

State of Alaska Public Employees' Retirement System

Information Required Under Governmental
Accounting Standards Board Statement
No. 75 as of June 30, 2024



Gallagher

Insurance | Risk Management | Consulting



Insurance | Risk Management | Consulting

January 9, 2025

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, 2024 for June 30, 2025 Reporting – PERS

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2025 reporting based on a measurement date of June 30, 2024. Please refer to the GASB 74 report dated October 4, 2024 for any supplemental information or documentation.

This report covers the postretirement healthcare (OPEB) portion of PERS. The pension portion of PERS will be addressed in a separate report prepared in accordance with GASB Statement No. 68.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 75 as of the June 30, 2024 measurement date.

The Alaska Retirement Management Board (Board) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, 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 plan provisions, participants, assets, contributions, and other matters used in the June 30, 2023 actuarial valuation of PERS. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2024 asset statements that were provided to us by staff of the State of Alaska on September 21, 2024.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2023 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from June 30, 2023 to the June 30, 2024 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations. In 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 Standards of Practice No. 27 (ASOP 27) and No. 35 (ASOP 35) require the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions selected by the plan sponsor do not significantly conflict with 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 Institutional Investment Consulting 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. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report.

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. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked, and reviewed by multiple experts within Gallagher who are familiar with the details of the required changes.

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

The potential impact of the ongoing COVID-19 pandemic on costs and liabilities was considered and no adjustments were made in setting the FY24 per capita claims cost assumption. Please see Section 2 for further details.

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

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

Respectfully submitted,



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



Robert Besenhofer, ASA, MAAA, FCA
Director



Christian Hershey, ASA, MAAA
Senior Consultant

Contents

1	GASB 75 Information	1
2	Actuarial Assumptions and Methods	4
3	Summary of Plan Provisions	24
4	Appendix	31
	Schedule A	Employers' Allocation of Net OPEB Liability as of June 30, 2023
	Schedule B	Employers' Allocation of Net OPEB Liability as of June 30, 2024
	Schedule C	Employers' Allocation of OPEB Amounts as of June 30, 2024
	Schedule D	Employers' Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2024
	Schedule E	Contribution History
	Schedule F	Present Value of Future State Assistance Contributions ¹ as of June 30, 2024
	Schedule G	Supplemental Schedule of Special Funding Amounts by Employer as of June 30, 2024

¹ Through FY2039

1 GASB 75 Information

OPEB Expense

Measurement Date	June 30, 2024	June 30, 2023
Reporting Date	June 30, 2025	June 30, 2024
Service cost	\$ 56,354,000	\$ 58,773,000
Interest cost	478,430,000	488,658,000
Projected return on assets	(641,516,000)	(626,904,000)
Current period		
Effect of changes in benefit terms	0	0
Effect of changes in assumptions	295,621,667	(211,711,667)
Difference between expected and actual experience	5,965,000	23,886,667
Difference between projected and actual investment earnings	(29,188,000)	(6,411,800)
Member contributions	0	0
Administrative expenses	4,562,000	4,955,000
Service purchases and plan transfers	0	0
Current period recognition of prior years'		
Deferred outflows of resources	311,531,733	327,154,761
Deferred inflows of resources	(394,656,133)	(450,122,923)
Other additions less other deductions	<u>(507,000)</u>	<u>(390,000)</u>
Total	\$ 86,597,267	\$ (392,112,962)

The employers' allocation of the OPEB expense for June 30, 2025 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. This period is:

- 1.2 years as of June 30, 2023 (for the June 30, 2024 measurement date)
- 1.2 years as of June 30, 2022 (for the June 30, 2023 measurement date)

Actuarial Assumptions

The total OPEB liability as of the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2023 valuation were rolled forward to June 30, 2024.

The actuarial assumptions used in the June 30, 2023 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, 2023 and June 30, 2024 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, 2024 measurement date is shown in Schedule C in the Appendix.

Deferred Outflows/Inflows of Resources as of June 30, 2024 Measurement Date

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2024
June 30, 2021	Asset Gain	5 years	\$ (345,902,000)
June 30, 2022	Asset Loss	5 years	\$ 515,424,000
June 30, 2023	Asset Gain	5 years	\$ (19,235,400)
June 30, 2024	Liability Loss	1.2 years	\$ 1,193,000
June 30, 2024	Assumption Change	1.2 years	\$ 59,124,333
June 30, 2024	Asset Gain	5 years	\$ (116,752,000)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2024 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

Allocation Methodology

Amounts for the June 30, 2023 measurement date were allocated to employers based on the present value of contributions for FY2025-FY2039, as determined by projections based on the June 30, 2022 valuation. The contributions for FY2025 reflect those adopted by the Board on September 14, 2023. For years after FY2025, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2022 valuation projections.

Amounts for the June 30, 2024 measurement date were allocated to employers based on the present value of contributions for FY2026-FY2039, as determined by projections based on the June 30, 2023 valuation. The contributions for FY2026 reflect those adopted by the Board on September 18, 2024. For years after FY2026, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2023 valuation projections. At the request of the auditors, the Metcalfe transfer amounts were allocated to each employer based on their FY23 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, 2024 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, 2024	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 72,334	\$ 56,354	\$ 44,357
Interest	461,624	478,430	490,006
EGWP rebates	64,116	64,116	64,116
Benefit payments	(537,616)	(537,616)	(537,616)
Net change to inflows/outflows	<u>398,994</u>	<u>361,904</u>	<u>330,677</u>
Net change in total OPEB liability	\$ 459,452	\$ 423,188	\$ 391,540
Total OPEB liability - beginning	\$ 7,546,808	\$ 6,775,291	\$ 6,127,174
Total OPEB liability - ending (a)	\$ 8,006,260	\$ 7,198,479	\$ 6,518,714
Plan fiduciary net position - ending (b)	\$ 9,400,625	\$ 9,400,625	\$ 9,400,625
Plan's net OPEB liability (asset) - ending (a) - (b)	\$ (1,394,365)	\$ (2,202,146)	\$ (2,881,911)

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, 2024 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, 2024	1.00% Decrease	Current Trend Rates	1.00% Increase
Service cost	\$ 49,522	\$ 56,354	\$ 64,866
Interest	425,572	478,430	541,398
EGWP rebates	64,116	64,116	64,116
Benefit payments	(537,616)	(537,616)	(537,616)
Net change to inflows/outflows	<u>386,475</u>	<u>361,904</u>	<u>330,124</u>
Net change in total OPEB liability	\$ 388,069	\$ 423,188	\$ 462,888
Total OPEB liability - beginning	\$ 6,053,039	\$ 6,775,291	\$ 7,635,296
Total OPEB liability - ending (a)	\$ 6,441,108	\$ 7,198,479	\$ 8,098,184
Plan fiduciary net position - ending (b)	\$ 9,400,625	\$ 9,400,625	\$ 9,400,625
Plan's net OPEB liability (asset) - ending (a) - (b)	\$ (2,959,517)	\$ (2,202,146)	\$ (1,302,441)

2 Actuarial Assumptions and Methods¹

The funding method used in this valuation was adopted by the Board in October 2006. Changes in methods were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014.

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

Actuarial Cost Method

Liabilities and contributions shown in the June 30, 2023 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay.

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

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

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

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

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

¹ Used to determine June 30, 2023 funding assets and liabilities, and contribution rates.

² Layer #1 is referred to as "initial amount" in Sections 1.2 and 1.3 in the June 30, 2023 actuarial valuation report.

2 Actuarial Assumptions and Methods

Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY15, the asset valuation method recognizes 20% of the gain or loss each year, for a period of five years. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP.

Changes in Methods Since the Prior Valuation

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

Valuation of Retiree Medical and Prescription Drug Benefits

This section outlines the detailed methodology used in the internal model developed by Gallagher to calculate the initial per capita claims cost rates for the PERS postemployment healthcare plan. Note that the methodology reflects the results of our annual experience rate update for the period from July 1, 2022 to June 30, 2023.

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

Benefits

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

Administration and Data Sources

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

Claims incurred for the period from July 2021 through June 2023 (FY22 through FY23) were provided by the State of Alaska from reports extracted from their data warehouse, which separated claims by Medicare status. Monthly enrollment data for the same period was provided by Aetna.

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

Aetna provided a snapshot file as of July 1, 2023 of retirees and dependents that included a coverage level indicator. The monthly enrollment data includes double coverage participants. These are participants whereby both the retiree and spouse are retirees from the State, and both are reflected with Couple coverage in the enrollment. In this case, such a couple would show up as four members in the monthly enrollment (each would be both a retiree and a spouse). As a result, the snapshot census file was used to adjust the total member counts in the monthly enrollment reports to estimate the number of unique participants enrolled in coverage. Based on the snapshot files from the last two valuations, the

2 Actuarial Assumptions and Methods

total member count in the monthly enrollment reports needs to be reduced by approximately 13% to account for the number of participants with double coverage.

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

Methodology

Gallagher projected historical claim data to FY24 for retirees using the following summarized steps:

1. Develop historical annual incurred claim cost rates – an analysis of medical costs was completed based on claims information and enrollment data provided by the State of Alaska and Aetna for each year in the experience period of FY22 through FY23.
 - Costs for medical services and prescriptions were analyzed separately, and separate trend rates were developed to project expected future medical and prescription costs for the valuation year (e.g., from the experience period up through FY24).
 - Because the reports provided reflected incurred claims, no additional adjustment was needed to determine incurred claims to be used in the valuation.
 - An offset for costs expected to be reimbursed by Medicare was incorporated beginning at age 65. Alaska retirees who do not have 40 quarters of Medicare-covered compensation do not qualify for Medicare Part A coverage free of charge. This is a relatively small and closed group. Medicare was applied to State employment for all employees hired after March 31, 1986. For the “no-Part A” individuals who are required to enroll in Medicare Part B, the State is the primary payer for hospital bills and other Part A services. Claims experience is not available separately for participants with both Medicare Parts A and B and those with Part B only. For Medicare Part B only participants, a lower average claims cost was applied to retirees covered by both Medicare Part A and B vs. retirees covered only by Medicare Part B based upon manual rate models that estimate the Medicare covered proportion of medical costs. To the extent that no-Part A claims can be isolated and applied strictly to the appropriate closed group, actuarial accrued liability will be more accurate.
 - Based on census data received from Aetna, less than 1% of the current retiree population was identified as having coverage only under Medicare Part B. We assume that 2% of actives hired before April 1, 1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.
 - Based upon a reconciliation of valuation census data to the snapshot eligibility files provided by Aetna as of July 1, 2022, and July 1, 2023, Gallagher adjusted member counts used for duplicate records where participants have double coverage; i.e., primary coverage as a retiree and secondary coverage as the covered spouse of another retiree. This is to reflect the total cost per distinct individual/member which is then applied to distinct members in the valuation census.
 - Gallagher understands that pharmacy claims reported do not reflect rebates. Based on actual pharmacy rebate information provided by Optum, rebates were assumed to be 20.1% of pre-Medicare, and 13.5% of Medicare prescription drug claims for FY22; and 31.8% of pre-Medicare, and 16.4% of Medicare prescription drug claims for FY23.
2. Develop estimated EGWP reimbursements – Segal provided estimated 2024 EGWP subsidies, developed with the assistance of OptumRx. These amounts are applicable only to Medicare-eligible participants.
3. Adjust for claim fluctuation, anomalous experience, etc. – explicit adjustments are often made for anticipated large claims or other anomalous experience. FY22 and FY23 experience was thoroughly reviewed to assess the impact of COVID-19 and whether an adjustment to FY22 and FY23 claims was appropriate for use in the June 30, 2023 valuation. Total medical and prescription drug claims experience for FY22 and FY23 was reasonable when compared to pre-COVID levels, so no

2 Actuarial Assumptions and Methods

adjustments were used in the per capita claims cost development. In addition, we did not make any large claim adjustments due to group size and demographics. We do blend both Alaska plan-specific and national trend factors as described below. Gallagher compared data utilized to lag reports and quarterly plan experience presentations provided by the State and Aetna to assess accuracy and reasonableness of data.

4. Trend all data points to the projection period – project prior years’ experience forward to FY24 for retiree benefits on an incurred claim basis. Trend factors derived from historical Alaska-specific experience and national trend factors are shown in the table in item 5 below.
5. Apply credibility to prior experience – adjust prior year’s data by assigning weight to recent periods, as shown at the right of the table below. The Board approved a change in the weighting of experience periods beginning with the June 30, 2017 valuation as outlined below. Note also that for FY23 to FY24 medical and both years of prescription drugs, we averaged projected plan costs using Alaska-specific trend factors and national trend factors, assigning 75% weight to Alaska-specific trends and 25% to national trends. For FY22 to FY23 medical, we applied 100% weight to national trends because the Alaska-specific trends were impacted by COVID-19:

Alaska-Specific and National Average Weighted Trend from Experience Period to Valuation Year			
Experience Period	Medical	Prescription	Weighting Factors
FY22 to FY23	7.4% Pre-Medicare / 5.6% Medicare	9.5%	50%
FY23 to FY24	11.1% Pre-Medicare / 7.4% Medicare	10.4%	50%

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

6. Starting in 2022, prior authorization is required for certain specialty medications. There is no change to the medications that are covered by the plan. Segal provided an estimate of the impact of this change to the DB retiree health plan cost for calendar year 2022. The resulting adjustment factors for pre-Medicare prescription drug, Medicare prescription drug, and EGWP costs were applied to claims experience incurred before January 1, 2022. Additionally, starting in 2022, certain preventive benefits for pre-Medicare participants are covered by the plan. Segal provided an estimate of the impact of this change to the DB retiree health plan cost for calendar year 2022. The resulting adjustment factor for pre-Medicare medical costs was applied to claims experience incurred before January 1, 2022.
7. Develop separate administration costs – no adjustments were made for internal administrative costs. Third party retiree plan administration fees for FY24 are based upon total fees projected to 2024 by Segal based on actual FY23 fees. The annual per participant per year administrative cost rate for medical and prescription benefits is \$497.

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

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

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

2 Actuarial Assumptions and Methods

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 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), which will be considered at the next measurement date.

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.

Data

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

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

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

- All records provided with retiree medical coverage on the Aetna data were included in this valuation and we relied on the Aetna data as the source of medical coverage for current retirees and their dependents.
- Some records in the Aetna data were duplicates due to the double coverage (i.e., coverage as a retiree and as a spouse of another retiree) allowed under the plan. Records were adjusted for these members so that each member was only valued once. Any additional value of the double coverage (due to coordination of benefits) is small and reflected in the per capita costs.
- Covered children included in the Aetna data were valued until age 23, unless disabled. We assumed that those dependents over 23 were only eligible and valued due to being disabled.
- For individuals included in the pension data expecting a future pension, we valued health benefits starting at the same point that the pension benefit is assumed to start.
- Some records in the pension data were duplicates due to being a covered spouse in the Aetna data. Records were adjusted for these members so that each inactive member was only valued once, removing the record that came in through the pension data.

