,110)	72,643	5,415	78,058
118	DENALI BOROUGH SD	(2,754)	(20,004)	-	(3,782)	(1,607)	(28,147)	3,422	7	3,429
120	CITY AND BOROUGH OF SITKA	(22,814)	(165,704)	-	(31,325)	(14,277)	(234,121)	28,347	(2,686)	25,661
121	CHUGACH SD	(1,570)	(11,406)	-	(2,156)	(690)	(15,823)	1,951	(135)	1,816
122	KETCHIKAN GATEWAY BOROUGH	(14,307)	(103,917)	-	(19,645)	(4,691)	(142,560)	17,777	(748)	17,029
123	CITY OF SOLDOTNA	(8,272)	(60,083)	-	(11,358)	(1,327)	(81,041)	10,278	(222)	10,056
124	IDITAROD AREA SD	(1,635)	(11,875)	-	(2,245)	(1,611)	(17,366)	2,031	200	2,232
125	KUSPUK SD	(2,030)	(14,741)	-	(2,787)	(1,845)	(21,402)	2,522	754	3,276
126	CITY AND BOROUGH OF JUNEAU	(69,878)	(507,535)	-	(95,946)	(10,752)	(684,111)	86,823	1,063	87,886
128	CITY OF KODIAK	(15,683)	(113,906)	-	(21,633)	(1,632)	(152,755)	19,486	912	20,398
129	CITY OF FAIRBANKS	(18,617)	(135,222)	-	(25,663)	(2,289)	(181,691)	23,132	4,006	27,138
131	CITY OF WASILLA	(21,201)	(153,990)	-	(29,111)	(6,016)	(210,318)	26,343	(8)	26,334
133	SITKA BOROUGH SD	(3,824)	(27,778)	-	(5,251)	(812)	(37,665)	4,752	577	5,329
134	CITY OF PALMER	(8,971)	(65,160)	-	(12,318)	(3,141)	(89,590)	11,147	(392)	10,755
135	CITY AND BOROUGH OF WRANGELL	(8,396)	(60,984)	-	(11,529)	(8,500)	(89,409)	10,432	(749)	9,683
136	CITY OF BETHEL	(12,472)	(90,586)	-	(17,125)	(614)	(120,797)	15,496	2,789	18,285
137	VALDEZ CITY SD	(5,347)	(38,838)	-	(7,342)	(2,993)	(54,521)	6,644	(17)	6,627
138	HOONAH CITY SD	(963)	(6,994)	-	(1,322)	(2,345)	(11,625)	1,196	(470)	727
139	CITY OF NOME	(9,260)	(67,254)	-	(12,714)	(1,591)	(90,818)	11,505	382	11,887
140	CITY OF KOTZEBUE	(8,884)	(64,524)	-	(12,198)	(790)	(86,395)	11,038	1,650	12,688
141	GALENA CITY SD	(13,550)	(98,419)	-	(18,605)	(18,118)	(148,693)	16,836	(2,793)	14,044
143	CITY OF PETERSBURG	(10,346)	(75,144)	-	(14,205)	(393)	(100,087)	12,855	392	13,246
144	BRISTOL BAY BOROUGH	(8,147)	(59,175)	-	(11,187)	(370)	(78,879)	10,123	1,240	11,363
145	NORTH SLOPE BOROUGH	(140,501)	(1,020,481)	-	(192,914)	(49,595)	(1,403,991)	174,572	(8,961)	165,612
146	WRANGELL PUBLIC SD	(1,443)	(10,483)	-	(1,982)	(1,514)	(15,423)	1,793	(55)	1,738
148	CITY OF CORDOVA	(7,372)	(53,545)	-	(10,122)	(3,427)	(74,467)	9,160	(204)	8,955
149	NOME CITY SD	(1,403)	(10,191)	-	(1,927)	(772)	(14,293)	1,743	349	2,093
151	CITY OF KING COVE	(1,568)	(11,389)	-	(2,153)	(672)	(15,782)	1,948	163	2,111
152	ALASKA HOUSING FINANCE CORPORATION	(35,658)	(258,987)	-	(48,959)	(5,112)	(348,716)	44,304	816	45,120
153	LOWER YUKON SD	(14,499)	(105,305)	-	(19,907)	(3,603)	(143,314)	18,014	2,506	20,521
154	NORTHWEST ARCTIC BOROUGH SD	(16,002)	(116,227)	-	(21,972)	(16,909)	(171,110)	19,883	(2,439)	17,443
155	SOUTHEAST ISLAND SD	(1,835)	(13,330)	-	(2,520)	(1,282)	(18,967)	2,280	(15)	2,265
156	PRIBILOF SD	(407)	(2,957)	-	(559)	(101)	(4,025)	506	152	658
157	LOWER KUSKOKWIM SD	(29,102)	(211,374)	-	(39,959)	(3,034)	(283,470)	36,159	3,313	39,472
158	KODIAK ISLAND BOROUGH SD	(14,964)	(108,685)	-	(20,546)	(2,137)	(146,331)	18,593	364	18,956
159	YUKON FLATS SD	(988)	(7,177)	-	(1,357)	(752)	(10,274)	1,228	131	1,359
160	YUKON / KOYUKUK SD	(7,352)	(53,396)	-	(10,094)	(5,799)	(76,640)	9,134	(943)	8,191
161	NORTH SLOPE BOROUGH SD	(21,438)	(155,709)	-	(29,436)	(7,085)	(213,668)	26,637	(132)	26,505
162	ALEUTIAN REGION SD	-	-	-	-	(6)	(6)	-	(60)	(60)
163	CORDOVA COMMUNITY MEDICAL CENTER	(10,704)	(77,745)	-	(14,697)	(18,379)	(121,524)	13,300	4,453	17,753
164	LAKE AND PENINSULA BOROUGH SD	(3,639)	(26,432)	-	(4,997)	(2,053)	(37,121)	4,522	85	4,607
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	(23,118)	(23,118)	-	(11,301)	(11,301)
166	TANANA SD	-	-	-	-	(435)	(435)	-	(26)	(26)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(3,957)	(28,740)	-	(5,433)	(630)	(38,760)	4,916	1,091	6,007
168	HYDABURG CITY SD	(551)	(4,002)	-	(757)	(2,399)	(7,708)	685	260	944

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2025

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
169	CITY OF TANANA	-	-	-	-	(17)	(17)	-	(3)	(3)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(2,143)	(15,566)	-	(2,943)	(759)	(21,411)	2,663	378	3,041
171	CITY OF BARROW	(2,467)	(17,916)	-	(3,387)	(3,849)	(27,618)	3,065	(784)	2,281
172	CITY OF SAINT PAUL	(1,320)	(9,586)	-	(1,812)	(177)	(12,894)	1,640	1,209	2,849
173	MUNICIPALITY OF ANCHORAGE	(348,801)	(2,533,394)	-	(478,919)	(36,796)	(3,397,910)	433,384	16,182	449,566
174	KODIAK ISLAND BOROUGH	(5,806)	(42,167)	-	(7,971)	(3,880)	(59,824)	7,213	(530)	6,683
175	NOME JOINT UTILITY SYSTEM	(1,318)	(9,575)	-	(1,810)	(2,038)	(14,741)	1,638	(108)	1,530
176	CITY OF SAND POINT	(2,113)	(15,349)	-	(2,902)	(640)	(21,004)	2,626	591	3,217
177	KETCHIKAN GATEWAY BOROUGH SD	(12,058)	(87,576)	-	(16,556)	(1,151)	(117,341)	14,982	2,458	17,440
178	CITY OF DILLINGHAM	(8,234)	(59,808)	-	(11,306)	(10,226)	(89,575)	10,231	(2,154)	8,077
179	CITY OF UNALASKA	(26,912)	(195,467)	-	(36,951)	(5,004)	(264,335)	33,438	(128)	33,310
180	KENAI PENINSULA BOROUGH	(43,920)	(319,001)	-	(60,305)	(2,999)	(426,225)	54,571	2,978	57,549
181	CITY OF KETCHIKAN	(17,895)	(129,977)	-	(24,571)	(829)	(173,272)	22,235	1,807	24,042
182	CITY OF SEWARD	(11,512)	(83,612)	-	(15,806)	(2,954)	(113,885)	14,303	216	14,520
183	CITY OF FORT YUKON	(717)	(5,206)	-	(984)	(2,533)	(9,439)	891	563	1,453
184	BRISTOL BAY BOROUGH SD	(1,388)	(10,078)	-	(1,905)	(1,067)	(14,437)	1,724	46	1,770
185	CORDOVA CITY SD	(2,029)	(14,735)	-	(2,785)	(1,556)	(21,104)	2,521	(120)	2,400
186	CITY OF CRAIG	(4,346)	(31,566)	-	(5,967)	(2,279)	(44,158)	5,400	(584)	4,816
187	PETERSBURG MEDICAL CENTER	(18,822)	(136,705)	-	(25,843)	(1,141)	(182,510)	23,386	3,214	26,599
189	HAINES BOROUGH	(5,020)	(36,464)	-	(6,893)	(2,525)	(50,903)	6,238	(501)	5,737
190	KENAI PENINSULA BOROUGH SD	(36,219)	(263,061)	-	(49,730)	(3,428)	(352,437)	45,001	(154)	44,848
191	CITY OF NORTH POLE	(7,269)	(52,795)	-	(9,980)	(4,066)	(74,110)	9,032	(79)	8,953
192	CITY OF GALENA	(1,541)	(11,192)	-	(2,116)	(57)	(14,906)	1,915	276	2,191
193	CITY OF NENANA	-	-	-	-	(294)	(294)	-	417	417
195	YUPIIT SD	(2,752)	(19,985)	-	(3,778)	(133)	(26,648)	3,419	925	4,344
196	NENANA CITY SD	(4,351)	(31,602)	-	(5,974)	(2,897)	(44,823)	5,406	(125)	5,281
198	CITY OF SAXMAN	(415)	(3,017)	-	(570)	(1,009)	(5,012)	516	(155)	361
199	CITY OF HOONAH	(3,234)	(23,488)	-	(4,440)	(1,308)	(32,470)	4,018	(337)	3,681
200	CITY OF PELICAN	(486)	(3,533)	-	(668)	(1,300)	(5,986)	604	(147)	458
202	CITY OF WHITTIER	(3,707)	(26,927)	-	(5,090)	(702)	(36,427)	4,606	582	5,189
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(2,992)	(21,733)	-	(4,108)	(3,045)	(31,879)	3,718	(985)	2,733
204	CRAIG CITY SD	(1,905)	(13,838)	-	(2,616)	(351)	(18,711)	2,367	173	2,540
205	DILLINGHAM CITY SD	(3,457)	(25,106)	-	(4,746)	(892)	(34,201)	4,295	461	4,755
206	CITY OF THORNE BAY	(935)	(6,789)	-	(1,283)	(649)	(9,656)	1,161	33	1,194
208	CITY OF AKUTAN	(1,032)	(7,494)	-	(1,417)	(929)	(10,872)	1,282	453	1,735
209	UNALASKA CITY SD	(2,419)	(17,566)	-	(3,321)	(2,104)	(25,410)	3,005	(235)	2,770
211	KASHUNAMIUT SD	(2,737)	(19,882)	-	(3,758)	(216)	(26,594)	3,401	890	4,291
215	CITY OF HOMER	(15,161)	(110,114)	-	(20,816)	(1,309)	(147,400)	18,837	908	19,745
218	SPECIAL EDUCATION SERVICE AGENCY	(490)	(3,559)	-	(673)	(461)	(5,182)	609	(25)	584
219	BARTLETT REGIONAL HOSPITAL	(86,846)	(630,774)	-	(119,243)	(13,372)	(850,234)	107,905	9,290	117,195
220	NORTHWEST ARCTIC BOROUGH	(6,517)	(47,336)	-	(8,948)	(7,226)	(70,027)	8,098	(837)	7,261
221	SAINT MARY'S SD	(1,644)	(11,940)	-	(2,257)	(95)	(15,936)	2,043	816	2,859
223	BRISTOL BAY RHA	(3,012)	(21,874)	-	(4,135)	(4,309)	(33,331)	3,742	(846)	2,896
224	COPPER RIVER BASIN RHA	(1,046)	(7,596)	-	(1,436)	(283)	(10,361)	1,299	140	1,439
225	SKAGWAY CITY SD	(1,196)	(8,689)	-	(1,643)	(1,662)	(13,190)	1,486	(95)	1,391
227	CITY OF KLAWOCK	(1,971)	(14,317)	-	(2,707)	(972)	(19,967)	2,449	(25)	2,424
228	PETERSBURG CITY SD	(2,512)	(18,244)	-	(3,449)	(546)	(24,752)	3,121	27	3,148
230	ALEUTIANS EAST BOROUGH	(915)	(6,645)	-	(1,256)	(58)	(8,874)	1,137	324	1,461
235	CITY OF HUSLIA	(280)	(2,031)	-	(384)	(476)	(3,171)	347	(90)	258
237	CITY OF KALTAG	(25)	(181)	-	(34)	(41)	(281)	31	7	38
240	HAINES BOROUGH SD	(1,187)	(8,620)	-	(1,630)	(564)	(12,001)	1,475	(106)	1,368
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	-	-	-	-	(179)	(179)	-	(66)	(66)
244	ALEUTIANS EAST BOROUGH SD	(1,893)	(13,748)	-	(2,599)	(231)	(18,471)	2,352	107	2,459
246	DELTA/GREELY SD	(2,946)	(21,397)	-	(4,045)	(726)	(29,113)	3,660	(37)	3,624
247	LAKE AND PENINSULA BOROUGH	(1,273)	(9,243)	-	(1,747)	(228)	(12,491)	1,581	83	1,664
248	CITY AND BOROUGH OF YAKUTAT	(1,477)	(10,728)	-	(2,028)	(1,115)	(15,349)	1,835	(135)	1,700