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

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

2 Actuarial Assumptions and Methods

	Medical		Prescription Drugs (Rx)	
	Pre-Medicare	Medicare	Pre-Medicare	Medicare
A. Fiscal 2022				
1. Incurred Claims	\$ 197,733,173	\$ 98,249,082	\$ 64,076,270	\$ 230,832,315
2. Adjustments for Rx Rebates	0	0	(12,879,330)	(31,162,363)
3. Net incurred claims	\$ 197,733,173	\$ 98,249,082	\$ 51,196,940	\$ 199,669,953
4. Average Enrollment	17,072	48,698	17,072	48,698
5. Claim Cost Rate (3) / (4)	11,582	2,018	2,999	4,100
6. Trend to Fiscal 2024	1.193	1.134	1.207	1.207
7. Fiscal 2024 Incurred Cost Rate (5) x (6)	\$ 13,820	\$ 2,288	\$ 3,619	\$ 4,948
8. Adjustment Factor for 2022 Plan Changes	1.007	1.000	0.957	0.988
9. Adjusted Fiscal 2024 Incurred Cost Rate (7) x (8)	\$ 13,916	\$ 2,288	\$ 3,462	\$ 4,888

B. Fiscal 2023				
1. Incurred Claims	\$ 211,125,808	\$ 110,136,448	\$ 66,184,443	\$ 264,456,476
2. Adjustments for Rx Rebates	0	0	(21,046,653)	(43,370,862)
3. Net incurred claims	\$ 211,125,808	\$ 110,136,448	\$ 45,137,790	\$ 221,085,614
4. Average Enrollment	16,250	50,465	16,250	50,465
5. Claim Cost Rate (3) / (4)	12,992	2,182	2,778	4,381
6. Trend to Fiscal 2024	1.111	1.074	1.102	1.102
7. Fiscal 2024 Incurred Cost Rate (5) x (6)	\$ 14,434	\$ 2,344	\$ 3,061	\$ 4,828
8. Adjustment Factor for 2022 Plan Changes	1.000	1.000	1.000	1.000
9. Adjusted Fiscal 2024 Incurred Cost Rate (7) x (8)	\$ 14,434	\$ 2,344	\$ 3,061	\$ 4,828

	Medical		Prescription Drugs (Rx)	
	Pre-Medicare	Medicare	Pre-Medicare	Medicare
C. Adjusted Incurred Cost Rate by Fiscal Year				
1. Fiscal 2022 A.(9)	13,916	2,288	3,462	4,888
2. Fiscal 2023 B.(9)	14,434	2,344	3,061	4,828

D. Weighting by Fiscal Year				
1. Fiscal 2022	50%	50%	50%	50%
2. Fiscal 2023	50%	50%	50%	50%

E. Fiscal 2024 Incurred Cost Rate				
1. Rate at Average Age C x D	\$ 14,175	\$ 2,316	\$ 3,261	\$ 4,858
2. Average Aging Factor	0.818	1.288	0.826	1.130
3. Rate at Age 65 (1) / (2)	\$ 17,338	\$ 1,798	\$ 3,947	\$ 4,300

F. Development of Part A&B and Part B Only Cost from Pooled Rate Above	
1. Part A&B Average Enrollment	50,007
2. Part B Only Average Enrollment	459
3. Total Medicare Average Enrollment B(4)	50,465
4. Cost ratio for those with Part B only to those with Parts A&B	3.300
5. Factor to determine cost for those with Parts A&B (2) / (3) x (4) + (1) / (3) x 1.00	1.021
6. Medicare per capita cost for all participants: E(3)	\$ 1,798
7. Cost for those eligible for Parts A&B: (6) / (5)	\$ 1,761
8. Cost for those eligible for Part B only: (7) x (4)	\$ 5,812

2 Actuarial Assumptions and Methods

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

Below are the results of this analysis:

Distribution of Per Capita Claims Cost by Age for the Period July 1, 2023 through June 30, 2024				
Age	Medical and Medicare Parts A & B	Medical and Medicare Part B Only	Prescription Drug	Medicare EGWP Subsidy
45	\$ 10,581	\$ 10,581	\$ 2,533	\$ 0
50	11,971	11,971	3,009	0
55	13,544	13,544	3,573	0
60	15,324	15,324	3,755	0
65	1,761	5,812	4,300	1,267
70	1,944	6,417	4,771	1,406
75	2,147	7,085	5,293	1,560
80	2,393	7,899	5,214	1,536

2 Actuarial Assumptions and Methods

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2023 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.
- 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.

2 Actuarial Assumptions and Methods

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). 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 Tables 4a and 4b).

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

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.

Dependent Children

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

Imputed Data

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data.

Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

Active Data Adjustment

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

Administrative Expenses

The Normal Cost as of June 30, 2023 was increased by \$3,866,000. This amount is based on the average of actual administrative expenses during the last two fiscal years. For projections, the percent increase was assumed to remain constant in future years.

2 Actuarial Assumptions and Methods

Rehire Assumption

The Normal Cost used for determining contribution rates includes a rehire assumption of 2.40% to account for anticipated rehires. This assumption was developed based on the four years of rehire loss experience through June 30, 2021. For projections, this assumption is assumed to grade to zero uniformly over a 20-year period.

Service

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

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.

Contribution Refunds

5% of terminating members with vested benefits are assumed to have their contributions refunded. 100% of those with non-vested benefits are assumed to have their contributions refunded.

Healthcare Participation

100% of system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible. For Peace Officer/Firefighters, 20% of non-system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible. For Others, 25% of non-system paid members and their spouses are assumed to elect healthcare benefits as soon as they are eligible.

Medicare Part B Only

We assume that 2% of actives hired before April 1, 1986 and current retirees who are not yet Medicare eligible will not be eligible for Medicare Part A.

Healthcare Per Capita Claims Cost

Sample claims cost rates adjusted to age 65 for FY24 medical and prescription drugs are shown below. The prescription drug costs reflect the plan change to require prior authorization for certain specialty medications. The pre-Medicare medical cost reflects the coverage of additional preventive benefits.

	Medical	Prescription Drugs
Pre-Medicare	\$ 17,338	\$ 3,947
Medicare Parts A & B	\$ 1,761	\$ 4,300
Medicare Part B Only	\$ 5,812	\$ 4,300
Medicare Part D – EGWP	N/A	\$ 1,267

Members are assumed to attain Medicare eligibility at age 65. All costs are for the 2024 fiscal year (July 1, 2023 – June 30, 2024).

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

2 Actuarial Assumptions and Methods

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

\$497 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, 6.70% is applied to the FY24 pre-Medicare medical claims costs to get the FY25 pre-Medicare medical claims costs.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP
FY24	6.70%	5.50%	7.20%
FY25	6.40%	5.40%	6.90%
FY26	6.20%	5.40%	6.65%
FY27	6.05%	5.35%	6.35%
FY28	5.85%	5.35%	6.10%
FY29	5.65%	5.30%	5.80%
FY30	5.45%	5.30%	5.55%
FY31-FY38	5.30%	5.30%	5.30%
FY39	5.25%	5.25%	5.25%
FY40	5.20%	5.20%	5.20%
FY41	5.10%	5.10%	5.10%
FY42	5.05%	5.05%	5.05%
FY43	4.95%	4.95%	4.95%
FY44	4.90%	4.90%	4.90%
FY45	4.80%	4.80%	4.80%
FY46	4.75%	4.75%	4.75%
FY47	4.70%	4.70%	4.70%
FY48	4.60%	4.60%	4.60%
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.

2 Actuarial Assumptions and Methods

Retired Member Contributions for Medical Benefits

Currently, contributions are required for PERS members who are under age 60 and have less than 30 years of service (25 for Peace Officer/Firefighter). Eligible Tier 1 members are exempt from contribution requirements. Annual FY24 contributions based on monthly rates shown below for calendar 2024 are assumed based on the coverage category for current retirees. The retiree only rate shown is used for current active and inactive members and spouses in Tier 2 or 3 who are assumed to retire prior to age 60 with less than 30 years of service and who are not disabled. For dependent children, we value 1/3 of the annual retiree contribution to estimate the per child rate based on the assumed number of children in rates where children are covered.

Coverage Category	Calendar 2024 Annual Contribution	Calendar 2024 Monthly Contribution	Calendar 2023 Monthly Contribution
Retiree Only	\$ 8,448	\$ 704	\$ 704
Retiree and Spouse	\$ 16,896	\$ 1,408	\$ 1,408
Retiree and Child(ren)	\$ 11,940	\$ 995	\$ 995
Retiree and Family	\$ 20,388	\$ 1,699	\$ 1,699
Composite	\$ 12,552	\$ 1,046	\$ 1,046

Trend Rate for Retired Member Medical Contributions

The table below shows the rate used to project the retired member medical contributions from the shown fiscal year to the next fiscal year. For example, 4.0% is applied to the FY24 retired member medical contributions to get the FY25 retired member medical contributions.

Trend Assumptions	
FY24+	4.0%

Graded trend rates for retired member medical contributions are consistent with the rates used for the June 30, 2022 valuation. Actual FY24 retired member medical contributions are reflected in the valuation.

Changes in Assumptions Since the Prior Valuation

The healthcare per capita claims cost assumption is updated annually. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets. 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	15.00%	15.00%
1	12.00%	8.00%
2	7.20%	6.40%
3	5.67%	5.60%
4	6.48%	7.20%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	2.40%	5.80%
30 - 34	2.00%	5.10%
35 - 39	1.60%	3.00%
40 - 44	1.30%	3.00%
45 - 49	1.50%	2.90%
50 - 54	3.00%	5.00%
55+	2.25%	1.80%

2 Actuarial Assumptions and Methods

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

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

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	7.80%	8.20%
30 - 34	7.00%	7.10%
35 - 39	5.70%	5.50%
40 - 44	4.50%	5.20%
45 - 49	4.20%	4.40%
50 - 54	3.60%	4.70%
55+	2.90%	4.90%

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 4a: Retirement Rates for Peace Officer / Firefighter

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 47	N/A	N/A	9.00%	7.50%
47	N/A	N/A	13.00%	18.50%
48	N/A	N/A	13.00%	18.50%
49	N/A	N/A	13.00%	18.50%
50	5.00%	5.00%	20.00%	21.00%
51	5.00%	5.00%	20.00%	21.00%
52	7.00%	7.00%	20.00%	21.00%
53	7.00%	7.00%	20.00%	21.00%
54	7.00%	7.00%	20.00%	21.00%
55	7.50%	7.50%	29.00%	20.00%
56	7.50%	7.50%	29.00%	20.00%
57	7.50%	7.50%	29.00%	20.00%
58	7.50%	7.50%	29.00%	20.00%
59	20.00%	20.00%	29.00%	20.00%
60 - 64	N/A	N/A	29.00%	31.50%
65 - 69	N/A	N/A	45.00%	45.00%
70+	N/A	N/A	100.00%	100.00%

2 Actuarial Assumptions and Methods

Table 4b: Retirement Rates for Others

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 50	N/A	N/A	11.50%	11.50%
50	7.00%	8.50%	37.50%	40.50%
51	7.00%	8.50%	37.50%	40.50%
52	11.00%	8.50%	37.50%	40.50%
53	11.00%	8.50%	37.50%	40.50%
54	24.00%	16.50%	37.50%	40.50%
55	7.00%	6.50%	25.50%	24.00%
56	7.00%	6.50%	25.50%	24.00%
57	7.00%	6.50%	25.50%	24.00%
58	7.00%	6.50%	25.50%	24.00%
59	18.00%	22.00%	25.50%	24.00%
60 - 64	N/A	N/A	26.50%	24.50%
65 - 69	N/A	N/A	30.50%	28.50%
70 - 74	N/A	N/A	27.50%	27.50%
75 - 79	N/A	N/A	50.00%	50.00%
80+	N/A	N/A	100.00%	100.00%

3 Summary of Plan Provisions

Effective Date

January 1, 1961, with amendments through June 30, 2023. Chapter 82, 1986 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006. The 2021 Alaska Supreme Court Metcalfe decision allows certain members the option of transferring from the DCR plan to the DB plan.

Administration of Plan

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

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

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

Employers Included

Currently there are 150 employers participating in PERS, including the State of Alaska and 149 political subdivisions and public organizations. Two additional political subdivisions participate in PERS for healthcare benefits only.

Membership

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

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

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

The 2021 Alaska Supreme Court Metcalfe decision allows certain members the option of transferring from the DCR plan to the DB plan.

Credited Service

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

Members may claim other types of service, including:

- part-time State of Alaska service rendered after December 31, 1960, and before January 1, 1976;

3 Summary of Plan Provisions

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

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

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

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

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

Employer Contributions

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

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

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of payroll amount over a closed 25-year period starting June 30, 2014. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

Employer rates cannot be less than the normal cost rate.

Pursuant to AS 39.35.255 effective July 1, 2008 and subsequently amended on July 1, 2021, each non-state PERS employer will pay a simple uniform contribution rate of 22% of non-state member payroll and the State as an employer will pay the total contribution rate, adopted by the Board, of State member payroll.

Additional State Contributions

Pursuant to AS 39.35.280 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that, when combined with the total employer contributions, will be sufficient to pay the total contribution rate adopted by the Board.

3 Summary of Plan Provisions

Member Contributions

Mandatory Contributions

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

Contributions for Claimed Service

Member contributions are also required for most of the claimed service described above.

Voluntary Contributions

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

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

Interest

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

Refund of Contributions

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

Reinstatement of Contributions

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

Retirement Benefits

Eligibility

- a. Members, including deferred vested members, are eligible for normal retirement at age 55 or early retirement at age 50 if they were hired before July 1, 1986 (Tier 1), and age 60 or early retirement at age 55 if they were hired on or after July 1, 1986 (Tiers 2 & 3). Additionally, they must have at least:
 - (i) five years of paid-up PERS service;
 - (ii) 60 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature before May 30, 1987;
 - (iii) 80 days of paid-up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
 - (iv) two years of paid-up PERS service and they are vested in TRS; or
 - (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.

3 Summary of Plan Provisions

- b. Members may retire at any age when they have:
 - (i) 20 paid-up years of PERS Peace Officer/Firefighter service; or
 - (ii) 30 paid-up years of PERS "all other" or "elected official" service.

Benefit Type

Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, reduced benefits when they reach early retirement age and complete the service required. Benefits are reduced by 6% per year prior to a member's normal retirement date.

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

Benefit Calculations

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

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

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

Salaries are subject to compensation limits under IRC 401(a)(17) for members first hired on or after July 1, 1996. Retirement benefit amounts are subject to IRC 415(b) limits regardless of hire date.

Indebtedness

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

Reemployment of Retired Members

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

Members retired under the Retirement Incentive Programs (RIPs) who return to employment will:

3 Summary of Plan Provisions

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

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

Postemployment Healthcare Benefits

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

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

Starting in 2022, prior authorization is required for certain specialty medications for all participants. There is no change to the medications that are covered by the plan.

Starting in 2022, certain preventive benefits for pre-Medicare participants are covered by the plan.

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

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

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

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

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

3 Summary of Plan Provisions

Disability Benefits

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

Occupational Disability

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

At the time a disabled Peace Officer/Firefighter member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit.

Non-Occupational Disability

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

Death Benefits

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

Occupational Death

When an active member (vested or non-vested) dies from occupational causes, a monthly survivor's pension may be paid to the spouse. The pension equals 40% of the member's gross monthly compensation on the date of death or disability, if earlier. If there is no spouse, the pension may be paid to the member's dependent children. On the member's normal retirement date, the benefit converts to a normal retirement benefit. The normal benefit is based on the member's salary on the date of death and service, including service accumulated from the date of the member's death to the normal retirement date. Survivors of Peace Officer/Firefighter members receive the greater of 50% of the member's gross monthly compensation on the date of death or disability, or 75% of the member's monthly normal retirement benefit (including service projected to Normal Retirement). If the member is unmarried with no children, a refund of contributions is payable to the estate.

Death after Occupational Disability

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

Non-Occupational Death

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

Lump Sum Non-Occupational Death Benefit

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

3 Summary of Plan Provisions

Death After Retirement

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

Postretirement Pension Adjustments

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

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

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

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

Alaska Cost-of-Living Allowance (COLA)

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

- a. members who first entered PERS before July 1, 1986 (Tier 1) and their survivors;
- b. members who first entered PERS after June 30, 1986 (Tiers 2 & 3) and their survivors if they are at least age 65; and
- c. all disabled members.

Changes in Benefit Provisions Valued Since the Prior Valuation

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

Appendix

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER)	919,590,000	49.5783%	3,359,074,935	4,499,837,693	(1,140,762,758)	54,901,303	(20,992,614)
102	SOUTHWEST REGION SD	1,745,000	0.0941%	6,374,130	8,538,824	(2,164,694)	169,387	(39,835)
103	ANNETTE ISLAND SD	1,401,000	0.0755%	5,117,568	6,855,525	(1,737,958)	82,712	(49,709)
104	BERING STRAIT SD	4,994,000	0.2692%	18,242,065	24,437,183	(6,195,119)	364,529	(114,004)
105	CHATHAM SD	550,000	0.0297%	2,009,038	2,691,320	(682,282)	32,471	(37,749)
106	ALASKA MUNICIPAL LEAGUE	-	0.0000%	-	-	-	-	-
107	CITY OF VALDEZ	6,532,000	0.3522%	23,860,065	31,963,092	(8,103,027)	458,635	(149,114)
108	JUNEAU BOROUGH SD	8,730,000	0.4707%	31,888,912	42,718,584	(10,829,673)	553,802	(199,290)
109	MATANUSKA-SUSITNA BOROUGH	16,886,000	0.9104%	61,681,118	82,628,410	(20,947,292)	1,048,874	(385,478)
110	MATANUSKA-SUSITNA BOROUGH SD	20,747,000	1.1185%	75,784,565	101,521,474	(25,736,910)	1,295,294	(473,617)
111	ANCHORAGE SD	59,037,000	3.1829%	215,650,134	288,886,262	(73,236,128)	3,879,672	(1,347,710)
112	COPPER RIVER SD	855,000	0.0461%	3,123,141	4,183,779	(1,060,638)	52,845	(19,518)
113	UNIVERSITY OF ALASKA	76,264,000	4.1117%	278,576,856	373,183,290	(94,606,434)	4,502,453	(2,079,952)
115	CITY OF KENAI	4,969,000	0.2679%	18,150,745	24,314,851	(6,164,106)	336,288	(113,433)
116	FAIRBANKS NORTH STAR BOROUGH	15,715,000	0.8473%	57,403,694	76,898,345	(19,494,652)	1,166,759	(358,746)
117	FAIRBANKS NORTH STAR BOROUGH SD	21,154,000	1.1405%	77,271,253	103,513,051	(26,241,798)	1,452,771	(482,908)
118	DENALI BOROUGH SD	673,000	0.0363%	2,458,332	3,293,197	(834,865)	87,342	(15,363)
120	CITY AND BOROUGH OF SITKA	6,541,000	0.3526%	23,892,940	32,007,132	(8,114,191)	405,638	(149,319)
121	CHUGACH SD	401,000	0.0216%	1,464,771	1,962,217	(497,445)	31,402	(9,154)
122	KETCHIKAN GATEWAY BOROUGH	4,203,000	0.2266%	15,352,703	20,566,576	(5,213,873)	248,136	(186,868)
123	CITY OF SOLDOTNA	2,920,000	0.1574%	10,666,165	14,288,461	(3,622,296)	176,091	(66,658)
124	IDITAROD AREA SD	532,000	0.0287%	1,943,288	2,603,240	(659,953)	53,365	(12,145)
125	KUSPUK SD	1,143,000	0.0616%	4,175,146	5,593,052	(1,417,906)	120,809	(26,093)
126	CITY AND BOROUGH OF JUNEAU	24,909,000	1.3429%	90,987,503	121,887,425	(30,899,922)	1,470,571	(577,576)
128	CITY OF KODIAK	4,815,000	0.2596%	17,588,214	23,561,281	(5,973,067)	399,522	(109,918)
129	CITY OF FAIRBANKS	5,925,000	0.3194%	21,642,818	28,992,854	(7,350,036)	349,799	(189,075)
131	CITY OF WASILLA	5,514,000	0.2973%	20,141,519	26,981,704	(6,840,185)	399,876	(125,875)
133	SITKA BOROUGH SD	1,596,000	0.0860%	5,829,863	7,809,721	(1,979,858)	108,757	(36,434)
134	CITY OF PALMER	2,760,000	0.1488%	10,081,718	13,505,532	(3,423,814)	181,617	(63,006)
135	CITY AND BOROUGH OF WRANGELL	2,220,000	0.1197%	8,109,208	10,863,145	(2,753,937)	141,806	(50,679)
136	CITY OF BETHEL	4,356,000	0.2348%	15,911,581	21,315,252	(5,403,672)	335,499	(99,440)
137	VALDEZ CITY SD	1,515,000	0.0817%	5,533,986	7,413,363	(1,879,376)	89,442	(45,082)
138	HOONAH CITY SD	278,000	0.0150%	1,015,477	1,360,340	(344,862)	23,076	(6,346)
139	CITY OF NOME	2,622,000	0.1414%	9,577,632	12,830,255	(3,252,623)	154,797	(106,880)
140	CITY OF KOTZEBUE	3,139,000	0.1692%	11,466,128	15,360,096	(3,893,968)	185,319	(93,758)
141	GALENA CITY SD	2,964,000	0.1598%	10,826,888	14,503,767	(3,676,879)	174,988	(96,182)
143	CITY OF PETERSBURG	3,187,000	0.1718%	11,641,462	15,594,975	(3,953,513)	214,789	(72,754)
144	BRISTOL BAY BOROUGH	2,226,000	0.1200%	8,131,125	10,892,505	(2,761,381)	131,418	(77,705)
145	NORTH SLOPE BOROUGH	45,243,000	2.4392%	165,263,462	221,387,963	(56,124,501)	3,357,253	(1,032,818)
146	WRANGELL PUBLIC SD	504,000	0.0272%	1,841,009	2,466,228	(625,218)	29,755	(42,812)
148	CITY OF CORDOVA	2,140,000	0.1154%	7,816,984	10,471,680	(2,654,696)	126,341	(60,146)
149	NOME CITY SD	710,000	0.0383%	2,593,485	3,474,249	(880,764)	79,963	(16,208)
151	CITY OF KING COVE	774,000	0.0417%	2,827,284	3,787,421	(960,157)	45,695	(19,138)
152	ALASKA HOUSING FINANCE CORPORATION	12,192,000	0.6573%	44,534,892	59,659,219	(15,124,327)	825,763	(278,322)
153	LOWER YUKON SD	6,018,000	0.3245%	21,982,528	29,447,931	(7,465,403)	359,087	(137,380)
154	NORTHWEST ARCTIC BOROUGH SD	4,806,000	0.2591%	17,555,339	23,517,241	(5,961,902)	283,735	(146,091)
155	SOUTHEAST ISLAND SD	610,000	0.0329%	2,228,206	2,984,918	(756,713)	36,013	(43,733)
156	PRIBILOF SD	160,000	0.0086%	584,447	782,929	(198,482)	14,683	(3,653)
157	LOWER KUSKOKWIM SD	12,390,000	0.6680%	45,258,146	60,628,094	(15,369,948)	731,477	(289,008)
158	KODIAK ISLAND BOROUGH SD	4,617,000	0.2489%	16,864,960	22,592,406	(5,727,446)	272,577	(113,244)
159	YUKON FLATS SD	657,000	0.0354%	2,399,887	3,214,904	(815,017)	38,788	(16,923)
160	YUKON / KOYUKUK SD	1,997,000	0.1077%	7,294,634	9,771,937	(2,477,303)	117,898	(82,662)
161	NORTH SLOPE BOROUGH SD	7,028,000	0.3789%	25,671,852	34,390,173	(8,718,321)	574,312	(160,437)
162	ALEUTIAN REGION SD	-	0.0000%	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	3,079,000	0.1660%	11,246,960	15,066,497	(3,819,538)	181,777	(91,817)
164	LAKE AND PENINSULA BOROUGH SD	1,419,000	0.0765%	5,183,318	6,943,605	(1,760,287)	83,775	(69,035)
165	SITKA COMMUNITY HOSPITAL	-	0.0000%	-	-	-	-	-
166	TANANA SD	22,000	0.0012%	80,362	107,653	(27,291)	9,348	(502)
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,501,000	0.0809%	5,482,847	7,344,856	(1,862,009)	88,616	(37,430)
168	HYDABURG CITY SD	350,000	0.0189%	1,278,479	1,712,658	(434,179)	37,585	(7,990)

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.0003%	19,734	26,435	(6,702)	319	(124)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	953,000	0.0514%	3,481,115	4,663,323	(1,182,208)	78,272	(21,755)
171	CITY OF BARROW	776,000	0.0418%	2,834,570	3,797,208	(962,638)	74,075	(17,715)
172	CITY OF SAINT PAUL	951,000	0.0513%	3,473,809	4,653,537	(1,179,727)	134,364	(21,710)
173	MUNICIPALITY OF ANCHORAGE	130,049,000	7.0114%	475,042,504	636,369,895	(161,327,391)	9,305,162	(2,968,789)
174	KODIAK ISLAND BOROUGH	1,653,000	0.0891%	6,038,072	8,088,639	(2,050,567)	97,589	(38,702)
175	NOME JOINT UTILITY SYSTEM	462,000	0.0249%	1,687,592	2,260,709	(573,117)	39,177	(10,547)
176	CITY OF SAND POINT	567,000	0.0306%	2,071,135	2,774,506	(703,371)	64,305	(12,944)
177	KETCHIKAN GATEWAY BOROUGH SD	4,230,000	0.2281%	15,451,328	20,698,696	(5,247,367)	384,986	(96,563)
178	CITY OF DILLINGHAM	1,661,000	0.0896%	6,067,295	8,127,786	(2,060,491)	99,875	(37,918)
179	CITY OF UNALASKA	7,066,000	0.3810%	25,810,659	34,576,119	(8,765,460)	575,226	(161,304)
180	KENAI PENINSULA BOROUGH	13,171,000	0.7101%	48,110,980	64,449,768	(16,338,788)	841,014	(300,671)
181	CITY OF KETCHIKAN	6,367,000	0.3433%	23,257,354	31,155,696	(7,898,342)	445,069	(145,347)
182	CITY OF SEWARD	3,395,000	0.1830%	12,401,243	16,612,783	(4,211,539)	200,433	(91,381)
183	CITY OF FORT YUKON	396,000	0.0213%	1,446,507	1,937,750	(491,243)	23,379	(15,140)
184	BRISTOL BAY BOROUGH SD	342,000	0.0184%	1,249,256	1,673,512	(424,255)	20,355	(7,807)
185	CORDOVA CITY SD	601,000	0.0324%	2,195,331	2,940,878	(745,548)	44,684	(13,720)
186	CITY OF CRAIG	1,027,000	0.0554%	3,751,422	5,025,428	(1,274,006)	90,791	(23,445)
187	PETERSBURG MEDICAL CENTER	5,543,000	0.2988%	20,247,450	27,123,610	(6,876,160)	402,605	(126,537)
189	HAINES BOROUGH	1,515,000	0.0817%	5,533,986	7,413,363	(1,879,376)	89,442	(37,256)
190	KENAI PENINSULA BOROUGH SD	11,785,000	0.6354%	43,048,204	57,667,642	(14,619,438)	695,760	(298,552)
191	CITY OF NORTH POLE	1,994,000	0.1075%	7,283,676	9,757,257	(2,473,582)	117,721	(50,493)
192	CITY OF GALENA	600,000	0.0323%	2,191,678	2,935,985	(744,307)	37,415	(13,697)
193	CITY OF NENANA	93,000	0.0050%	339,710	455,078	(115,368)	14,146	(2,123)
195	YUPIIT SD	1,254,000	0.0676%	4,580,607	6,136,209	(1,555,602)	89,926	(28,627)
196	NENANA CITY SD	1,232,000	0.0664%	4,500,245	6,028,556	(1,528,311)	72,734	(36,460)
198	CITY OF SAXMAN	61,000	0.0033%	222,821	298,492	(75,671)	7,789	(1,393)
199	CITY OF HOONAH	613,000	0.0330%	2,239,164	2,999,598	(760,434)	36,190	(18,482)
200	CITY OF PELICAN	107,000	0.0058%	390,849	523,584	(132,735)	6,317	(6,850)
202	CITY OF WHITTIER	1,043,000	0.0562%	3,809,867	5,103,721	(1,293,854)	61,576	(32,709)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	782,000	0.0422%	2,856,487	3,826,567	(970,081)	65,616	(17,852)
204	CRAIG CITY SD	581,000	0.0313%	2,122,275	2,843,012	(720,738)	47,684	(13,263)
205	DILLINGHAM CITY SD	849,000	0.0458%	3,101,224	4,154,419	(1,053,195)	62,586	(19,381)
206	CITY OF THORNE BAY	342,000	0.0184%	1,249,256	1,673,512	(424,255)	20,191	(22,740)
208	CITY OF AKUTAN	540,000	0.0291%	1,972,510	2,642,387	(669,877)	38,383	(12,327)
209	UNALASKA CITY SD	704,000	0.0380%	2,571,569	3,444,889	(873,321)	53,806	(16,071)
211	KASHUNAMIUT SD	1,403,000	0.0756%	5,124,873	6,865,312	(1,740,439)	82,830	(43,959)
215	CITY OF HOMER	4,497,000	0.2424%	16,426,625	22,005,209	(5,578,584)	265,493	(110,243)
218	SPECIAL EDUCATION SERVICE AGENCY	62,000	0.0033%	226,473	303,385	(76,912)	19,825	(1,415)
219	BARTLETT REGIONAL HOSPITAL	25,621,000	1.3813%	93,588,294	125,371,461	(31,783,167)	1,625,743	(584,882)
220	NORTHWEST ARCTIC BOROUGH	1,353,000	0.0729%	4,942,233	6,620,647	(1,678,413)	137,210	(30,887)
221	SAINT MARY'S SD	777,000	0.0419%	2,838,223	3,802,101	(963,878)	45,872	(27,044)
223	BRISTOL BAY RHA	838,000	0.0452%	3,061,043	4,100,593	(1,039,549)	61,933	(19,130)
224	COPPER RIVER BASIN RHA	518,000	0.0279%	1,892,148	2,534,734	(642,585)	30,582	(28,485)
225	SKAGWAY CITY SD	244,000	0.0132%	891,282	1,193,967	(302,685)	14,405	(10,314)
227	CITY OF KLAWOCK	567,000	0.0306%	2,071,135	2,774,506	(703,371)	33,474	(23,700)
228	PETERSBURG CITY SD	683,000	0.0368%	2,494,860	3,342,130	(847,270)	47,371	(15,592)
230	ALEUTIANS EAST BOROUGH	475,000	0.0256%	1,735,078	2,324,322	(589,243)	55,508	(10,843)
235	CITY OF HUSLIA	103,000	0.0056%	376,238	504,011	(127,773)	6,754	(2,351)
237	CITY OF KALTAG	22,000	0.0012%	80,362	107,653	(27,291)	1,299	(718)
240	HAINES BOROUGH SD	586,000	0.0316%	2,140,539	2,867,479	(726,940)	39,577	(13,377)
242	CITY OF ELIM	-	0.0003%	21,515	28,821	(7,307)	497	(134)
243	CITY OF ATKI	20,000	0.0011%	73,056	97,866	(24,810)	1,810	(457)
244	ALEUTIANS EAST BOROUGH SD	693,000	0.0374%	2,531,388	3,391,063	(859,675)	40,913	(21,448)
246	DELTA/GREELY SD	959,000	0.0517%	3,503,032	4,692,683	(1,189,651)	56,617	(29,631)
247	LAKE AND PENINSULA BOROUGH	286,000	0.0154%	1,044,700	1,399,486	(354,787)	16,885	(6,989)
248	CITY AND BOROUGH OF YAKUTAT	589,000	0.0318%	2,151,497	2,882,159	(730,662)	36,873	(13,446)

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.0062%	417,616	559,440	(141,825)	6,750	(2,620)
251	KLAWOCK CITY SD	373,000	0.0201%	1,362,493	1,825,204	(462,711)	35,090	(8,515)
254	CITY OF MEKORYUK	-	0.0000%	-	-	-	240	-
255	ALASKA GATEWAY SD	1,570,000	0.0846%	5,734,890	7,682,495	(1,947,604)	124,093	(35,840)
257	PELICAN CITY SD	27,000	0.0015%	98,625	132,119	(33,494)	1,882	(616)
258	DENALI BOROUGH	396,000	0.0213%	1,446,507	1,937,750	(491,243)	25,026	(9,040)
259	CITY OF ALLAKAKET	-	0.0000%	-	-	-	-	-
260	CITY OF KACHEMAK	27,000	0.0015%	98,625	132,119	(33,494)	1,594	(2,370)
262	COOK INLET HOUSING AUTHORITY	7,749,000	0.4178%	28,305,518	37,918,249	(9,612,730)	508,958	(176,896)
263	INTERIOR RHA	681,000	0.0367%	2,487,554	3,332,343	(844,789)	48,111	(15,546)
264	YAKUTAT SD	142,000	0.0077%	518,697	694,850	(176,153)	19,236	(3,242)
265	KAKE CITY SD	408,000	0.0220%	1,490,341	1,996,470	(506,129)	25,113	(9,314)
267	ALEUTIAN HOUSING AUTHORITY	414,000	0.0223%	1,512,258	2,025,830	(513,572)	50,665	(9,451)
270	BERING STRAITS RHA	906,000	0.0488%	3,309,433	4,433,338	(1,123,904)	53,488	(36,217)
271	CITY OF EGEGIK	179,000	0.0097%	653,851	875,902	(222,052)	10,568	(20,604)
275	ILISAGVIK COLLEGE	3,373,000	0.1819%	12,320,882	16,505,130	(4,184,248)	238,140	(77,000)
276	NORTH PACIFIC RIM HA	987,000	0.0532%	3,605,310	4,829,696	(1,224,386)	62,836	(22,531)
278	SAXMAN SEAPORT	-	0.0012%	79,409	106,376	(26,968)	2,663	(496)
279	TLINGIT-HAIDA RHA	1,976,000	0.1065%	7,217,925	9,669,178	(2,451,252)	121,217	(45,109)
280	CITY OF TOKSOOK BAY	8,000	0.0004%	29,222	39,146	(9,924)	2,101	(183)
281	BARANOF ISLAND HA	448,000	0.0242%	1,636,453	2,192,202	(555,750)	29,766	(10,227)
282	CITY OF DELTA JUNCTION	137,000	0.0074%	500,433	670,383	(169,950)	16,639	(3,127)
283	CITY OF ANDERSON	-	0.0003%	21,012	28,148	(7,136)	408	(131)
284	INTER-ISLAND FERRY AUTHORITY	776,000	0.0418%	2,834,570	3,797,208	(962,638)	45,813	(29,261)
286	CITY OF SELDOVIA	66,000	0.0036%	241,085	322,958	(81,874)	5,597	(1,507)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	797,000	0.0430%	2,911,279	3,899,967	(988,688)	47,053	(108,210)
290	CITY OF UPPER KALSKAG	7,000	0.0004%	25,570	34,253	(8,684)	642	(160)
291	CITY OF SHAKTOOLIK	20,000	0.0011%	73,056	97,866	(24,810)	6,687	(457)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,132,000	0.0610%	4,134,965	5,539,225	(1,404,260)	66,831	(87,445)
296	MUNICIPALITY OF SKAGWAY	2,556,000	0.1378%	9,336,547	12,507,297	(3,170,750)	172,097	(58,349)
297	CITY OF NULATO	-	0.0043%	288,603	386,614	(98,011)	4,664	(1,811)
298	CITY OF ANIAK	154,000	0.0083%	562,531	753,570	(191,039)	16,427	(3,516)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	435,000	0.0235%	1,588,966	2,128,589	(539,623)	51,435	(9,930)
Subtotal		1,619,170,000	87.30763%	5,915,346,046	7,924,234,387	(2,008,888,340)	101,938,554	(38,234,499)
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	235,421,000	12.6924%	859,944,954	1,151,987,613	(292,042,660)	13,898,720	(10,440,574)
Total		1,854,591,000	100.00000%	6,775,291,000	9,076,222,000	(2,300,931,000)	115,837,274	(48,675,074)