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2025

Employer Number	Employer Name	Deferred Inflows of Resources					OPEB Expense Recognized				
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total	
249	CITY OF UNALAKLEET	-	-	-	-	(651)	(651)	-	(323)	(323)	
251	KLAWOCK CITY SD	(1,511)	(10,974)	-	(2,075)	(545)	(15,104)	1,877	29	1,907	
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-	
255	ALASKA GATEWAY SD	(4,239)	(30,787)	-	(5,820)	(271)	(41,116)	5,267	1,405	6,671	
257	PELICAN CITY SD	(43)	(313)	-	(59)	(115)	(531)	54	(27)	27	
258	DENALI BOROUGH	(1,527)	(11,089)	-	(2,096)	(204)	(14,916)	1,897	152	2,049	
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-	
260	CITY OF KACHEMAK	(128)	(930)	-	(176)	(175)	(1,408)	159	(28)	131	
262	COOK INLET HOUSING AUTHORITY	(25,696)	(186,635)	-	(35,282)	(368)	(247,981)	31,927	3,431	35,358	
263	INTERIOR RHA	(2,967)	(21,547)	-	(4,073)	(2,270)	(30,857)	3,686	23	3,709	
264	YAKUTAT SD	(307)	(2,231)	-	(422)	(152)	(3,113)	382	71	453	
265	KAKE CITY SD	(993)	(7,210)	-	(1,363)	(309)	(9,874)	1,233	104	1,337	
267	ALEUTIAN HOUSING AUTHORITY	(1,000)	(7,262)	-	(1,373)	(737)	(10,371)	1,242	(235)	1,008	
270	BERING STRAITS RHA	(1,608)	(11,681)	-	(2,208)	(508)	(16,005)	1,998	220	2,219	
271	CITY OF EGEGIK	(349)	(2,532)	-	(479)	(211)	(3,570)	433	60	493	
275	ILISAGVIK COLLEGE	(11,569)	(84,026)	-	(15,885)	(4,404)	(115,884)	14,374	(288)	14,086	
276	NORTH PACIFIC RIM HA	(2,216)	(16,097)	-	(3,043)	(3,095)	(24,451)	2,754	(176)	2,577	
278	SAXMAN SEAPORT	-	-	-	-	(375)	(375)	-	(2)	(2)	
279	TLINGIT-HAIDA RHA	(6,394)	(46,444)	-	(8,780)	(3,122)	(64,740)	7,945	381	8,326	
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-	
281	BARANOF ISLAND HA	(913)	(6,633)	-	(1,254)	(197)	(8,997)	1,135	93	1,228	
282	CITY OF DELTA JUNCTION	(421)	(3,058)	-	(578)	(1,053)	(5,110)	523	(363)	160	
283	CITY OF ANDERSON	-	-	-	-	(84)	(84)	-	(35)	(35)	
284	INTER-ISLAND FERRY AUTHORITY	(2,432)	(17,662)	-	(3,339)	(973)	(24,407)	3,021	(158)	2,864	
286	CITY OF SELDOVIA	(247)	(1,796)	-	(339)	(65)	(2,447)	307	19	326	
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(1,806)	(13,116)	-	(2,480)	(1,086)	(18,488)	2,244	142	2,386	
290	CITY OF UPPER KALSKAG	-	-	-	-	(36)	(36)	-	(16)	(16)	
291	CITY OF SHAKTOOLIK	(76)	(556)	-	(105)	(144)	(881)	95	7	102	
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(3,984)	(28,935)	-	(5,470)	(1,061)	(39,449)	4,950	988	5,937	
296	MUNICIPALITY OF SKAGWAY	(11,256)	(81,752)	-	(15,454)	(2,743)	(111,204)	13,985	133	14,118	
297	CITY OF NULATO	-	-	-	-	(437)	(437)	-	(213)	(213)	
298	CITY OF ANIAK	(422)	(3,066)	-	(580)	(64)	(4,132)	525	268	793	
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(614)	(4,460)	-	(843)	(6,824)	(12,741)	763	(2,050)	(1,287)	
Total		(4,214,288)	(30,609,026)	-	(5,786,400)	(940,851)	(41,550,565)	5,236,238	0	5,236,238	

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 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
101	STATE OF ALASKA	(1,213,548)	(4,682,173)	(3,663,299)	(2,622,342)	161,451	33,698
102	SOUTHWEST REGION SD	(1,029)	(7,843)	(5,881)	(3,951)	1,499	1,731
103	ANNETTE ISLAND SD	(426)	(6,908)	(5,138)	(3,418)	1,608	1,960
104	BERING STRAIT SD	(7,536)	(29,928)	(23,283)	(16,498)	1,654	1,050
105	CHATHAM SD	(817)	(3,593)	(2,752)	(1,921)	274	339
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(10,946)	(48,481)	(37,838)	(26,930)	2,601	1,846
108	JUNEAU BOROUGH SD	(4,503)	(36,954)	(27,858)	(18,171)	7,661	9,160
109	MATANUSKA-SUSITNA BOROUGH	(27,515)	(125,070)	(98,595)	(70,435)	6,723	5,025
110	MATANUSKA-SUSITNA BOROUGH SD	(35,287)	(148,087)	(114,707)	(81,629)	8,390	5,815
111	ANCHORAGE SD	(59,293)	(304,558)	(232,135)	(157,335)	41,198	49,903
112	COPPER RIVER SD	(1,205)	(5,927)	(4,547)	(3,182)	503	378
113	UNIVERSITY OF ALASKA	(147,772)	(594,556)	(469,310)	(343,395)	3,003	(8,204)
115	CITY OF KENAI	(7,807)	(33,128)	(25,655)	(18,046)	2,203	1,748
116	FAIRBANKS NORTH STAR BOROUGH	(24,593)	(105,601)	(81,539)	(57,312)	6,532	5,540
117	FAIRBANKS NORTH STAR BOROUGH SD	(26,815)	(124,648)	(96,096)	(66,373)	11,296	9,882
118	DENALI BOROUGH SD	(1,486)	(6,072)	(4,656)	(3,327)	342	9
120	CITY AND BOROUGH OF SITKA	(15,077)	(62,719)	(40,589)	(29,279)	674	(1,016)
121	CHUGACH SD	(943)	(3,518)	(2,783)	(1,969)	168	204
122	KETCHIKAN GATEWAY BOROUGH	(8,348)	(32,094)	(25,193)	(18,171)	726	78