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

*Same as FY22 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.98749% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2023

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 Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA (EMPLOYER)				(758,257,650)	(1,462,088,229)	(1,498,843,111)	(714,386,793)
102	SOUTHWEST REGION SD				(1,438,858)	(2,774,436)	(2,844,182)	(1,355,610)
103	ANNETTE ISLAND SD				(1,155,209)	(2,227,499)	(2,283,495)	(1,088,372)
104	BERING STRAIT SD				(4,117,855)	(7,940,135)	(8,139,739)	(3,879,607)
105	CHATHAM SD				(453,508)	(874,464)	(896,447)	(427,269)
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				(5,386,030)	(10,385,455)	(10,646,531)	(5,074,408)
108	JUNEAU BOROUGH SD				(7,198,414)	(13,880,132)	(14,229,059)	(6,781,932)
109	MATANUSKA-SUSITNA BOROUGH				(13,923,530)	(26,847,641)	(27,522,553)	(13,117,950)
110	MATANUSKA-SUSITNA BOROUGH SD				(17,107,158)	(32,986,379)	(33,815,611)	(16,117,381)
111	ANCHORAGE SD				(48,679,582)	(93,864,986)	(96,224,623)	(45,863,105)
112	COPPER RIVER SD				(704,999)	(1,359,394)	(1,393,568)	(664,210)
113	UNIVERSITY OF ALASKA				(62,884,287)	(121,254,795)	(124,302,973)	(59,245,962)
115	CITY OF KENAI				(4,097,241)	(7,900,386)	(8,098,991)	(3,860,185)
116	FAIRBANKS NORTH STAR BOROUGH				(12,957,969)	(24,985,827)	(25,613,936)	(12,208,254)
117	FAIRBANKS NORTH STAR BOROUGH SD				(17,442,754)	(33,633,483)	(34,478,982)	(16,433,561)
118	DENALI BOROUGH SD				(554,929)	(1,070,026)	(1,096,925)	(522,822)
120	CITY AND BOROUGH OF SITKA				(5,393,451)	(10,399,764)	(10,661,200)	(5,081,399)
121	CHUGACH SD				(330,649)	(637,564)	(653,591)	(311,518)
122	KETCHIKAN GATEWAY BOROUGH				(3,465,628)	(6,682,496)	(6,850,485)	(3,265,116)
123	CITY OF SOLDOTNA				(2,407,717)	(4,642,610)	(4,759,319)	(2,268,412)
124	IDITAROD AREA SD				(438,666)	(845,845)	(867,109)	(413,286)
125	KUSPUK SD				(942,473)	(1,817,296)	(1,862,980)	(887,944)
126	CITY AND BOROUGH OF JUNEAU				(20,538,979)	(39,603,688)	(40,599,270)	(19,350,646)
128	CITY OF KODIAK				(3,970,259)	(7,655,537)	(7,847,986)	(3,740,550)
129	CITY OF FAIRBANKS				(4,885,521)	(9,420,364)	(9,657,179)	(4,602,858)
131	CITY OF WASILLA				(4,546,627)	(8,766,901)	(8,987,289)	(4,283,571)
133	SITKA BOROUGH SD				(1,315,999)	(2,537,536)	(2,601,326)	(1,239,858)
134	CITY OF PALMER				(2,275,787)	(4,388,220)	(4,498,534)	(2,144,116)
135	CITY AND BOROUGH OF WRANGELL				(1,830,524)	(3,529,655)	(3,618,386)	(1,724,615)
136	CITY OF BETHEL				(3,591,786)	(6,925,756)	(7,099,860)	(3,383,974)
137	VALDEZ CITY SD				(1,249,209)	(2,408,751)	(2,469,304)	(1,176,933)
138	HOONAH CITY SD				(229,228)	(442,002)	(453,113)	(215,965)
139	CITY OF NOME				(2,161,998)	(4,168,809)	(4,273,607)	(2,036,910)
140	CITY OF KOTZEBUE				(2,588,296)	(4,990,806)	(5,116,268)	(2,438,543)
141	GALENA CITY SD				(2,443,998)	(4,712,567)	(4,831,034)	(2,302,594)
143	CITY OF PETERSBURG				(2,627,875)	(5,067,123)	(5,194,503)	(2,475,832)
144	BRISTOL BAY BOROUGH				(1,835,472)	(3,539,195)	(3,628,166)	(1,729,276)
145	NORTH SLOPE BOROUGH				(37,305,594)	(71,933,424)	(73,741,731)	(35,147,187)
146	WRANGELL PUBLIC SD				(415,579)	(801,327)	(821,471)	(391,534)
148	CITY OF CORDOVA				(1,764,560)	(3,402,461)	(3,487,994)	(1,662,467)
149	NOME CITY SD				(585,438)	(1,128,854)	(1,157,232)	(551,566)
151	CITY OF KING COVE				(638,210)	(1,230,610)	(1,261,545)	(601,285)
152	ALASKA HOUSING FINANCE CORPORATION				(10,053,042)	(19,384,486)	(19,871,785)	(9,471,399)
153	LOWER YUKON SD				(4,962,205)	(9,568,228)	(9,808,760)	(4,675,105)
154	NORTHWEST ARCTIC BOROUGH SD				(3,962,838)	(7,641,227)	(7,833,317)	(3,733,558)
155	SOUTHEAST ISLAND SD				(502,982)	(969,860)	(994,241)	(473,881)
156	PRIBILOF SD				(131,930)	(254,390)	(260,785)	(124,297)
157	LOWER KUSKOKWIM SD				(10,216,305)	(19,699,293)	(20,194,506)	(9,625,216)
158	KODIAK ISLAND BOROUGH SD				(3,806,996)	(7,340,729)	(7,525,265)	(3,586,733)
159	YUKON FLATS SD				(541,736)	(1,044,587)	(1,070,847)	(510,393)
160	YUKON / KOYUKUK SD				(1,646,647)	(3,175,100)	(3,254,918)	(1,551,377)
161	NORTH SLOPE BOROUGH SD				(5,795,012)	(11,174,062)	(11,454,963)	(5,459,727)
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(2,538,822)	(4,895,410)	(5,018,473)	(2,391,932)
164	LAKE AND PENINSULA BOROUGH SD				(1,170,051)	(2,256,118)	(2,312,833)	(1,102,355)
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				(18,140)	(34,979)	(35,858)	(17,091)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(1,237,665)	(2,386,492)	(2,446,485)	(1,166,057)
168	HYDABURG CITY SD				(288,596)	(556,477)	(570,466)	(271,899)

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2023

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				(4,455)	(8,589)	(8,805)	(4,197)
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(785,806)	(1,515,208)	(1,553,298)	(740,341)
171	CITY OF BARROW				(639,859)	(1,233,789)	(1,264,805)	(602,838)
172	CITY OF SAINT PAUL				(784,157)	(1,512,028)	(1,550,038)	(738,788)
173	MUNICIPALITY OF ANCHORAGE				(107,233,277)	(206,769,443)	(211,967,342)	(101,029,033)
174	KODIAK ISLAND BOROUGH				(1,362,999)	(2,628,162)	(2,694,231)	(1,284,139)
175	NOME JOINT UTILITY SYSTEM				(380,947)	(734,550)	(753,015)	(358,906)
176	CITY OF SAND POINT				(467,526)	(901,493)	(924,155)	(440,476)
177	KETCHIKAN GATEWAY BOROUGH SD				(3,487,891)	(6,725,425)	(6,894,493)	(3,286,091)
178	CITY OF DILLINGHAM				(1,369,595)	(2,640,882)	(2,707,270)	(1,290,354)
179	CITY OF UNALASKA				(5,826,345)	(11,234,480)	(11,516,899)	(5,489,247)
180	KENAI PENINSULA BOROUGH				(10,860,287)	(20,941,032)	(21,467,461)	(10,231,939)
181	CITY OF KETCHIKAN				(5,249,977)	(10,123,115)	(10,377,597)	(4,946,227)
182	CITY OF SEWARD				(2,799,383)	(5,397,829)	(5,533,523)	(2,637,418)
183	CITY OF FORT YUKON				(326,526)	(629,614)	(645,442)	(307,634)
184	BRISTOL BAY BOROUGH SD				(282,000)	(543,758)	(557,427)	(265,684)
185	CORDOVA CITY SD				(495,561)	(955,551)	(979,572)	(466,889)
186	CITY OF CRAIG				(846,824)	(1,632,863)	(1,673,911)	(797,829)
187	PETERSBURG MEDICAL CENTER				(4,570,539)	(8,813,009)	(9,034,556)	(4,306,099)
189	HAINES BOROUGH				(1,249,209)	(2,408,751)	(2,469,304)	(1,176,933)
190	KENAI PENINSULA BOROUGH SD				(9,717,446)	(18,737,383)	(19,208,415)	(9,155,220)
191	CITY OF NORTH POLE				(1,644,174)	(3,170,330)	(3,250,028)	(1,549,046)
192	CITY OF GALENA				(494,736)	(953,961)	(977,942)	(466,112)
193	CITY OF NENANA				(76,684)	(147,864)	(151,581)	(72,247)
195	YUPIIT SD				(1,033,999)	(1,993,778)	(2,043,899)	(974,174)
196	NENANA CITY SD				(1,015,859)	(1,958,800)	(2,008,041)	(957,084)
198	CITY OF SAXMAN				(50,298)	(96,986)	(99,424)	(47,388)
199	CITY OF HOONAH				(505,456)	(974,630)	(999,131)	(476,211)
200	CITY OF PELICAN				(88,228)	(170,123)	(174,400)	(83,123)
202	CITY OF WHITTIER				(860,017)	(1,658,302)	(1,699,990)	(810,258)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(644,806)	(1,243,329)	(1,274,585)	(607,500)
204	CRAIG CITY SD				(479,070)	(923,752)	(946,974)	(451,352)
205	DILLINGHAM CITY SD				(700,052)	(1,349,855)	(1,383,788)	(659,549)
206	CITY OF THORNE BAY				(282,000)	(543,758)	(557,427)	(265,684)
208	CITY OF AKUTAN				(445,263)	(858,565)	(880,148)	(419,501)
209	UNALASKA CITY SD				(580,491)	(1,119,314)	(1,147,452)	(546,905)
211	KASHUNAMIUT SD				(1,156,858)	(2,230,679)	(2,286,755)	(1,089,926)
215	CITY OF HOMER				(3,708,049)	(7,149,937)	(7,329,677)	(3,493,511)
218	SPECIAL EDUCATION SERVICE AGENCY				(51,123)	(98,576)	(101,054)	(48,165)
219	BARTLETT REGIONAL HOSPITAL				(21,126,066)	(40,735,722)	(41,759,762)	(19,903,766)
220	NORTHWEST ARCTIC BOROUGH				(1,115,630)	(2,151,182)	(2,205,260)	(1,051,083)
221	SAINT MARY'S SD				(640,684)	(1,235,379)	(1,266,435)	(603,615)
223	BRISTOL BAY RHA				(690,982)	(1,332,365)	(1,365,859)	(651,003)
224	COPPER RIVER BASIN RHA				(427,122)	(823,586)	(844,290)	(402,410)
225	SKAGWAY CITY SD				(201,193)	(387,944)	(397,696)	(189,552)
227	CITY OF KLAWOCK				(467,526)	(901,493)	(924,155)	(440,476)
228	PETERSBURG CITY SD				(563,175)	(1,085,926)	(1,113,224)	(530,591)
230	ALEUTIANS EAST BOROUGH				(391,666)	(755,219)	(774,204)	(369,005)
235	CITY OF HUSLIA				(84,930)	(163,763)	(167,880)	(80,016)
237	CITY OF KALTAG				(18,140)	(34,979)	(35,858)	(17,091)
240	HAINES BOROUGH SD				(483,192)	(931,702)	(955,124)	(455,236)
242	CITY OF ELIM				(4,857)	(9,365)	(9,600)	(4,576)
243	CITY OF ATKKA				(16,491)	(31,799)	(32,598)	(15,537)
244	ALEUTIANS EAST BOROUGH SD				(571,420)	(1,101,825)	(1,129,523)	(538,360)
246	DELTA/GREELY SD				(790,754)	(1,524,748)	(1,563,078)	(745,003)
247	LAKE AND PENINSULA BOROUGH				(235,824)	(454,721)	(466,152)	(222,180)
248	CITY AND BOROUGH OF YAKUTAT				(485,666)	(936,472)	(960,013)	(457,567)

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2023

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 Trend	Net OPEB Liability 1% Increase Trend
249	CITY OF UNALAKLEET				(94,270)	(181,773)	(186,343)	(88,816)
251	KLAWOCK CITY SD				(307,561)	(593,046)	(607,954)	(289,766)
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				(1,294,560)	(2,496,198)	(2,558,949)	(1,219,660)
257	PELICAN CITY SD				(22,263)	(42,928)	(44,007)	(20,975)
258	DENALI BOROUGH				(326,526)	(629,614)	(645,442)	(307,634)
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				(22,263)	(42,928)	(44,007)	(20,975)
262	COOK INLET HOUSING AUTHORITY				(6,389,520)	(12,320,405)	(12,630,123)	(6,019,838)
263	INTERIOR RHA				(561,526)	(1,082,746)	(1,109,964)	(529,037)
264	YAKUTAT SD				(117,088)	(225,771)	(231,446)	(110,313)
265	KAKE CITY SD				(336,421)	(648,693)	(665,001)	(316,956)
267	ALEUTIAN HOUSING AUTHORITY				(341,368)	(658,233)	(674,780)	(321,617)
270	BERING STRAITS RHA				(747,052)	(1,440,481)	(1,476,693)	(703,829)
271	CITY OF EGEGIK				(147,596)	(284,598)	(291,753)	(139,057)
275	ILISAGVIK COLLEGE				(2,781,243)	(5,362,850)	(5,497,665)	(2,620,327)
276	NORTH PACIFIC RIM HA				(813,841)	(1,569,266)	(1,608,715)	(766,754)
278	SAXMAN SEAPORT				(17,925)	(34,564)	(35,433)	(16,888)
279	TLINGIT-HAIDA RHA				(1,629,332)	(3,141,711)	(3,220,690)	(1,535,063)
280	CITY OF TOKSOOK BAY				(6,596)	(12,719)	(13,039)	(6,215)
281	BARANOF ISLAND HA				(369,403)	(712,291)	(730,197)	(348,030)
282	CITY OF DELTA JUNCTION				(112,965)	(217,821)	(223,297)	(106,429)
283	CITY OF ANDERSON				(4,743)	(9,146)	(9,376)	(4,469)
284	INTER-ISLAND FERRY AUTHORITY				(639,859)	(1,233,789)	(1,264,805)	(602,838)
286	CITY OF SELDOVIA				(54,421)	(104,936)	(107,574)	(51,272)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(657,175)	(1,267,178)	(1,299,033)	(619,152)
290	CITY OF UPPER KALSKAG				(5,772)	(11,130)	(11,409)	(5,438)
291	CITY OF SHAKTOOLIK				(16,491)	(31,799)	(32,598)	(15,537)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				(933,403)	(1,799,806)	(1,845,051)	(879,398)
296	MUNICIPALITY OF SKAGWAY				(2,107,577)	(4,063,874)	(4,166,034)	(1,985,638)
297	CITY OF NULATO				(65,147)	(125,619)	(128,777)	(61,378)
298	CITY OF ANIAK				(126,982)	(244,850)	(251,005)	(119,635)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(358,684)	(691,622)	(709,008)	(337,931)
Subtotal					(1,335,295,127)	(2,574,743,937)	(2,639,469,449)	(1,258,038,351)
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)				(194,118,873)	(374,304,063)	(383,713,551)	(182,887,649)
Total		133.96%	796,666,000	-288.82%	(1,529,414,000)	(2,949,048,000)	(3,023,183,000)	(1,440,926,000)

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

*Same as FY22 for certain employers who have zero present value of future contributions.

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

Employer Number	Employer Name	FY2024 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER)	964,045,000	49.97800%	3,597,655,733	4,698,244,230	(1,100,588,497)	46,905,318	(1,651,418)
102	SOUTHWEST REGION SD	2,039,000	0.10571%	7,609,209	9,937,005	(2,327,796)	99,207	(46,292)
103	ANNETTE ISLAND SD	1,253,000	0.06496%	4,675,988	6,106,458	(1,430,470)	102,858	-
104	BERING STRAIT SD	4,856,000	0.25174%	18,121,785	23,665,570	(5,543,785)	305,406	-
105	CHATHAM SD	560,000	0.02903%	2,089,827	2,729,143	(639,316)	29,674	-
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	6,830,000	0.35408%	25,488,425	33,285,799	(7,797,374)	332,312	(7,689)
108	JUNEAU BOROUGH SD	8,255,000	0.42796%	30,806,288	40,230,494	(9,424,205)	570,629	-
109	MATANUSKA-SUSITNA BOROUGH	17,204,000	0.89189%	64,202,469	83,843,175	(19,640,706)	909,307	-
110	MATANUSKA-SUSITNA BOROUGH SD	19,529,000	0.10242%	72,878,983	95,173,992	(22,295,010)	1,383,093	-
111	ANCHORAGE SD	57,144,000	2.96246%	213,251,912	278,489,560	(65,237,649)	3,651,509	-
112	COPPER RIVER SD	834,000	0.04324%	3,112,349	4,064,474	(952,124)	51,874	-
113	UNIVERSITY OF ALASKA	86,520,000	4.48537%	322,878,262	421,652,610	(98,774,348)	4,209,604	(1,377,098)
115	CITY OF KENAI	5,034,000	0.26097%	18,786,051	24,533,047	(5,746,996)	272,142	-
116	FAIRBANKS NORTH STAR BOROUGH	15,760,000	0.81703%	58,813,701	76,805,885	(17,992,184)	885,700	-
117	FAIRBANKS NORTH STAR BOROUGH SD	19,466,000	1.00916%	72,643,877	94,866,964	(22,223,087)	1,467,135	-
118	DENALI BOROUGH SD	652,000	0.03380%	2,433,156	3,177,502	(744,347)	41,535	-
120	CITY AND BOROUGH OF SITKA	6,593,000	0.34179%	24,603,980	32,130,787	(7,526,806)	363,421	-
121	CHUGACH SD	525,000	0.02722%	1,959,213	2,558,572	(599,359)	25,544	(22,257)
122	KETCHIKAN GATEWAY BOROUGH	4,441,000	0.23023%	16,573,074	21,643,080	(5,070,006)	216,076	(14,718)
123	CITY OF SOLDOTNA	2,910,000	0.15086%	10,859,636	14,181,797	(3,322,161)	167,458	-
124	IDITAROD AREA SD	572,000	0.02965%	2,134,609	2,787,625	(653,016)	27,830	(3,896)
125	KUSPUK SD	1,036,000	0.05371%	3,866,180	5,048,915	(1,182,735)	81,756	-
126	CITY AND BOROUGH OF JUNEAU	24,234,000	1.25634%	90,437,261	118,103,668	(27,666,407)	1,522,116	-
128	CITY OF KODIAK	4,981,000	0.25822%	18,588,264	24,274,753	(5,686,489)	247,445	-
129	CITY OF FAIRBANKS	5,797,000	0.30053%	21,633,441	28,251,505	(6,618,064)	351,925	-
131	CITY OF WASILLA	6,282,000	0.32567%	23,443,380	30,615,138	(7,171,757)	305,649	(113,133)
133	SITKA BOROUGH SD	1,672,000	0.08668%	6,239,626	8,148,442	(1,908,815)	81,351	(2,629)
134	CITY OF PALMER	2,841,000	0.14728%	10,602,140	13,845,528	(3,243,388)	144,063	-
135	CITY AND BOROUGH OF WRANGELL	2,362,000	0.12245%	8,814,591	11,511,136	(2,696,544)	114,922	(11,127)
136	CITY OF BETHEL	4,025,000	0.20866%	15,020,631	19,615,716	(4,595,085)	299,502	-
137	VALDEZ CITY SD	1,385,000	0.07180%	5,168,590	6,749,756	(1,581,166)	106,505	-
138	HOONAH CITY SD	326,000	0.01690%	1,216,578	1,588,751	(372,173)	15,861	(7,614)
139	CITY OF NOME	3,072,000	0.15926%	11,464,193	14,971,299	(3,507,106)	149,467	(71,255)
140	CITY OF KOTZEBUE	3,270,000	0.16952%	12,203,097	15,936,246	(3,733,150)	159,101	(1,368)
141	GALENA CITY SD	3,246,000	0.16828%	12,113,533	15,819,283	(3,705,751)	157,933	(33,880)
143	CITY OF PETERSBURG	3,311,000	0.17165%	12,356,102	16,136,059	(3,779,957)	161,561	-
144	BRISTOL BAY BOROUGH	2,530,000	0.13116%	9,441,540	12,329,879	(2,888,339)	123,096	(44,428)
145	NORTH SLOPE BOROUGH	45,766,000	2.37260%	170,791,107	223,039,221	(52,248,114)	2,493,906	-
146	WRANGELL PUBLIC SD	493,000	0.02556%	1,839,794	2,402,621	(562,827)	30,362	-
148	CITY OF CORDOVA	2,364,000	0.12255%	8,822,055	11,520,883	(2,698,828)	115,020	(28,661)
149	NOME CITY SD	569,000	0.02950%	2,123,413	2,773,004	(649,591)	62,502	-
151	CITY OF KING COVE	778,000	0.04033%	2,903,367	3,791,560	(888,193)	43,342	-
152	ALASKA HOUSING FINANCE CORPORATION	11,963,000	0.62019%	44,643,928	58,301,320	(13,657,392)	728,632	-
153	LOWER YUKON SD	5,878,000	0.30473%	21,935,719	28,646,256	(6,710,537)	363,894	-
154	NORTHWEST ARCTIC BOROUGH SD	4,621,000	0.23956%	17,244,804	22,520,304	(5,275,500)	302,114	-
155	SOUTHEAST ISLAND SD	675,000	0.03499%	2,518,988	3,289,592	(770,604)	32,842	(8,406)
156	PRIBILOF SD	219,000	0.01135%	817,272	1,067,290	(250,018)	10,655	(10,841)
157	LOWER KUSKOKWIM SD	11,877,000	0.61573%	44,322,990	57,882,201	(13,559,211)	784,567	-
158	KODIAK ISLAND BOROUGH SD	4,580,000	0.23744%	17,091,799	22,320,492	(5,228,693)	268,110	-
159	YUKON FLATS SD	548,000	0.02841%	2,045,045	2,670,661	(625,617)	54,460	-
160	YUKON / KOYUKUK SD	2,247,000	0.11649%	8,385,431	10,950,687	(2,565,256)	109,327	(35,179)
161	NORTH SLOPE BOROUGH SD	7,123,000	0.36927%	26,581,852	34,713,726	(8,131,873)	384,328	-
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	3,094,000	0.16040%	11,546,294	15,078,516	(3,532,222)	172,561	-
164	LAKE AND PENINSULA BOROUGH SD	1,327,000	0.06879%	4,952,143	6,467,094	(1,514,951)	95,077	-
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-
166	TANANA SD	60,000	0.00311%	223,910	292,408	(68,498)	2,919	(7,643)
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,472,000	0.07631%	5,493,259	7,173,748	(1,680,488)	89,831	-
168	HYDABURG CITY SD	39,000	0.00202%	145,542	190,065	(44,524)	68,776	-

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

Employer Number	Employer Name	FY2024 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
169	CITY OF TANANA	-	0.00029%	20,966	27,380	(6,414)	273	(0)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	922,000	0.04780%	3,440,751	4,493,339	(1,052,588)	59,014	-
171	CITY OF BARROW	685,000	0.03551%	2,556,306	3,338,327	(782,021)	58,391	-
172	CITY OF SAINT PAUL	668,000	0.03463%	2,492,865	3,255,478	(762,613)	98,517	-
173	MUNICIPALITY OF ANCHORAGE	125,345,000	6.49813%	467,766,710	610,865,077	(143,098,367)	8,127,639	-
174	KODIAK ISLAND BOROUGH	1,666,000	0.08637%	6,217,235	8,119,201	(1,901,966)	91,864	-
175	NOME JOINT UTILITY SYSTEM	420,000	0.02177%	1,567,370	2,046,857	(479,487)	32,849	-
176	CITY OF SAND POINT	676,000	0.03505%	2,522,720	3,294,466	(771,746)	32,891	(17,815)
177	KETCHIKAN GATEWAY BOROUGH SD	4,083,000	0.21167%	15,237,077	19,898,377	(4,661,300)	263,417	-
178	CITY OF DILLINGHAM	1,876,000	0.09726%	7,000,920	9,142,629	(2,141,709)	91,276	(30,723)
179	CITY OF UNALASKA	7,537,000	0.39073%	28,126,831	36,731,342	(8,604,511)	366,710	(39,334)
180	KENAI PENINSULA BOROUGH	14,230,000	0.73771%	53,103,995	69,349,476	(16,245,481)	692,356	(110,592)
181	CITY OF KETCHIKAN	6,617,000	0.34304%	24,693,544	32,247,750	(7,554,206)	322,409	-
182	CITY OF SEWARD	3,187,000	0.16522%	11,893,354	15,531,748	(3,638,394)	225,571	-
183	CITY OF FORT YUKON	338,000	0.01752%	1,261,360	1,647,233	(385,873)	31,615	-
184	BRISTOL BAY BOROUGH SD	308,000	0.01597%	1,149,405	1,501,029	(351,624)	24,774	-
185	CORDOVA CITY SD	668,000	0.03463%	2,492,865	3,255,478	(762,613)	32,501	(8,891)
186	CITY OF CRAIG	1,333,000	0.06911%	4,974,534	6,496,335	(1,521,801)	64,857	(54,619)
187	PETERSBURG MEDICAL CENTER	6,016,000	0.31188%	22,450,712	29,318,795	(6,868,082)	292,707	(52,167)
189	HAINES BOROUGH	1,723,000	0.08932%	6,429,950	8,396,989	(1,967,039)	83,832	(30,464)
190	KENAI PENINSULA BOROUGH SD	11,652,000	0.60406%	43,483,328	56,785,671	(13,302,343)	690,419	-
191	CITY OF NORTH POLE	2,082,000	0.10793%	7,769,678	10,146,564	(2,376,886)	101,299	(1,854)
192	CITY OF GALENA	512,000	0.02654%	1,910,699	2,495,217	(584,518)	47,921	-
193	CITY OF NENANA	83,000	0.00430%	309,742	404,498	(94,756)	6,855	-
195	YUPIIT SD	1,223,000	0.06340%	4,564,033	5,960,254	(1,396,221)	76,114	-
196	NENANA CITY SD	1,097,000	0.05687%	4,093,822	5,346,196	(1,252,375)	91,630	-
198	CITY OF SAXMAN	16,000	0.00083%	59,709	77,976	(18,266)	10,540	-
199	CITY OF HOONAH	668,000	0.03463%	2,492,865	3,255,478	(762,613)	32,501	(6,323)
200	CITY OF PELICAN	96,000	0.00498%	358,256	467,853	(109,597)	7,808	-
202	CITY OF WHITTIER	1,086,000	0.05630%	4,052,772	5,292,588	(1,239,817)	52,839	(346)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	851,000	0.04412%	3,175,791	4,147,323	(971,532)	41,405	(7,827)
204	CRAIG CITY SD	615,000	0.03188%	2,295,078	2,997,184	(702,106)	29,923	(2,261)
205	DILLINGHAM CITY SD	972,000	0.05039%	3,627,342	4,737,013	(1,109,670)	47,292	(18,397)
206	CITY OF THORNE BAY	219,000	0.01135%	817,272	1,067,290	(250,018)	38,766	-
208	CITY OF AKUTAN	596,000	0.03090%	2,224,173	2,904,588	(680,415)	28,998	(7,124)
209	UNALASKA CITY SD	666,000	0.03453%	2,485,401	3,245,731	(760,330)	45,968	-
211	KASHUNAMIUT SD	1,124,000	0.05827%	4,194,581	5,477,780	(1,283,199)	123,566	-
215	CITY OF HOMER	4,528,000	0.23474%	16,897,744	22,067,071	(5,169,328)	250,603	-
218	SPECIAL EDUCATION SERVICE AGENCY	139,000	0.00721%	518,725	677,412	(158,687)	6,763	(15,346)
219	BARTLETT REGIONAL HOSPITAL	24,403,000	1.26510%	91,067,941	118,927,284	(27,859,344)	1,647,018	-
220	NORTHWEST ARCTIC BOROUGH	1,396,000	0.07237%	5,209,640	6,803,364	(1,593,724)	70,104	-
221	SAINT MARY'S SD	596,000	0.03090%	2,224,173	2,904,588	(680,415)	72,597	-
223	BRISTOL BAY RHA	910,000	0.04718%	3,395,969	4,434,858	(1,038,889)	44,276	(7,988)
224	COPPER RIVER BASIN RHA	506,000	0.02623%	1,888,308	2,465,976	(577,668)	31,314	-
225	SKAGWAY CITY SD	266,000	0.01379%	992,668	1,296,343	(303,675)	12,942	(2,539)
227	CITY OF KLAWOCK	459,000	0.02380%	1,712,912	2,236,923	(524,011)	49,190	-
228	PETERSBURG CITY SD	668,000	0.03463%	2,492,865	3,255,478	(762,613)	41,160	-
230	ALEUTIANS EAST BOROUGH	520,000	0.02696%	1,940,554	2,534,204	(593,651)	25,300	(5,390)
235	CITY OF HUSLIA	120,000	0.00622%	447,820	584,816	(136,996)	5,839	(2,660)
237	CITY OF KALTAG	22,000	0.00114%	82,100	107,216	(25,116)	1,250	-
240	HAINES BOROUGH SD	599,000	0.03105%	2,235,368	2,919,208	(683,840)	31,247	-
242	CITY OF ELIM	-	0.00032%	22,859	29,851	(6,993)	298	(0)
243	CITY OF ATKA	21,000	0.00109%	78,369	102,343	(23,974)	1,022	(43)
244	ALEUTIANS EAST BOROUGH SD	574,000	0.02976%	2,142,073	2,797,372	(655,299)	58,077	-
246	DELTA/GREELY SD	778,000	0.04033%	2,903,367	3,791,560	(888,193)	84,901	-
247	LAKE AND PENINSULA BOROUGH	308,000	0.01597%	1,149,405	1,501,029	(351,624)	14,986	(2,196)
248	CITY AND BOROUGH OF YAKUTAT	596,000	0.03090%	2,224,173	2,904,588	(680,415)	32,361	-

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

Employer Number	Employer Name	FY2024 Present Value of Future Contributions	Employer Proportion*	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
249	CITY OF UNALAKLEET	-	0.00616%	443,700	579,436	(135,736)	5,785	(8)
251	KLAWOCK CITY SD	350,000	0.01814%	1,306,142	1,705,714	(399,573)	24,806	-
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	1,411,000	0.07315%	5,265,618	6,876,466	(1,610,848)	114,189	-
257	PELICAN CITY SD	41,000	0.00213%	153,005	199,812	(46,807)	1,995	(2,662)
258	DENALI BOROUGH	413,000	0.02141%	1,541,247	2,012,743	(471,496)	20,094	(270)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	17,000	0.00088%	63,441	82,849	(19,408)	3,106	-
262	COOK INLET HOUSING AUTHORITY	8,036,000	0.41660%	29,989,017	39,163,204	(9,174,187)	395,104	-
263	INTERIOR RHA	853,000	0.04422%	3,183,254	4,157,070	(973,816)	41,502	(29,855)
264	YAKUTAT SD	163,000	0.00845%	608,289	794,376	(186,087)	7,931	(3,165)
265	KAKE CITY SD	344,000	0.01783%	1,283,751	1,676,474	(392,723)	33,240	-
267	ALEUTIAN HOUSING AUTHORITY	450,000	0.02333%	1,679,325	2,193,061	(513,736)	21,895	(4,035)
270	BERING STRAITS RHA	708,000	0.03670%	2,642,138	3,450,417	(808,278)	82,598	-
271	CITY OF EGEGIK	149,000	0.00772%	556,043	726,147	(170,104)	14,885	-
275	ILISAGVIK COLLEGE	3,496,000	0.18124%	13,046,491	17,037,651	(3,991,160)	172,284	-
276	NORTH PACIFIC RIM HA	891,000	0.04619%	3,325,064	4,342,262	(1,017,198)	71,164	-
278	SAXMAN SEAPORT	23,000	0.00119%	85,832	112,090	(26,258)	1,119	(82)
279	TLINGIT-HAIDA RHA	2,091,000	0.10840%	7,803,265	10,190,425	(2,387,161)	101,737	(7,559)
280	CITY OF TOKSOOK BAY	15,000	0.00078%	55,978	73,102	(17,125)	730	(1,376)
281	BARANOF ISLAND HA	500,000	0.02592%	1,865,917	2,436,735	(570,818)	24,327	(7,051)
282	CITY OF DELTA JUNCTION	139,000	0.00721%	518,725	677,412	(158,687)	7,469	-
283	CITY OF ANDERSON	-	0.00031%	22,325	29,154	(6,829)	291	(0)
284	INTER-ISLAND FERRY AUTHORITY	816,000	0.04230%	3,045,176	3,976,751	(931,575)	39,702	(1,906)
286	CITY OF SELDOVIA	55,000	0.00285%	205,251	268,041	(62,790)	5,479	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	606,000	0.03142%	2,261,491	2,953,323	(691,831)	75,305	-
290	CITY OF UPPER KALSKAG	7,000	0.00036%	26,123	34,114	(7,991)	398	-
291	CITY OF SHAKTOOLIK	21,000	0.00109%	78,369	102,343	(23,974)	1,022	(43)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	1,232,000	0.06387%	4,597,619	6,004,115	(1,406,496)	59,943	(11,354)
296	MUNICIPALITY OF SKAGWAY	3,603,000	0.18679%	13,445,797	17,559,112	(4,113,315)	175,303	(194,694)
297	CITY OF NULATO	-	0.00426%	306,629	400,432	(93,803)	3,998	(6)
298	CITY OF ANIAK	187,000	0.00969%	697,853	911,339	(213,486)	9,098	(5,538)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	489,000	0.02535%	1,824,867	2,383,127	(558,260)	23,792	(7,569)
Subtotal		1,667,456,000	86.45556%	6,223,485,169	8,127,362,776	(1,903,877,607)	88,741,956	(4,201,605)
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	261,264,000	13.54444%	974,993,831	1,273,262,224	(298,268,393)	12,711,721	(3,400,138)
Total		1,928,720,000	100.00000%	7,198,479,000	9,400,625,000	(2,202,146,000)	101,453,677	(7,601,743)

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

*Same as FY23 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.98866% based on present value of future contributions.