123	CITY OF SOLDOTNA	(4,594)	(18,190)	(14,041)	(9,884)	1,097	994
124	IDITAROD AREA SD	(870)	(3,702)	(2,781)	(1,869)	367	542
125	KUSPUK SD	(525)	(3,832)	(2,673)	(1,912)	623	801
126	CITY AND BOROUGH OF JUNEAU	(37,884)	(153,290)	(120,705)	(85,639)	7,320	3,189
128	CITY OF KODIAK	(7,860)	(34,048)	(26,415)	(18,722)	2,214	1,790
129	CITY OF FAIRBANKS	(6,208)	(37,715)	(29,031)	(20,618)	3,346	3,619
131	CITY OF WASILLA	(11,697)	(47,401)	(37,209)	(26,868)	1,189	100
133	SITKA BOROUGH SD	(1,394)	(7,628)	(5,643)	(3,657)	1,433	1,480
134	CITY OF PALMER	(5,566)	(20,409)	(15,845)	(11,236)	674	70
135	CITY AND BOROUGH OF WRANGELL	(5,230)	(19,447)	(15,683)	(11,268)	(186)	(1,083)
136	CITY OF BETHEL	(4,013)	(25,104)	(19,350)	(13,086)	3,444	3,452
137	VALDEZ CITY SD	(3,042)	(11,966)	(9,271)	(6,677)	359	(230)
138	HOONAH CITY SD	(876)	(2,405)	(1,972)	(1,489)	(209)	(495)
139	CITY OF NOME	(4,631)	(19,938)	(15,621)	(11,017)	1,327	921
140	CITY OF KOTZEBUE	(3,328)	(17,948)	(13,932)	(9,473)	2,337	1,824
141	GALENA CITY SD	(10,181)	(32,532)	(25,805)	(19,117)	(1,267)	(3,618)
143	CITY OF PETERSBURG	(5,153)	(22,350)	(17,615)	(12,550)	1,219	863
144	BRISTOL BAY BOROUGH	(3,279)	(16,910)	(13,283)	(9,389)	1,268	1,120
145	NORTH SLOPE BOROUGH	(85,874)	(316,258)	(249,757)	(176,802)	11,475	2,365
146	WRANGELL PUBLIC SD	(875)	(3,350)	(2,758)	(1,805)	158	42
148	CITY OF CORDOVA	(4,272)	(16,077)	(12,368)	(8,807)	981	1,264
149	NOME CITY SD	(260)	(2,381)	(1,842)	(1,120)	801	930
151	CITY OF KING COVE	(694)	(3,265)	(2,470)	(1,655)	419	585
152	ALASKA HOUSING FINANCE CORPORATION	(19,040)	(78,145)	(61,533)	(44,322)	2,725	1,315
153	LOWER YUKON SD	(5,648)	(30,065)	(23,401)	(16,815)	2,137	619
154	NORTHWEST ARCTIC BOROUGH SD	(11,191)	(37,152)	(29,132)	(20,917)	461	(2,026)
155	SOUTHEAST ISLAND SD	(1,015)	(4,177)	(3,181)	(2,089)	411	391
156	PRIBILOF SD	(79)	(748)	(576)	(377)	159	170
157	LOWER KUSKOKWIM SD	(12,657)	(61,262)	(47,111)	(32,187)	6,312	5,595
158	KODIAK ISLAND BOROUGH SD	(7,883)	(32,177)	(25,181)	(17,536)	2,331	1,912
159	YUKON FLATS SD	(374)	(1,972)	(1,412)	(835)	505	420
160	YUKON / KOYUKUK SD	(5,041)	(17,218)	(13,509)	(9,879)	(63)	(537)
161	NORTH SLOPE BOROUGH SD	(12,244)	(47,967)	(36,681)	(25,135)	3,788	3,409
162	ALEUTIAN REGION SD	(6)	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(2,349)	(17,768)	(19,715)	(13,109)	2,320	2,485
164	LAKE AND PENINSULA BOROUGH SD	(1,939)	(7,718)	(6,038)	(4,082)	840	1,185
165	SITKA COMMUNITY HOSPITAL	(11,403)	(9,812)	(1,892)	-	-	-
166	TANANA SD	1	(45)	15	70	94	74
167	SOUTHEAST REGIONAL RESOURCE CENTER	(1,074)	(7,650)	(5,716)	(4,057)	989	1,181
168	HYDABURG CITY SD	(79)	(968)	(991)	(762)	(109)	(504)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
169	CITY OF TANANA	(3)	(7)	(2)	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(784)	(4,540)	(3,536)	(2,448)	453	596
171	CITY OF BARROW	(2,130)	(6,211)	(4,891)	(3,528)	(166)	(227)
172	CITY OF SAINT PAUL	754	(1,612)	(1,164)	(653)	1,020	873
173	MUNICIPALITY OF ANCHORAGE	(179,362)	(762,656)	(596,497)	(426,169)	35,394	12,685
174	KODIAK ISLAND BOROUGH	(3,842)	(13,535)	(10,600)	(7,628)	145	(161)
175	NOME JOINT UTILITY SYSTEM	(915)	(3,146)	(2,570)	(1,933)	(181)	(371)
176	CITY OF SAND POINT	(492)	(4,060)	(3,086)	(1,993)	873	1,276
177	KETCHIKAN GATEWAY BOROUGH SD	(4,280)	(24,218)	(18,506)	(12,699)	3,340	3,719
178	CITY OF DILLINGHAM	(6,618)	(20,080)	(15,922)	(11,635)	(485)	(1,140)
179	CITY OF UNALASKA	(14,939)	(59,814)	(46,913)	(33,354)	2,511	739
180	KENAI PENINSULA BOROUGH	(21,067)	(93,741)	(72,388)	(51,178)	6,695	6,113
181	CITY OF KETCHIKAN	(7,864)	(37,527)	(29,645)	(21,003)	2,777	2,611
182	CITY OF SEWARD	(6,137)	(25,225)	(19,820)	(14,218)	922	34
183	CITY OF FORT YUKON	3	(1,392)	(690)	(420)	415	686
184	BRISTOL BAY BOROUGH SD	(768)	(3,156)	(2,508)	(1,856)	(11)	(128)
185	CORDOVA CITY SD	(1,270)	(4,712)	(3,772)	(2,683)	75	(121)
186	CITY OF CRAIG	(2,888)	(10,023)	(7,892)	(5,662)	165	(74)
187	PETERSBURG MEDICAL CENTER	(7,235)	(38,385)	(30,044)	(21,483)	3,307	2,714
189	HAINES BOROUGH	(3,428)	(11,723)	(9,145)	(6,384)	401	114
190	KENAI PENINSULA BOROUGH SD	(20,061)	(79,502)	(61,018)	(42,916)	4,959	3,123
191	CITY OF NORTH POLE	(4,057)	(16,288)	(12,581)	(8,944)	727	1,006
192	CITY OF GALENA	(627)	(3,165)	(2,415)	(1,677)	352	295
193	CITY OF NENANA	413	438	205	173	189	119