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

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 (EMPLOYER)				(696,875,720)	(1,440,321,439)	(1,479,107,365)	(650,933,945)
102	SOUTHWEST REGION SD				(1,473,925)	(3,046,347)	(3,128,381)	(1,376,756)
103	ANNETTE ISLAND SD				(905,752)	(1,872,032)	(1,922,443)	(846,040)
104	BERING STRAIT SD				(3,510,239)	(7,255,056)	(7,450,425)	(3,278,825)
105	CHATHAM SD				(404,805)	(836,662)	(859,192)	(378,118)
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				(4,937,177)	(10,204,291)	(10,479,079)	(4,611,692)
108	JUNEAU BOROUGH SD				(5,967,262)	(12,333,297)	(12,665,416)	(5,573,868)
109	MATANUSKA-SUSITNA BOROUGH				(12,436,193)	(25,703,458)	(26,395,618)	(11,616,333)
110	MATANUSKA-SUSITNA BOROUGH SD				(14,116,858)	(29,177,100)	(29,962,800)	(13,186,199)
111	ANCHORAGE SD				(41,307,476)	(85,375,401)	(87,674,446)	(38,584,267)
112	COPPER RIVER SD				(602,871)	(1,246,029)	(1,279,583)	(563,126)
113	UNIVERSITY OF ALASKA				(62,542,399)	(129,264,309)	(132,745,224)	(58,419,270)
115	CITY OF KENAI				(3,638,909)	(7,520,996)	(7,723,526)	(3,399,013)
116	FAIRBANKS NORTH STAR BOROUGH				(11,392,374)	(23,546,065)	(24,180,129)	(10,641,328)
117	FAIRBANKS NORTH STAR BOROUGH SD				(14,071,317)	(29,082,976)	(29,866,141)	(13,143,660)
118	DENALI BOROUGH SD				(471,309)	(974,114)	(1,000,345)	(440,238)
120	CITY AND BOROUGH OF SITKA				(4,765,858)	(9,850,203)	(10,115,456)	(4,451,667)
121	CHUGACH SD				(379,505)	(784,371)	(805,493)	(354,486)
122	KETCHIKAN GATEWAY BOROUGH				(3,210,250)	(6,635,030)	(6,813,702)	(2,998,613)
123	CITY OF SOLDOTNA				(2,103,541)	(4,347,655)	(4,464,732)	(1,964,864)
124	IDITAROD AREA SD				(413,480)	(854,591)	(877,604)	(386,221)
125	KUSPUK SD				(748,890)	(1,547,825)	(1,589,506)	(699,519)
126	CITY AND BOROUGH OF JUNEAU				(17,517,944)	(36,206,556)	(37,181,551)	(16,363,067)
128	CITY OF KODIAK				(3,600,597)	(7,441,811)	(7,642,209)	(3,363,227)
129	CITY OF FAIRBANKS				(4,190,456)	(8,660,948)	(8,894,175)	(3,914,199)
131	CITY OF WASILLA				(4,541,047)	(9,385,557)	(9,638,297)	(4,241,677)
133	SITKA BOROUGH SD				(1,208,633)	(2,498,034)	(2,565,303)	(1,128,953)
134	CITY OF PALMER				(2,053,663)	(4,244,567)	(4,358,867)	(1,918,275)
135	CITY AND BOROUGH OF WRANGELL				(1,707,410)	(3,528,922)	(3,623,951)	(1,594,849)
136	CITY OF BETHEL				(2,909,537)	(6,013,510)	(6,175,445)	(2,717,725)
137	VALDEZ CITY SD				(1,001,170)	(2,069,245)	(2,124,967)	(935,167)
138	HOONAH CITY SD				(235,654)	(487,057)	(500,173)	(220,119)
139	CITY OF NOME				(2,220,646)	(4,589,690)	(4,713,284)	(2,074,249)
140	CITY OF KOTZEBUE				(2,363,773)	(4,885,510)	(5,017,070)	(2,207,940)
141	GALENA CITY SD				(2,346,424)	(4,849,653)	(4,980,247)	(2,191,735)
143	CITY OF PETERSBURG				(2,393,411)	(4,946,765)	(5,079,975)	(2,235,624)
144	BRISTOL BAY BOROUGH				(1,828,852)	(3,779,920)	(3,881,708)	(1,708,284)
145	NORTH SLOPE BOROUGH				(33,082,703)	(68,376,218)	(70,217,498)	(30,901,714)
146	WRANGELL PUBLIC SD				(356,373)	(736,562)	(756,396)	(332,879)
148	CITY OF CORDOVA				(1,708,856)	(3,531,910)	(3,627,019)	(1,596,199)
149	NOME CITY SD				(411,311)	(850,109)	(873,001)	(384,195)
151	CITY OF KING COVE				(562,390)	(1,162,363)	(1,193,664)	(525,314)
152	ALASKA HOUSING FINANCE CORPORATION				(8,647,651)	(17,873,196)	(18,354,497)	(8,077,551)
153	LOWER YUKON SD				(4,249,009)	(8,781,965)	(9,018,452)	(3,968,891)
154	NORTHWEST ARCTIC BOROUGH SD				(3,340,366)	(6,903,957)	(7,089,871)	(3,120,151)
155	SOUTHEAST ISLAND SD				(487,935)	(1,008,477)	(1,035,634)	(455,768)
156	PRIBILOF SD				(158,308)	(327,195)	(336,006)	(147,871)
157	LOWER KUSKOKWIM SD				(8,585,484)	(17,744,709)	(18,222,550)	(8,019,483)
158	KODIAK ISLAND BOROUGH SD				(3,310,728)	(6,842,702)	(7,026,966)	(3,092,467)
159	YUKON FLATS SD				(396,131)	(818,734)	(840,781)	(370,016)
160	YUKON / KOYUKUK SD				(1,624,281)	(3,357,107)	(3,447,509)	(1,517,199)
161	NORTH SLOPE BOROUGH SD				(5,148,977)	(10,642,044)	(10,928,620)	(4,809,529)
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				(2,236,549)	(4,622,559)	(4,747,038)	(2,089,103)
164	LAKE AND PENINSULA BOROUGH SD				(959,244)	(1,982,591)	(2,035,979)	(896,005)
165	SITKA COMMUNITY HOSPITAL				-	-	-	-
166	TANANA SD				(43,372)	(89,642)	(92,056)	(40,513)
167	SOUTHEAST REGIONAL RESOURCE CENTER				(1,064,059)	(2,199,226)	(2,258,449)	(993,911)
168	HYDABURG CITY SD				(28,192)	(58,268)	(59,837)	(26,333)

State of Alaska Public Employees' Retirement System
 Schedule B - 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 Trend	Net OPEB Liability 1% Increase Trend
169	CITY OF TANANA				(4,061)	(8,394)	(8,620)	(3,793)
170	NORTH PACIFIC FISHERY MGMT COUNCIL				(666,483)	(1,377,505)	(1,414,599)	(622,545)
171	CITY OF BARROW				(495,163)	(1,023,417)	(1,050,976)	(462,520)
172	CITY OF SAINT PAUL				(482,875)	(998,018)	(1,024,894)	(451,041)
173	MUNICIPALITY OF ANCHORAGE				(90,607,687)	(187,270,398)	(192,313,339)	(84,634,343)
174	KODIAK ISLAND BOROUGH				(1,204,295)	(2,489,070)	(2,556,097)	(1,124,902)
175	NOME JOINT UTILITY SYSTEM				(303,604)	(627,497)	(644,394)	(283,589)
176	CITY OF SAND POINT				(488,658)	(1,009,971)	(1,037,168)	(456,443)
177	KETCHIKAN GATEWAY BOROUGH SD				(2,951,463)	(6,100,164)	(6,264,433)	(2,756,887)
178	CITY OF DILLINGHAM				(1,356,097)	(2,802,818)	(2,878,294)	(1,266,696)
179	CITY OF UNALASKA				(5,448,244)	(11,260,577)	(11,563,809)	(5,089,067)
180	KENAI PENINSULA BOROUGH				(10,286,389)	(21,260,184)	(21,832,692)	(9,608,255)
181	CITY OF KETCHIKAN				(4,783,207)	(9,886,060)	(10,152,279)	(4,467,872)
182	CITY OF SEWARD				(2,303,775)	(4,761,504)	(4,889,725)	(2,151,898)
183	CITY OF FORT YUKON				(244,329)	(504,985)	(518,584)	(228,221)
184	BRISTOL BAY BOROUGH SD				(222,643)	(460,164)	(472,556)	(207,965)
185	CORDOVA CITY SD				(482,875)	(998,018)	(1,024,894)	(451,041)
186	CITY OF CRAIG				(963,581)	(1,991,555)	(2,045,185)	(900,056)
187	PETERSBURG MEDICAL CENTER				(4,348,764)	(8,988,142)	(9,230,181)	(4,062,070)
189	HAINES BOROUGH				(1,245,499)	(2,574,230)	(2,643,551)	(1,163,389)
190	KENAI PENINSULA BOROUGH SD				(8,422,839)	(17,408,550)	(17,877,339)	(7,867,560)
191	CITY OF NORTH POLE				(1,505,008)	(3,110,591)	(3,194,355)	(1,405,790)
192	CITY OF GALENA				(370,108)	(764,948)	(785,547)	(345,708)
193	CITY OF NENANA				(59,998)	(124,005)	(127,345)	(56,043)
195	YUPIIT SD				(884,066)	(1,827,210)	(1,876,415)	(825,783)
196	NENANA CITY SD				(792,984)	(1,638,961)	(1,683,097)	(740,707)
198	CITY OF SAXMAN				(11,566)	(23,905)	(24,548)	(10,803)
199	CITY OF HOONAH				(482,875)	(998,018)	(1,024,894)	(451,041)
200	CITY OF PELICAN				(69,395)	(143,428)	(147,290)	(64,820)
202	CITY OF WHITTIER				(785,033)	(1,622,527)	(1,666,220)	(733,279)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				(615,159)	(1,271,428)	(1,305,666)	(574,605)
204	CRAIG CITY SD				(444,563)	(918,834)	(943,577)	(415,255)
205	DILLINGHAM CITY SD				(702,626)	(1,452,207)	(1,491,312)	(656,305)
206	CITY OF THORNE BAY				(158,308)	(327,195)	(336,006)	(147,871)
208	CITY OF AKUTAN				(430,828)	(890,448)	(914,426)	(402,426)
209	UNALASKA CITY SD				(481,429)	(995,030)	(1,021,825)	(449,691)
211	KASHUNAMIUT SD				(812,502)	(1,679,301)	(1,724,522)	(758,937)
215	CITY OF HOMER				(3,273,139)	(6,765,011)	(6,947,184)	(3,057,356)
218	SPECIAL EDUCATION SERVICE AGENCY				(100,478)	(207,672)	(213,264)	(93,854)
219	BARTLETT REGIONAL HOSPITAL				(17,640,108)	(36,459,049)	(37,440,843)	(16,477,178)
220	NORTHWEST ARCTIC BOROUGH				(1,009,121)	(2,085,679)	(2,141,844)	(942,595)
221	SAINT MARY'S SD				(430,828)	(890,448)	(914,426)	(402,426)
223	BRISTOL BAY RHA				(657,808)	(1,359,576)	(1,396,188)	(614,442)
224	COPPER RIVER BASIN RHA				(365,770)	(755,984)	(776,342)	(341,657)
225	SKAGWAY CITY SD				(192,282)	(397,415)	(408,116)	(179,606)
227	CITY OF KLAWOCK				(331,796)	(685,764)	(704,231)	(309,922)
228	PETERSBURG CITY SD				(482,875)	(998,018)	(1,024,894)	(451,041)
230	ALEUTIANS EAST BOROUGH				(375,891)	(776,901)	(797,822)	(351,110)
235	CITY OF HUSLIA				(86,744)	(179,285)	(184,113)	(81,025)
237	CITY OF KALTAG				(15,903)	(32,869)	(33,754)	(14,855)
240	HAINES BOROUGH SD				(432,997)	(894,930)	(919,029)	(404,451)
242	CITY OF ELIM				(4,428)	(9,151)	(9,398)	(4,136)
243	CITY OF ATKA				(15,180)	(31,375)	(32,220)	(14,179)
244	ALEUTIANS EAST BOROUGH SD				(414,925)	(857,579)	(880,672)	(387,571)
246	DELTA/GREELY SD				(562,390)	(1,162,363)	(1,193,664)	(525,314)
247	LAKE AND PENINSULA BOROUGH				(222,643)	(460,164)	(472,556)	(207,965)
248	CITY AND BOROUGH OF YAKUTAT				(430,828)	(890,448)	(914,426)	(402,426)

State of Alaska Public Employees' Retirement System
 Schedule B - 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				(85,946)	(177,635)	(182,419)	(80,280)
251	KLAWOCK CITY SD				(253,003)	(522,914)	(536,995)	(236,324)
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				(1,019,964)	(2,108,090)	(2,164,858)	(952,723)
257	PELICAN CITY SD				(29,638)	(61,256)	(62,905)	(27,684)
258	DENALI BOROUGH				(298,544)	(617,038)	(633,654)	(278,862)
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				(12,289)	(25,399)	(26,083)	(11,479)
262	COOK INLET HOUSING AUTHORITY				(5,808,954)	(12,006,102)	(12,329,411)	(5,425,997)
263	INTERIOR RHA				(616,605)	(1,274,416)	(1,308,734)	(575,955)
264	YAKUTAT SD				(117,827)	(243,528)	(250,086)	(110,059)
265	KAKE CITY SD				(248,666)	(513,950)	(527,790)	(232,273)
267	ALEUTIAN HOUSING AUTHORITY				(325,290)	(672,318)	(690,422)	(303,845)
270	BERING STRAITS RHA				(511,789)	(1,057,780)	(1,086,265)	(478,050)
271	CITY OF EGEGIK				(107,707)	(222,612)	(228,607)	(100,606)
275	ILISAGVIK COLLEGE				(2,527,141)	(5,223,163)	(5,363,815)	(2,360,538)
276	NORTH PACIFIC RIM HA				(644,074)	(1,331,189)	(1,367,036)	(601,613)
278	SAXMAN SEAPORT				(16,626)	(34,363)	(35,288)	(15,530)
279	TLINGIT-HAIDA RHA				(1,511,514)	(3,124,037)	(3,208,163)	(1,411,867)
280	CITY OF TOKSOOK BAY				(10,843)	(22,411)	(23,014)	(10,128)
281	BARANOF ISLAND HA				(361,433)	(747,020)	(767,136)	(337,606)
282	CITY OF DELTA JUNCTION				(100,478)	(207,672)	(213,264)	(93,854)
283	CITY OF ANDERSON				(4,324)	(8,938)	(9,178)	(4,039)
284	INTER-ISLAND FERRY AUTHORITY				(589,859)	(1,219,136)	(1,251,966)	(550,972)
286	CITY OF SELDOVIA				(39,758)	(82,172)	(84,385)	(37,137)
288	NORTHWEST INUPIAT HOUSING AUTHORITY				(438,057)	(905,388)	(929,769)	(409,178)
290	CITY OF UPPER KALSKAG				(5,060)	(10,458)	(10,740)	(4,726)
291	CITY OF SHAKTOOLIK				(15,180)	(31,375)	(32,220)	(14,179)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT				(890,571)	(1,840,657)	(1,890,223)	(831,860)
296	MUNICIPALITY OF SKAGWAY				(2,604,488)	(5,383,025)	(5,527,982)	(2,432,786)
297	CITY OF NULATO				(59,395)	(122,759)	(126,065)	(55,479)
298	CITY OF ANIAK				(135,176)	(279,385)	(286,909)	(126,264)
299	ALASKA GASLINE DEVELOPMENT CORPORATION				(353,482)	(730,585)	(750,259)	(330,178)
Subtotal					(1,205,506,038)	(2,491,572,229)	(2,558,666,929)	(1,126,032,631)
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)				(188,858,962)	(390,338,771)	(400,850,071)	(176,408,369)
Total		130.59%	792,805,000	-277.77%	(1,394,365,000)	(2,881,911,000)	(2,959,517,000)	(1,302,441,000)

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

*Same as FY23 for certain employers who have zero present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2024