195	YUPIIT SD	(780)	(5,308)	(4,123)	(2,830)	809	923
196	NENANA CITY SD	(2,544)	(9,719)	(7,682)	(5,452)	293	(217)
198	CITY OF SAXMAN	(325)	(984)	(853)	(657)	(95)	(134)
199	CITY OF HOONAH	(2,170)	(7,357)	(5,724)	(4,069)	257	87
200	CITY OF PELICAN	(433)	(1,205)	(979)	(741)	(108)	(270)
202	CITY OF WHITTIER	(1,520)	(7,701)	(6,170)	(4,322)	621	654
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(2,508)	(7,339)	(5,513)	(3,640)	441	187
204	CRAIG CITY SD	(886)	(3,966)	(3,026)	(2,047)	502	519
205	DILLINGHAM CITY SD	(1,229)	(6,827)	(5,478)	(3,997)	573	474
206	CITY OF THORNE BAY	(498)	(2,000)	(1,538)	(993)	282	411
208	CITY OF AKUTAN	(508)	(1,936)	(1,417)	(848)	580	673
209	UNALASKA CITY SD	(1,604)	(5,676)	(4,452)	(3,243)	(37)	(342)
211	KASHUNAMIUT SD	(483)	(4,870)	(3,703)	(2,509)	968	940
215	CITY OF HOMER	(7,314)	(32,333)	(25,314)	(18,127)	1,932	1,702
218	SPECIAL EDUCATION SERVICE AGENCY	(289)	(1,046)	(752)	(474)	183	260
219	BARTLETT REGIONAL HOSPITAL	(39,592)	(183,239)	(142,323)	(100,534)	13,951	15,083
220	NORTHWEST ARCTIC BOROUGH	(4,131)	(14,945)	(11,301)	(8,387)	110	(699)
221	SAINT MARY'S SD	(78)	(2,856)	(2,295)	(1,553)	601	586
223	BRISTOL BAY RHA	(2,456)	(7,306)	(5,702)	(4,205)	(234)	(760)
224	COPPER RIVER BASIN RHA	(404)	(2,063)	(1,545)	(1,022)	348	304
225	SKAGWAY CITY SD	(745)	(2,757)	(2,228)	(1,684)	(126)	(332)
227	CITY OF KLAWOCK	(1,083)	(4,354)	(3,348)	(2,321)	258	284
228	PETERSBURG CITY SD	(1,351)	(5,514)	(4,272)	(2,975)	384	412
230	ALEUTIANS EAST BOROUGH	(211)	(1,733)	(1,274)	(816)	392	441
235	CITY OF HUSLIA	(240)	(705)	(565)	(397)	(10)	(37)
237	CITY OF KALTAG	2	(44)	(30)	(19)	16	22
240	HAINES BOROUGH SD	(688)	(2,624)	(1,994)	(1,332)	266	316
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	2	21	32	58	69	100
244	ALEUTIANS EAST BOROUGH SD	(795)	(3,968)	(3,125)	(2,176)	346	241
246	DELTA/GREELY SD	(1,590)	(6,387)	(5,011)	(3,606)	238	61
247	LAKE AND PENINSULA BOROUGH	(570)	(2,723)	(2,163)	(1,546)	141	122
248	CITY AND BOROUGH OF YAKUTAT	(1,049)	(3,387)	(2,636)	(1,854)	76	(53)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
249	CITY OF UNALAKLEET	(381)	(176)	(47)	(9)	-	-
251	KLAWOCK CITY SD	(777)	(3,270)	(2,605)	(1,884)	115	14
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(1,010)	(8,198)	(6,077)	(4,057)	1,478	1,681
257	PELICAN CITY SD	(47)	(124)	(85)	(58)	1	8
258	DENALI BOROUGH	(666)	(3,263)	(2,529)	(1,772)	257	290
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	(98)	(310)	(249)	(186)	(16)	(14)
262	COOK INLET HOUSING AUTHORITY	(10,557)	(53,360)	(41,965)	(29,912)	3,916	3,215
263	INTERIOR RHA	(1,625)	(6,542)	(5,060)	(3,806)	24	(277)
264	YAKUTAT SD	(111)	(600)	(496)	(351)	68	31
265	KAKE CITY SD	(464)	(2,116)	(1,627)	(1,158)	121	9
267	ALEUTIAN HOUSING AUTHORITY	(747)	(2,336)	(1,745)	(1,161)	210	157
270	BERING STRAITS RHA	(480)	(3,148)	(2,314)	(1,484)	576	687
271	CITY OF EGEGIK	(141)	(779)	(618)	(440)	20	(22)
275	ILISAGVIK COLLEGE	(6,543)	(25,472)	(19,129)	(13,078)	2,442	2,178
276	NORTH PACIFIC RIM HA	(1,377)	(5,118)	(4,123)	(3,035)	(140)	(617)
278	SAXMAN SEAPORT	(29)	(27)	(45)	(4)	36	37
279	TLINGIT-HAIDA RHA	(2,899)	(13,584)	(10,858)	(7,446)	1,169	1,465
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(415)	(1,891)	(1,459)	(988)	242	266
282	CITY OF DELTA JUNCTION	(528)	(1,123)	(852)	(628)	(63)	(113)
283	CITY OF ANDERSON	(32)	(21)	(21)	(6)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(1,490)	(5,510)	(4,381)	(3,084)	169	63
286	CITY OF SELDOVIA	(143)	(533)	(403)	(283)	46	33
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(862)	(3,880)	(2,975)	(1,911)	348	188
290	CITY OF UPPER KALSKAG	(17)	(16)	(3)	-	-	-
291	CITY OF SHAKTOOLIK	(33)	(155)	(98)	(84)	12	3
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(1,149)	(7,880)	(6,198)	(4,382)	786	1,033
296	MUNICIPALITY OF SKAGWAY	(6,193)	(24,862)	(19,425)	(13,890)	1,205	1,291
297	CITY OF NULATO	(223)	(179)	(34)	-	-	-
298	CITY OF ANIAK	(11)	(723)	(525)	(364)	184	188
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(3,024)	(3,698)	(2,150)	(941)	156	111
Total		(2,303,012)	(9,288,880)	(7,253,977)	(5,165,392)	423,065	223,701

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

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

Employer Number	Employer Name	FY2024				FY2022				FY2021	FY2020