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
101	STATE OF ALASKA (EMPLOYER)	(1,100,588,497)	49.97800%	596,238	29,549,158	-	16,759,922	-	46,905,318
102	SOUTHWEST REGION SD	(2,327,796)	0.10571%	1,261	62,498	-	35,448	-	99,207
103	ANNETTE ISLAND SD	(1,430,470)	0.06496%	775	38,406	-	21,783	41,894	102,858
104	BERING STRAIT SD	(5,543,785)	0.25174%	3,003	148,842	-	84,422	69,138	305,406
105	CHATHAM SD	(639,316)	0.02903%	346	17,165	-	9,736	2,427	29,674
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	(7,797,374)	0.35408%	4,224	209,348	-	118,740	-	332,312
108	JUNEAU BOROUGH SD	(9,424,205)	0.42796%	5,106	253,026	-	143,513	168,984	570,629
109	MATANUSKA-SUSITNA BOROUGH	(19,640,706)	0.89189%	10,640	527,324	-	299,092	72,251	909,307
110	MATANUSKA-SUSITNA BOROUGH SD	(22,295,010)	1.01242%	12,078	598,588	-	339,512	432,916	1,383,093
111	ANCHORAGE SD	(65,237,649)	2.96246%	35,342	1,751,533	-	993,448	871,185	3,651,509
112	COPPER RIVER SD	(952,124)	0.04324%	516	25,563	-	14,499	11,296	51,874
113	UNIVERSITY OF ALASKA	(98,774,348)	4.48537%	53,510	2,651,944	-	1,504,150	-	4,209,604
115	CITY OF KENAI	(5,746,996)	0.26097%	3,113	154,298	-	87,516	27,214	272,142
116	FAIRBANKS NORTH STAR BOROUGH	(17,992,184)	0.81703%	9,747	483,063	-	273,988	118,902	885,700
117	FAIRBANKS NORTH STAR BOROUGH SD	(22,223,087)	1.00916%	12,039	596,657	-	338,416	520,023	1,467,135
118	DENALI BOROUGH SD	(744,347)	0.03380%	403	19,985	-	11,335	9,812	41,535
120	CITY AND BOROUGH OF SITKA	(7,526,806)	0.34179%	4,078	202,084	-	114,619	42,641	363,421
121	CHUGACH SD	(599,359)	0.02722%	325	16,092	-	9,127	-	25,544
122	KETCHIKAN GATEWAY BOROUGH	(5,070,006)	0.23023%	2,747	136,122	-	77,207	-	216,076
123	CITY OF SOLDOTNA	(3,322,161)	0.15086%	1,800	89,195	-	50,590	25,873	167,458
124	IDITAROD AREA SD	(653,016)	0.02965%	354	17,532	-	9,944	-	27,830
125	KUSPUK SD	(1,182,735)	0.05371%	641	31,755	-	18,011	31,349	81,756
126	CITY AND BOROUGH OF JUNEAU	(27,666,407)	1.25634%	14,988	742,802	-	421,308	343,018	1,522,116
128	CITY OF KODIAK	(5,686,489)	0.25822%	3,081	152,674	-	86,595	5,096	247,445
129	CITY OF FAIRBANKS	(6,618,064)	0.30053%	3,585	177,685	-	100,781	69,874	351,925
131	CITY OF WASILLA	(7,171,757)	0.32567%	3,885	192,551	-	109,213	-	305,649
133	SITKA BOROUGH SD	(1,908,815)	0.08668%	1,034	51,249	-	29,068	-	81,351
134	CITY OF PALMER	(3,243,388)	0.14728%	1,757	87,080	-	49,391	5,835	144,063
135	CITY AND BOROUGH OF WRANGELL	(2,696,544)	0.12245%	1,461	72,398	-	41,063	-	114,922
136	CITY OF BETHEL	(4,595,085)	0.20866%	2,489	123,371	-	69,975	103,667	299,502
137	VALDEZ CITY SD	(1,581,166)	0.07180%	857	42,452	-	24,078	39,118	106,505
138	HOONAH CITY SD	(372,173)	0.01690%	202	9,992	-	5,668	-	15,861
139	CITY OF NOME	(3,507,106)	0.15926%	1,900	94,161	-	53,407	-	149,467
140	CITY OF KOTZEBUE	(3,733,150)	0.16952%	2,022	100,229	-	56,849	-	159,101
141	GALENA CITY SD	(3,705,751)	0.16828%	2,008	99,494	-	56,432	-	157,933
143	CITY OF PETERSBURG	(3,779,957)	0.17165%	2,048	101,486	-	57,562	465	161,561
144	BRISTOL BAY BOROUGH	(2,888,339)	0.13116%	1,565	77,548	-	43,984	-	123,096
145	NORTH SLOPE BOROUGH	(52,248,114)	2.37260%	28,305	1,402,784	-	795,642	267,175	2,493,906
146	WRANGELL PUBLIC SD	(562,827)	0.02556%	305	15,111	-	8,571	6,375	30,362
148	CITY OF CORDOVA	(2,698,828)	0.12255%	1,462	72,459	-	41,098	-	115,020
149	NOME CITY SD	(649,591)	0.02950%	352	17,441	-	9,892	34,817	62,502
151	CITY OF KING COVE	(888,193)	0.04033%	481	23,847	-	13,526	5,489	43,342
152	ALASKA HOUSING FINANCE CORPORATION	(13,657,392)	0.62019%	7,399	366,681	-	207,977	146,576	728,632
153	LOWER YUKON SD	(6,710,537)	0.30473%	3,635	180,168	-	102,189	77,902	363,894
154	NORTHWEST ARCTIC BOROUGH SD	(5,275,500)	0.23956%	2,858	141,639	-	80,336	77,281	302,114
155	SOUTHEAST ISLAND SD	(770,604)	0.03499%	417	20,690	-	11,735	-	32,842
156	PRIBILOF SD	(250,018)	0.01135%	135	6,713	-	3,807	-	10,655
157	LOWER KUSKOKWIM SD	(13,559,211)	0.61573%	7,346	364,045	-	206,482	206,695	784,567
158	KODIAK ISLAND BOROUGH SD	(5,228,693)	0.23744%	2,833	140,383	-	79,623	45,272	268,110
159	YUKON FLATS SD	(625,617)	0.02841%	339	16,797	-	9,527	27,797	54,460
160	YUKON / KOYUKUK SD	(2,565,256)	0.11649%	1,390	68,873	-	39,064	-	109,327
161	NORTH SLOPE BOROUGH SD	(8,131,873)	0.36927%	4,405	218,329	-	123,833	37,761	384,328
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(3,532,222)	0.16040%	1,914	94,835	-	53,789	22,023	172,561
164	LAKE AND PENINSULA BOROUGH SD	(1,514,951)	0.06879%	821	40,674	-	23,070	30,512	95,077
165	SITKA COMMUNITY HOSPITAL	-	0.00000%	-	-	-	-	-	-
166	TANANA SD	(68,498)	0.00311%	37	1,839	-	1,043	-	2,919
167	SOUTHEAST REGIONAL RESOURCE CENTER	(1,680,488)	0.07631%	910	45,119	-	25,591	18,212	89,831
168	HYDABURG CITY SD	(44,524)	0.00202%	24	1,195	-	678	66,878	68,776

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2024

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
169	CITY OF TANANA	(6,414)	0.00029%	3	172	-	98	-	273
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(1,052,588)	0.04780%	570	28,260	-	16,029	14,154	59,014
171	CITY OF BARROW	(782,021)	0.03551%	424	20,996	-	11,909	25,062	58,391
172	CITY OF SAINT PAUL	(762,613)	0.03463%	413	20,475	-	11,613	66,016	98,517
173	MUNICIPALITY OF ANCHORAGE	(143,098,367)	6.49813%	77,523	3,841,978	-	2,179,123	2,029,016	8,127,639
174	KODIAK ISLAND BOROUGH	(1,901,966)	0.08637%	1,030	51,065	-	28,963	10,805	91,864
175	NOME JOINT UTILITY SYSTEM	(479,487)	0.02177%	260	12,874	-	7,302	12,414	32,849
176	CITY OF SAND POINT	(771,746)	0.03505%	418	20,720	-	11,752	-	32,891
177	KETCHIKAN GATEWAY BOROUGH SD	(4,661,300)	0.21167%	2,525	125,149	-	70,983	64,760	263,417
178	CITY OF DILLINGHAM	(2,141,709)	0.09726%	1,160	57,502	-	32,614	-	91,276
179	CITY OF UNALASKA	(8,604,511)	0.39073%	4,661	231,018	-	131,031	-	366,710
180	KENAI PENINSULA BOROUGH	(16,245,481)	0.73771%	8,801	436,167	-	247,389	-	692,356
181	CITY OF KETCHIKAN	(7,554,206)	0.34304%	4,092	202,819	-	115,037	461	322,409
182	CITY OF SEWARD	(3,638,394)	0.16522%	1,971	97,685	-	55,406	70,508	225,571
183	CITY OF FORT YUKON	(385,873)	0.01752%	209	10,360	-	5,876	15,170	31,615
184	BRISTOL BAY BOROUGH SD	(351,624)	0.01597%	190	9,441	-	5,355	9,789	24,774
185	CORDOVA CITY SD	(762,613)	0.03463%	413	20,475	-	11,613	-	32,501
186	CITY OF CRAIG	(1,521,801)	0.06911%	824	40,858	-	23,174	-	64,857
187	PETERSBURG MEDICAL CENTER	(6,868,082)	0.31188%	3,721	184,398	-	104,588	-	292,707
189	HAINES BOROUGH	(1,967,039)	0.08932%	1,066	52,812	-	29,954	-	83,832
190	KENAI PENINSULA BOROUGH SD	(13,302,343)	0.60406%	7,206	357,148	-	202,570	123,494	690,419
191	CITY OF NORTH POLE	(2,376,886)	0.10793%	1,288	63,816	-	36,196	-	101,299
192	CITY OF GALENA	(584,518)	0.02654%	317	15,693	-	8,901	23,009	47,921
193	CITY OF NENANA	(94,756)	0.00430%	51	2,544	-	1,443	2,817	6,855
195	YUPIIT SD	(1,396,221)	0.06340%	756	37,486	-	21,262	16,609	76,114
196	NENANA CITY SD	(1,252,375)	0.05687%	678	33,624	-	19,071	38,256	91,630
198	CITY OF SAXMAN	(18,266)	0.00083%	10	490	-	278	9,761	10,540
199	CITY OF HOONAH	(762,613)	0.03463%	413	20,475	-	11,613	-	32,501
200	CITY OF PELICAN	(109,597)	0.00498%	59	2,943	-	1,669	3,137	7,808
202	CITY OF WHITTIER	(1,239,817)	0.05630%	672	33,287	-	18,880	-	52,839
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(971,532)	0.04412%	526	26,084	-	14,795	-	41,405
204	CRAIG CITY SD	(702,106)	0.03188%	380	18,851	-	10,692	-	29,923
205	DILLINGHAM CITY SD	(1,109,670)	0.05039%	601	29,793	-	16,898	-	47,292
206	CITY OF THORNE BAY	(250,018)	0.01135%	135	6,713	-	3,807	28,111	38,766
208	CITY OF AKUTAN	(680,415)	0.03090%	369	18,268	-	10,361	-	28,998
209	UNALASKA CITY SD	(760,330)	0.03453%	412	20,414	-	11,578	13,564	45,968
211	KASHUNAMIUT SD	(1,283,199)	0.05827%	695	34,452	-	19,541	68,878	123,566
215	CITY OF HOMER	(5,169,328)	0.23474%	2,800	138,789	-	78,719	30,294	250,603
218	SPECIAL EDUCATION SERVICE AGENCY	(158,687)	0.00721%	86	4,261	-	2,417	-	6,763
219	BARTLETT REGIONAL HOSPITAL	(27,859,344)	1.26510%	15,093	747,982	-	424,246	459,698	1,647,018
220	NORTHWEST ARCTIC BOROUGH	(1,593,724)	0.07237%	863	42,789	-	24,269	2,182	70,104
221	SAINT MARY'S SD	(680,415)	0.03090%	369	18,268	-	10,361	43,598	72,597
223	BRISTOL BAY RHA	(1,038,889)	0.04718%	563	27,893	-	15,820	-	44,276
224	COPPER RIVER BASIN RHA	(577,668)	0.02623%	313	15,510	-	8,797	6,695	31,314
225	SKAGWAY CITY SD	(303,675)	0.01379%	165	8,153	-	4,624	-	12,942
227	CITY OF KLAWOCK	(524,011)	0.02380%	284	14,069	-	7,980	26,858	49,190
228	PETERSBURG CITY SD	(762,613)	0.03463%	413	20,475	-	11,613	8,658	41,160
230	ALEUTIANS EAST BOROUGH	(593,651)	0.02696%	322	15,939	-	9,040	-	25,300
235	CITY OF HUSLIA	(136,996)	0.00622%	74	3,678	-	2,086	-	5,839
237	CITY OF KALTAG	(25,116)	0.00114%	14	674	-	382	179	1,250
240	HAINES BOROUGH SD	(683,840)	0.03105%	370	18,360	-	10,414	2,103	31,247
242	CITY OF ELIM	(6,993)	0.00032%	4	188	-	106	-	298
243	CITY OF ATKA	(23,974)	0.00109%	13	644	-	365	-	1,022
244	ALEUTIANS EAST BOROUGH SD	(655,299)	0.02976%	355	17,594	-	9,979	30,150	58,077
246	DELTA/GREELY SD	(888,193)	0.04033%	481	23,847	-	13,526	47,048	84,901
247	LAKE AND PENINSULA BOROUGH	(351,624)	0.01597%	190	9,441	-	5,355	-	14,986
248	CITY AND BOROUGH OF YAKUTAT	(680,415)	0.03090%	369	18,268	-	10,361	3,363	32,361

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2024

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion*	Deferred Outflows of Resources					Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	
249	CITY OF UNALAKLEET	(135,736)	0.00616%	74	3,644	-	2,067	-	5,785
251	KLAWOCK CITY SD	(399,573)	0.01814%	216	10,728	-	6,085	7,777	24,806
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(1,610,848)	0.07315%	873	43,249	-	24,530	45,537	114,189
257	PELICAN CITY SD	(46,807)	0.00213%	25	1,257	-	713	-	1,995
258	DENALI BOROUGH	(471,496)	0.02141%	255	12,659	-	7,180	-	20,094
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	(19,408)	0.00088%	11	521	-	296	2,279	3,106
262	COOK INLET HOUSING AUTHORITY	(9,174,187)	0.41660%	4,970	246,313	-	139,706	4,115	395,104
263	INTERIOR RHA	(973,816)	0.04422%	528	26,145	-	14,829	-	41,502
264	YAKUTAT SD	(186,087)	0.00845%	101	4,996	-	2,834	-	7,931
265	KAKE CITY SD	(392,723)	0.01783%	213	10,544	-	5,980	16,503	33,240
267	ALEUTIAN HOUSING AUTHORITY	(513,736)	0.02333%	278	13,793	-	7,823	-	21,895
270	BERING STRAITS RHA	(808,278)	0.03670%	438	21,701	-	12,309	48,150	82,598
271	CITY OF EGEKIK	(170,104)	0.00772%	92	4,567	-	2,590	7,636	14,885
275	ILISAGVIK COLLEGE	(3,991,160)	0.18124%	2,162	107,157	-	60,778	2,188	172,284
276	NORTH PACIFIC RIM HA	(1,017,198)	0.04619%	551	27,310	-	15,490	27,813	71,164
278	SAXMAN SEAPORT	(26,258)	0.00119%	14	705	-	400	-	1,119
279	TLINGIT-HAIDA RHA	(2,387,161)	0.10840%	1,293	64,092	-	36,352	-	101,737
280	CITY OF TOKSOOK BAY	(17,125)	0.00078%	9	460	-	261	-	730
281	BARANOF ISLAND HA	(570,818)	0.02592%	309	15,326	-	8,692	-	24,327
282	CITY OF DELTA JUNCTION	(158,687)	0.00721%	86	4,261	-	2,417	706	7,469
283	CITY OF ANDERSON	(6,829)	0.00031%	4	183	-	104	-	291
284	INTER-ISLAND FERRY AUTHORITY	(931,575)	0.04230%	505	25,011	-	14,186	-	39,702
286	CITY OF SELDOVIA	(62,790)	0.00285%	34	1,686	-	956	2,803	5,479
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(691,831)	0.03142%	375	18,575	-	10,535	45,820	75,305
290	CITY OF UPPER KALSKAG	(7,991)	0.00036%	4	215	-	122	57	398
291	CITY OF SHAKTOOLIK	(23,974)	0.00109%	13	644	-	365	-	1,022
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(1,406,496)	0.06387%	762	37,762	-	21,418	-	59,943
296	MUNICIPALITY OF SKAGWAY	(4,113,315)	0.18679%	2,228	110,436	-	62,638	-	175,303
297	CITY OF NULATO	(93,803)	0.00426%	51	2,518	-	1,428	-	3,998
298	CITY OF ANIAK	(213,486)	0.00969%	116	5,732	-	3,251	-	9,098
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(558,260)	0.02535%	302	14,988	-	8,501	-	23,792
Subtotal		(1,903,877,607)	86.45556%	1,031,415	51,116,272	-	28,992,525	7,601,743	88,741,956
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	(298,268,393)	13.54444%	161,585	8,008,061	-	4,542,075	-	12,711,721
Total		(2,202,146,000)	100.00000%	1,193,000	59,124,333	-	33,534,600	7,601,743	101,453,677

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

*Same as FY23 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.98866% based on present value of future contributions.