		FY2025*	Actual Contributions*	RDS Subsidy**	Total	FY2023	Actual Contributions	RDS Subsidy**	Total		
101	STATE OF ALASKA	8,695,673	7,633,243	485	7,633,729	9,065,214	8,136,395	481	8,136,876	9,005,974	8,649,725
102	SOUTHWEST REGION SD	17,117	17,894	1	17,895	25,994	22,514	1	22,516	24,954	22,381
103	ANNETTE ISLAND SD	16,188	18,178	1	18,180	24,675	23,812	1	23,813	23,206	19,721
104	BERING STRAIT SD	56,820	52,200	3	52,203	61,390	60,198	4	60,201	67,741	64,858
105	CHATHAM SD	6,916	7,011	0	7,012	7,881	6,462	0	6,463	5,883	5,696
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	92,162	84,717	5	84,723	100,688	90,833	5	90,838	104,575	98,229
108	JUNEAU BOROUGH SD	80,758	88,531	6	88,537	122,386	115,137	7	115,143	126,191	122,879
109	MATANUSKA-SUSITNA BOROUGH	241,891	224,177	14	224,191	261,915	236,461	14	236,475	256,324	240,765
110	MATANUSKA-SUSITNA BOROUGH SD	283,291	261,669	17	261,686	308,014	294,331	17	294,348	320,668	295,057
111	ANCHORAGE SD	618,890	659,571	42	659,613	804,111	751,702	44	751,746	846,684	824,503
112	COPPER RIVER SD	11,557	10,268	1	10,269	14,650	12,254	1	12,254	12,864	11,966
113	UNIVERSITY OF ALASKA	1,091,029	968,326	60	968,386	1,007,976	788,991	47	789,037	761,530	671,361
115	CITY OF KENAI	63,105	58,030	4	58,034	73,051	63,827	4	63,830	71,241	68,781
116	FAIRBANKS NORTH STAR BOROUGH	199,374	188,037	12	188,049	220,899	203,613	12	203,625	226,251	219,082
117	FAIRBANKS NORTH STAR BOROUGH SD	242,326	229,687	15	229,701	293,077	284,083	17	284,099	316,817	313,622
118	DENALI BOROUGH SD	11,418	9,329	1	9,330	13,084	13,753	1	13,753	18,277	16,425
120	CITY AND BOROUGH OF SITKA	94,579	82,177	5	82,182	88,539	85,339	5	85,344	87,498	80,564
121	CHUGACH SD	6,509	6,172	0	6,172	7,342	4,481	0	4,481	5,508	5,894
122	KETCHIKAN GATEWAY BOROUGH	59,311	52,231	3	52,234	60,166	46,853	3	46,856	44,771	42,502
123	CITY OF SOLDOTNA	34,288	32,692	2	32,694	37,584	34,247	2	34,249	37,854	36,706
124	IDITAROD AREA SD	6,775	7,664	0	7,664	7,814	7,017	0	7,018	9,811	10,163
125	KUSPUK SD	8,409	10,098	1	10,099	9,546	13,379	1	13,380	15,779	10,699
126	CITY AND BOROUGH OF JUNEAU	289,669	254,391	16	254,408	319,467	283,174	17	283,190	306,545	306,361
128	CITY OF KODIAK	65,006	59,829	4	59,833	75,049	64,233	4	64,237	77,559	72,382
129	CITY OF FAIRBANKS	77,160	77,639	5	77,644	87,738	85,186	5	85,191	77,291	63,885
131	CITY OF WASILLA	87,889	77,934	5	77,939	87,885	76,012	4	76,017	82,359	76,512
133	SITKA BOROUGH SD	15,849	15,967	1	15,968	24,302	23,682	1	23,683	26,641	26,482
134	CITY OF PALMER	37,190	32,636	2	32,638	38,151	36,281	2	36,284	39,349	39,447
135	CITY AND BOROUGH OF WRANGELL	34,811	28,349	2	28,351	30,566	28,541	2	28,543	22,662	27,262
136	CITY OF BETHEL	51,689	50,949	3	50,952	69,869	67,379	4	67,383	73,337	72,444
137	VALDEZ CITY SD	22,169	18,019	1	18,020	23,482	22,305	1	22,307	24,332	22,003
138	HOONAH CITY SD	3,994	2,212	0	2,212	2,552	3,019	0	3,019	3,562	3,629
139	CITY OF NOME	38,383	33,703	2	33,705	46,622	36,261	2	36,263	38,354	37,891
140	CITY OF KOTZEBUE	36,822	32,993	2	32,996	51,386	49,177	3	49,180	54,330	54,151
141	GALENA CITY SD	56,190	39,658	3	39,661	46,339	40,800	2	40,802	39,663	37,530
143	CITY OF PETERSBURG	42,885	39,366	3	39,369	47,004	42,232	2	42,235	48,597	46,571
144	BRISTOL BAY BOROUGH	33,770	31,500	2	31,502	39,724	33,837	2	33,839	30,242	28,506
145	NORTH SLOPE BOROUGH	582,433	515,590	33	515,623	598,853	582,572	34	582,606	679,974	708,768
146	WRANGELL PUBLIC SD	5,983	5,422	0	5,423	6,035	7,407	0	7,407	6,167	10,074
148	CITY OF CORDOVA	30,554	31,081	2	31,083	32,573	27,325	2	27,326	31,661	28,603
149	NOME CITY SD	5,813	6,640	0	6,641	10,562	10,655	1	10,655	13,867	14,209
151	CITY OF KING COVE	6,497	7,338	0	7,338	8,080	7,251	0	7,252	6,948	7,266
152	ALASKA HOUSING FINANCE CORPORATION	147,810	134,584	8	134,592	150,115	135,037	8	135,045	142,530	132,807
153	LOWER YUKON SD	60,104	49,750	3	49,753	72,417	70,776	4	70,780	78,582	67,250
154	NORTHWEST ARCTIC BOROUGH SD	66,350	48,570	3	48,573	70,266	61,998	4	62,001	70,045	70,747
155	SOUTHEAST ISLAND SD	7,607	7,076	0	7,076	10,185	8,121	0	8,122	8,364	10,376
156	PRIBILOF SD	1,687	1,664	0	1,664	2,767	2,272	0	2,272	2,127	2,115
157	LOWER KUSKOKWIM SD	120,622	113,088	7	113,095	154,345	142,421	8	142,429	143,408	146,154
158	KODIAK ISLAND BOROUGH SD	62,024	58,388	4	58,392	70,569	68,419	4	68,423	72,553	74,589
159	YUKON FLATS SD	4,096	3,357	0	3,357	6,245	6,997	0	6,998	7,391	8,217
160	YUKON / KOYUKUK SD	30,478	25,855	2	25,857	28,069	20,894	1	20,896	24,759	22,849
161	NORTH SLOPE BOROUGH SD	88,858	83,335	5	83,341	107,524	94,007	6	94,013	111,403	116,861
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	44,362	44,064	3	44,067	55,142	49,640	3	49,643	48,013	95,472
164	LAKE AND PENINSULA BOROUGH SD	15,081	16,321	1	16,322	18,798	14,184	1	14,185	14,833	17,113
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	-	-	-	8,263
166	TANANA SD	(0)	(172)	0	(172)	1,004	654	0	654	977	1,499
167	SOUTHEAST REGIONAL RESOURCE CENTER	16,397	17,570	1	17,571	19,891	20,574	1	20,575	20,720	15,318
168	HYDABURG CITY SD	2,287	789	0	789	588	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	FY2024				FY2022				FY2021	FY2020
		FY2025*	Actual Contributions*	RDS Subsidy**	Total	FY2023	Actual Contributions	RDS Subsidy**	Total		
169	CITY OF TANANA	-	-	-	-	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	8,882	9,484	1	9,485	10,472	9,257	1	9,257	12,479	12,153
171	CITY OF BARROW	10,225	9,687	1	9,688	6,851	6,963	0	6,963	10,179	11,329
172	CITY OF SAINT PAUL	5,468	5,238	0	5,239	12,073	15,907	1	15,908	18,828	16,334
173	MUNICIPALITY OF ANCHORAGE	1,445,910	1,270,712	81	1,270,793	1,564,975	1,467,446	87	1,467,533	1,638,919	1,540,287
174	KODIAK ISLAND BOROUGH	24,067	21,666	1	21,668	21,751	20,890	1	20,891	26,048	25,744
175	NOME JOINT UTILITY SYSTEM	5,466	4,104	0	4,104	3,815	3,377	0	3,377	3,962	3,726
176	CITY OF SAND POINT	8,755	11,000	1	11,001	12,696	11,358	1	11,359	14,492	14,556
177	KETCHIKAN GATEWAY BOROUGH SD	49,968	51,818	3	51,821	65,328	64,509	4	64,513	79,369	73,490
178	CITY OF DILLINGHAM	34,140	28,467	2	28,469	27,879	21,794	1	21,795	29,840	30,743
179	CITY OF UNALASKA	111,562	97,512	6	97,518	119,830	110,016	7	110,023	125,807	123,966
180	KENAI PENINSULA BOROUGH	182,046	170,713	11	170,724	212,857	178,626	11	178,636	182,205	167,294
181	CITY OF KETCHIKAN	74,173	70,580	5	70,585	85,565	75,089	4	75,094	84,329	80,378
182	CITY OF SEWARD	47,723	40,666	3	40,669	51,073	45,571	3	45,574	44,834	42,536
183	CITY OF FORT YUKON	2,967	5,235	0	5,236	3,256	6,734	0	6,735	7,838	4,642
184	BRISTOL BAY BOROUGH SD	5,752	4,864	0	4,864	5,106	4,672	0	4,673	6,117	5,288
185	CORDOVA CITY SD	8,411	6,886	0	6,887	8,514	7,403	0	7,404	9,477	10,353
186	CITY OF CRAIG	18,017	15,677	1	15,678	17,843	14,259	1	14,260	16,161	16,597
187	PETERSBURG MEDICAL CENTER	78,016	71,270	5	71,275	96,071	82,507	5	82,512	91,844	79,377
189	HAINES BOROUGH	20,811	18,565	1	18,566	21,348	20,205	1	20,206	24,041	26,575
190	KENAI PENINSULA BOROUGH SD	150,133	134,057	9	134,066	173,469	155,689	9	155,698	164,170	157,244
191	CITY OF NORTH POLE	30,127	30,551	2	30,552	30,258	24,693	1	24,695	27,657	26,149
192	CITY OF GALENA	6,387	5,825	0	5,825	8,513	7,581	0	7,582	8,107	7,398
193	CITY OF NENANA	-	(323)	-	(323)	1,714	2,215	0	2,215	3,005	3,282
195	YUPIIT SD	11,403	11,733	1	11,734	15,742	13,937	1	13,938	15,344	14,231
196	NENANA CITY SD	18,038	14,483	1	14,484	19,236	18,328	1	18,329	17,388	18,406
198	CITY OF SAXMAN	1,722	1,488	0	1,488	637	923	0	923	1,626	1,628
199	CITY OF HOONAH	13,406	11,671	1	11,672	14,484	11,474	1	11,475	12,579	12,773
200	CITY OF PELICAN	2,018	959	0	959	1,457	1,407	0	1,407	1,000	1,015
202	CITY OF WHITTIER	15,366	14,826	1	14,827	18,262	14,767	1	14,768	14,993	15,629
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	12,404	10,464	1	10,465	15,032	13,681	1	13,682	14,373	18,440
204	CRAIG CITY SD	7,896	7,720	1	7,720	10,735	9,410	1	9,410	10,511	10,613
205	DILLINGHAM CITY SD	14,328	12,899	1	12,900	17,839	13,858	1	13,859	16,210	13,330
206	CITY OF THORNE BAY	3,873	4,456	0	4,456	5,178	4,036	0	4,036	4,075	5,202
208	CITY OF AKUTAN	4,275	4,613	0	4,613	8,253	6,780	0	6,781	8,710	9,193
209	UNALASKA CITY SD	10,028	7,816	0	7,817	9,299	8,329	0	8,330	9,250	8,752
211	KASHUNAMIUT SD	11,344	10,984	1	10,985	17,323	16,535	1	16,536	13,500	11,603
215	CITY OF HOMER	62,841	58,530	4	58,534	70,828	57,963	3	57,966	63,041	56,901
218	SPECIAL EDUCATION SERVICE AGENCY	2,030	2,325	0	2,325	3,116	2,088	0	2,088	1,770	2,088
219	BARTLETT REGIONAL HOSPITAL	359,941	358,255	23	358,278	402,237	373,323	22	373,345	402,017	372,501
220	NORTHWEST ARCTIC BOROUGH	27,022	20,504	1	20,505	28,151	21,615	1	21,616	23,545	15,960
221	SAINT MARY'S SD	6,813	6,776	0	6,777	10,200	10,729	1	10,730	11,764	11,006
223	BRISTOL BAY RHA	12,489	8,764	1	8,764	10,784	9,351	1	9,352	9,488	8,748
224	COPPER RIVER BASIN RHA	4,335	3,802	0	3,803	6,989	5,601	0	5,602	4,854	4,829
225	SKAGWAY CITY SD	4,961	3,544	0	3,545	3,890	3,627	0	3,628	3,483	2,808
227	CITY OF KLAWOCK	8,170	8,133	1	8,133	8,624	8,030	0	8,031	6,482	6,963
228	PETERSBURG CITY SD	10,411	10,081	1	10,082	12,026	9,722	1	9,723	10,449	10,768
230	ALEUTIANS EAST BOROUGH	3,791	3,993	0	3,994	6,188	5,626	0	5,626	5,891	5,699
235	CITY OF HUSLIA	1,160	904	0	904	1,097	665	0	665	726	1,140
237	CITY OF KALTAG	103	125	0	125	220	130	0	130	289	224
240	HAINES BOROUGH SD	4,919	5,010	0	5,010	6,194	5,165	0	5,165	5,361	6,094
242	CITY OF ELIM	-	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	(0)	184	0	184	463	377	0	377	438	774
244	ALEUTIANS EAST BOROUGH SD	7,846	6,876	0	6,876	10,010	8,567	1	8,567	9,137	9,207
246	DELTA/GREELY SD	12,212	11,025	1	11,026	12,191	12,620	1	12,621	12,522	11,533
247	LAKE AND PENINSULA BOROUGH	5,275	5,017	0	5,017	5,547	5,074	0	5,074	5,640	5,367
248	CITY AND BOROUGH OF YAKUTAT	6,123	5,327	0	5,327	5,830	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	FY2024				FY2022				FY2021	FY2020
		FY2025*	Actual Contributions*	RDS Subsidy**	Total	FY2023	Actual Contributions	RDS Subsidy**	Total		
249	CITY OF UNALAKLEET	-	-	-	-	-	-	-	-	-	314
251	KLAWOCK CITY SD	6,264	5,306	0	5,306	6,850	5,395	0	5,396	5,479	5,135
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	17,565	18,747	1	18,748	25,038	25,116	1	25,117	27,046	24,412
257	PELICAN CITY SD	179	184	0	184	188	-	-	-	-	5
258	DENALI BOROUGH	6,328	6,296	0	6,296	7,287	6,264	0	6,265	6,958	6,643
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	531	487	0	487	371	100	0	100	-	-
262	COOK INLET HOUSING AUTHORITY	106,510	98,760	6	98,766	123,823	110,474	7	110,480	117,606	106,511
263	INTERIOR RHA	12,299	10,346	1	10,347	10,994	11,621	1	11,622	13,428	9,357
264	YAKUTAT SD	1,273	1,035	0	1,035	1,728	1,751	0	1,751	2,502	2,436
265	KAKE CITY SD	4,115	3,474	0	3,474	4,527	5,145	0	5,146	4,988	4,447
267	ALEUTIAN HOUSING AUTHORITY	4,144	3,714	0	3,714	5,364	4,995	0	4,995	6,443	7,100
270	BERING STRAITS RHA	6,664	7,630	0	7,630	8,815	10,675	1	10,676	9,310	9,441
271	CITY OF EGEGIK	1,445	1,167	0	1,167	1,485	1,516	0	1,516	1,552	1,588
275	ILISAGVIK COLLEGE	47,952	43,743	3	43,746	63,556	50,841	3	50,844	57,775	57,585
276	NORTH PACIFIC RIM HA	9,190	6,189	0	6,189	7,966	8,719	1	8,720	8,155	8,039
278	SAXMAN SEAPORT	(0)	(65)	0	(65)	454	-	-	-	776	1,366
279	TLINGIT-HAIDA RHA	26,500	27,722	2	27,724	29,781	27,684	2	27,686	30,567	34,409
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	3,785	3,850	0	3,851	4,968	4,670	0	4,671	5,733	5,786
282	CITY OF DELTA JUNCTION	1,745	1,453	0	1,453	958	1,298	0	1,298	1,949	1,885
283	CITY OF ANDERSON	-	-	-	-	-	-	-	-	-	228
284	INTER-ISLAND FERRY AUTHORITY	10,081	9,108	1	9,109	10,160	9,083	1	9,083	9,105	10,417
286	CITY OF SELDOVIA	1,025	928	0	928	1,259	1,208	0	1,208	1,473	1,348
288	NORTHWEST INUPIAT HOUSING AUTHORITY	7,486	6,658	0	6,659	8,985	10,402	1	10,403	2,598	5,713
290	CITY OF UPPER KALSKAG	-	-	-	-	-	-	-	-	-	-
291	CITY OF SHAKTOOLIK	317	238	0	238	429	335	0	335	720	219
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	16,509	17,590	1	17,591	18,902	17,164	1	17,165	15,523	13,527
296	MUNICIPALITY OF SKAGWAY	46,654	43,991	3	43,994	51,665	36,016	2	36,018	42,678	40,069
297	CITY OF NULATO	-	-	-	-	-	-	-	-	-	-
298	CITY OF ANIAK	1,749	1,753	0	1,753	2,912	2,813	0	2,814	3,585	2,689
299	ALASKA GASLINE DEVELOPMENT CORPORATION	2,545	2,402	0	2,402	3,160	4,111	0	4,111	6,213	15,262
Total		17,469,306	15,707,605	1,000	15,708,605	18,753,135	16,919,832	1,000	16,920,832	18,559,299	17,846,352

*employer contributions net of Metcalfe transfers
**allocated based on actual contributions

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

Employer Number	Employer Name	FY2019					
		Actual Contributions	RDS Subsidy**	Total	FY2018	FY2017	FY2016
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	58,896	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 EGEGIK	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
Total		11,735,306	9,000	11,744,306	11,657,549	12,280,051	16,184,162

*employer contributions net of Metcalfe transfers
**allocated based on actual contributions

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