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 Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER)	-	-	-	-	(1,651,418)	(1,651,418)	43,279,581	(7,646,286)	35,633,295
102	SOUTHWEST REGION SD	-	-	-	-	(46,292)	(46,292)	91,538	(165,096)	(73,558)
103	ANNETTE ISLAND SD	-	-	-	-	-	-	56,252	191,743	247,994
104	BERING STRAIT SD	-	-	-	-	-	-	218,004	415,387	633,391
105	CHATHAM SD	-	-	-	-	-	-	25,140	(13,059)	12,082
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	-	-	-	-	(7,689)	(7,689)	306,624	34,554	341,179
108	JUNEAU BOROUGH SD	-	-	-	-	-	-	370,598	883,323	1,253,921
109	MATANUSKA-SUSITNA BOROUGH	-	-	-	-	-	-	772,352	413,219	1,185,571
110	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	-	-	-	876,730	2,235,017	3,111,746
111	ANCHORAGE SD	-	-	-	-	-	-	2,565,408	4,750,185	7,315,593
112	COPPER RIVER SD	-	-	-	-	-	-	37,441	58,848	96,290
113	UNIVERSITY OF ALASKA	-	-	-	-	(1,377,098)	(1,377,098)	3,884,206	(7,224,469)	(3,340,263)
115	CITY OF KENAI	-	-	-	-	-	-	225,995	179,001	404,996
116	FAIRBANKS NORTH STAR BOROUGH	-	-	-	-	-	-	707,525	833,491	1,541,016
117	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	-	-	-	873,901	2,804,001	3,677,903
118	DENALI BOROUGH SD	-	-	-	-	-	-	29,271	96,669	125,940
120	CITY AND BOROUGH OF SITKA	-	-	-	-	-	-	295,984	232,678	528,662
121	CHUGACH SD	-	-	-	-	(22,257)	(22,257)	23,569	(103,556)	(79,987)
122	KETCHIKAN GATEWAY BOROUGH	-	-	-	-	(14,718)	(14,718)	199,373	(164,509)	34,864
123	CITY OF SOLDOTNA	-	-	-	-	-	-	130,641	133,066	263,707
124	IDITAROD AREA SD	-	-	-	-	(3,896)	(3,896)	25,679	2,478	28,158
125	KUSPUK SD	-	-	-	-	-	-	46,510	210,075	256,585
126	CITY AND BOROUGH OF JUNEAU	-	-	-	-	-	-	1,087,955	1,706,144	2,794,099
128	CITY OF KODIAK	-	-	-	-	-	-	223,616	140,735	364,351
129	CITY OF FAIRBANKS	-	-	-	-	-	-	260,249	295,550	555,799
131	CITY OF WASILLA	-	-	-	-	(113,133)	(113,133)	282,022	(491,326)	(209,303)
133	SITKA BOROUGH SD	-	-	-	-	(2,629)	(2,629)	75,062	1,386	76,448
134	CITY OF PALMER	-	-	-	-	-	-	127,543	47,846	175,389
135	CITY AND BOROUGH OF WRANGELL	-	-	-	-	(11,127)	(11,127)	106,039	(44,894)	61,145
136	CITY OF BETHEL	-	-	-	-	-	-	180,697	596,665	777,363
137	VALDEZ CITY SD	-	-	-	-	-	-	62,178	185,093	247,271
138	HOONAH CITY SD	-	-	-	-	(7,614)	(7,614)	14,635	(31,408)	(16,772)
139	CITY OF NOME	-	-	-	-	(71,255)	(71,255)	137,914	(403,298)	(265,384)
140	CITY OF KOTZEBUE	-	-	-	-	(1,368)	(1,368)	146,803	(28,938)	117,864
141	GALENA CITY SD	-	-	-	-	(33,880)	(33,880)	145,725	(197,921)	(52,196)
143	CITY OF PETERSBURG	-	-	-	-	-	-	148,643	28,960	177,603
144	BRISTOL BAY BOROUGH	-	-	-	-	(44,428)	(44,428)	113,581	(249,031)	(135,449)
145	NORTH SLOPE BOROUGH	-	-	-	-	-	-	2,054,607	2,022,084	4,076,691
146	WRANGELL PUBLIC SD	-	-	-	-	-	-	22,133	568	22,701
148	CITY OF CORDOVA	-	-	-	-	(28,661)	(28,661)	106,129	(154,596)	(48,468)
149	NOME CITY SD	-	-	-	-	-	-	25,545	212,133	237,677
151	CITY OF KING COVE	-	-	-	-	-	-	34,927	25,976	60,904
152	ALASKA HOUSING FINANCE CORPORATION	-	-	-	-	-	-	537,064	838,857	1,375,921
153	LOWER YUKON SD	-	-	-	-	-	-	263,885	393,306	657,191
154	NORTHWEST ARCTIC BOROUGH SD	-	-	-	-	-	-	207,454	350,026	557,480
155	SOUTHEAST ISLAND SD	-	-	-	-	(8,406)	(8,406)	30,303	(71,839)	(41,536)
156	PRIBILOF SD	-	-	-	-	(10,841)	(10,841)	9,832	(48,969)	(39,137)
157	LOWER KUSKOKWIM SD	-	-	-	-	-	-	533,203	1,027,308	1,560,511
158	KODIAK ISLAND BOROUGH SD	-	-	-	-	-	-	205,613	218,512	424,125
159	YUKON FLATS SD	-	-	-	-	-	-	24,602	137,062	161,664
160	YUKON / KOYUKUK SD	-	-	-	-	(35,179)	(35,179)	100,876	(212,971)	(112,094)
161	NORTH SLOPE BOROUGH SD	-	-	-	-	-	-	319,778	348,198	667,976
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	-	-	-	138,901	88,587	227,489
164	LAKE AND PENINSULA BOROUGH SD	-	-	-	-	-	-	59,574	115,920	175,494
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	-	-	-
166	TANANA SD	-	-	-	-	(7,643)	(7,643)	2,694	(30,168)	(27,474)
167	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-	-	-	-	66,084	87,893	153,977
168	HYDABURG CITY SD	-	-	-	-	-	-	1,751	351,313	353,064

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2024

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	-	-	-	-	(0)	(0)	252	(2)	250
170	NORTH PACIFIC FISHERY MGMT COUNCIL	-	-	-	-	-	-	41,392	92,779	134,171
171	CITY OF BARROW	-	-	-	-	-	-	30,752	153,574	184,326
172	CITY OF SAINT PAUL	-	-	-	-	-	-	29,989	408,297	438,286
173	MUNICIPALITY OF ANCHORAGE	-	-	-	-	-	-	5,627,205	11,772,447	17,399,652
174	KODIAK ISLAND BOROUGH	-	-	-	-	-	-	74,793	53,058	127,851
175	NOME JOINT UTILITY SYSTEM	-	-	-	-	-	-	18,855	73,972	92,828
176	CITY OF SAND POINT	-	-	-	-	(17,815)	(17,815)	30,348	(58,244)	(27,896)
177	KETCHIKAN GATEWAY BOROUGH SD	-	-	-	-	-	-	183,301	459,059	642,360
178	CITY OF DILLINGHAM	-	-	-	-	(30,723)	(30,723)	84,221	(151,804)	(67,583)
179	CITY OF UNALASKA	-	-	-	-	(39,334)	(39,334)	338,364	(38,606)	299,758
180	KENAI PENINSULA BOROUGH	-	-	-	-	(110,592)	(110,592)	638,838	(489,533)	149,305
181	CITY OF KETCHIKAN	-	-	-	-	-	-	297,062	71,481	368,543
182	CITY OF SEWARD	-	-	-	-	-	-	143,076	338,662	481,738
183	CITY OF FORT YUKON	-	-	-	-	-	-	15,174	69,749	84,923
184	BRISTOL BAY BOROUGH SD	-	-	-	-	-	-	13,827	49,107	62,935
185	CORDOVA CITY SD	-	-	-	-	(8,891)	(8,891)	29,989	(35,255)	(5,266)
186	CITY OF CRAIG	-	-	-	-	(54,619)	(54,619)	59,843	(242,934)	(183,091)
187	PETERSBURG MEDICAL CENTER	-	-	-	-	(52,167)	(52,167)	270,081	(185,476)	84,605
189	HAINES BOROUGH	-	-	-	-	(30,464)	(30,464)	77,352	(154,991)	(77,639)
190	KENAI PENINSULA BOROUGH SD	-	-	-	-	-	-	523,102	587,948	1,111,050
191	CITY OF NORTH POLE	-	-	-	-	(1,854)	(1,854)	93,469	(14,242)	79,227
192	CITY OF GALENA	-	-	-	-	-	-	22,986	117,039	140,025
193	CITY OF NENANA	-	-	-	-	-	-	3,726	22,741	26,467
195	YUPIIT SD	-	-	-	-	-	-	54,905	98,937	153,842
196	NENANA CITY SD	-	-	-	-	-	-	49,248	182,945	232,194
198	CITY OF SAXMAN	-	-	-	-	-	-	718	52,994	53,712
199	CITY OF HOONAH	-	-	-	-	(6,323)	(6,323)	29,989	(36,104)	(6,115)
200	CITY OF PELICAN	-	-	-	-	-	-	4,310	11,278	15,588
202	CITY OF WHITTIER	-	-	-	-	(346)	(346)	48,755	(10,629)	38,126
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	-	-	-	-	(7,827)	(7,827)	38,205	(19,686)	18,518
204	CRAIG CITY SD	-	-	-	-	(2,261)	(2,261)	27,610	2,078	29,688
205	DILLINGHAM CITY SD	-	-	-	-	(18,397)	(18,397)	43,637	(79,523)	(35,886)
206	CITY OF THORNE BAY	-	-	-	-	-	-	9,832	125,620	135,452
208	CITY OF AKUTAN	-	-	-	-	(7,124)	(7,124)	26,757	(29,119)	(2,363)
209	UNALASKA CITY SD	-	-	-	-	-	-	29,899	80,066	109,965
211	KASHUNAMIUT SD	-	-	-	-	-	-	50,461	332,461	382,922
215	CITY OF HOMER	-	-	-	-	-	-	203,279	143,886	347,165
218	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	-	(15,346)	(15,346)	6,240	(60,565)	(54,325)
219	BARTLETT REGIONAL HOSPITAL	-	-	-	-	-	-	1,095,542	2,411,627	3,507,168
220	NORTHWEST ARCTIC BOROUGH	-	-	-	-	-	-	62,672	68,244	130,916
221	SAINT MARY'S SD	-	-	-	-	-	-	26,757	208,685	235,441
223	BRISTOL BAY RHA	-	-	-	-	(7,988)	(7,988)	40,853	(27,479)	13,374
224	COPPER RIVER BASIN RHA	-	-	-	-	-	-	22,716	16,815	39,531
225	SKAGWAY CITY SD	-	-	-	-	(2,539)	(2,539)	11,942	(17,439)	(5,498)
227	CITY OF KLAWOCK	-	-	-	-	-	-	20,606	123,531	144,137
228	PETERSBURG CITY SD	-	-	-	-	-	-	29,989	50,339	80,328
230	ALEUTIANS EAST BOROUGH	-	-	-	-	(5,390)	(5,390)	23,345	515	23,860
235	CITY OF HUSLIA	-	-	-	-	(2,660)	(2,660)	5,387	(12,625)	(7,238)
237	CITY OF KALTAG	-	-	-	-	-	-	988	681	1,669
240	HAINES BOROUGH SD	-	-	-	-	-	-	26,891	15,496	42,387
242	CITY OF ELIM	-	-	-	-	(0)	(0)	275	148	423
243	CITY OF ATKA	-	-	-	-	(43)	(43)	943	415	1,358
244	ALEUTIANS EAST BOROUGH SD	-	-	-	-	-	-	25,769	145,120	170,889
246	DELTA/GREELY SD	-	-	-	-	-	-	34,927	227,500	262,428
247	LAKE AND PENINSULA BOROUGH	-	-	-	-	(2,196)	(2,196)	13,827	(11,442)	2,385
248	CITY AND BOROUGH OF YAKUTAT	-	-	-	-	-	-	26,757	18,913	45,670

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2024

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	-	-	-	-	(8)	(8)	5,338	(51)	5,287
251	KLAWOCK CITY SD	-	-	-	-	-	-	15,713	51,954	67,667
254	CITY OF MEKORYUK	-	-	-	-	-	-	-	240	240
255	ALASKA GATEWAY SD	-	-	-	-	-	-	63,345	259,087	322,432
257	PELICAN CITY SD	-	-	-	-	(2,662)	(2,662)	1,841	(13,022)	(11,181)
258	DENALI BOROUGH	-	-	-	-	(270)	(270)	18,541	297	18,838
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-	763	9,640	10,403
262	COOK INLET HOUSING AUTHORITY	-	-	-	-	-	-	360,766	72,050	432,816
263	INTERIOR RHA	-	-	-	-	(29,855)	(29,855)	38,294	(141,367)	(103,073)
264	YAKUTAT SD	-	-	-	-	(3,165)	(3,165)	7,318	(4,972)	2,346
265	KAKE CITY SD	-	-	-	-	-	-	15,443	83,540	98,983
267	ALEUTIAN HOUSING AUTHORITY	-	-	-	-	(4,035)	(4,035)	20,202	6,050	26,252
270	BERING STRAITS RHA	-	-	-	-	-	-	31,785	225,215	257,000
271	CITY OF EGEKIK	-	-	-	-	-	-	6,689	21,661	28,350
275	ILISAGVIK COLLEGE	-	-	-	-	-	-	156,948	49,944	206,893
276	NORTH PACIFIC RIM HA	-	-	-	-	-	-	40,000	143,629	183,629
278	SAXMAN SEAPORT	-	-	-	-	(82)	(82)	1,033	968	2,000
279	TLINGIT-HAIDA RHA	-	-	-	-	(7,559)	(7,559)	93,873	(33,236)	60,637
280	CITY OF TOKSOOK BAY	-	-	-	-	(1,376)	(1,376)	673	(5,250)	(4,577)
281	BARANOF ISLAND HA	-	-	-	-	(7,051)	(7,051)	22,447	(31,939)	(9,492)
282	CITY OF DELTA JUNCTION	-	-	-	-	-	-	6,240	12,079	18,319
283	CITY OF ANDERSON	-	-	-	-	(0)	(0)	269	66	335
284	INTER-ISLAND FERRY AUTHORITY	-	-	-	-	(1,906)	(1,906)	36,633	(21,076)	15,558
286	CITY OF SELDOVIA	-	-	-	-	-	-	2,469	15,714	18,183
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	-	-	-	-	-	27,206	139,085	166,290
290	CITY OF UPPER KALSAG	-	-	-	-	-	-	314	514	829
291	CITY OF SHAKTOOLIK	-	-	-	-	(43)	(43)	943	5,293	6,236
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	-	-	-	-	(11,354)	(11,354)	55,309	(118,374)	(63,065)
296	MUNICIPALITY OF SKAGWAY	-	-	-	-	(194,694)	(194,694)	161,752	(952,273)	(790,520)
297	CITY OF NULATO	-	-	-	-	(6)	(6)	3,689	(35)	3,654
298	CITY OF ANIAK	-	-	-	-	(5,538)	(5,538)	8,395	(20,352)	(11,957)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	-	-	-	-	(7,569)	(7,569)	21,953	(12,092)	9,861
Subtotal		-	-	-	-	(4,201,605)	(4,201,605)	74,868,150	22,067,021	96,935,172
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	-	-	-	-	(3,400,138)	(3,400,138)	11,729,117	(22,067,021)	(10,337,905)
Total		-	-	-	-	(7,601,743)	(7,601,743)	86,597,267	0	86,597,267

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

*Same as FY23 for certain employers who have zero present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2024

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
101	STATE OF ALASKA (EMPLOYER)	(33,373,686)	111,007,232	(17,792,068)	(14,587,578)	-	-
102	SOUTHWEST REGION SD	(113,387)	234,785	(37,631)	(30,853)	-	-
103	ANNETTE ISLAND SD	663	144,280	(23,125)	(18,960)	-	-
104	BERING STRAIT SD	(90,650)	559,156	(89,621)	(73,479)	-	-
105	CHATHAM SD	(16,000)	64,483	(10,335)	(8,474)	-	-
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(232,433)	786,456	(126,052)	(103,349)	-	-
108	JUNEAU BOROUGH SD	(102,650)	950,541	(152,351)	(124,912)	-	-
109	MATANUSKA-SUSITNA BOROUGH	(493,853)	1,980,995	(317,511)	(260,325)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	(209,693)	2,248,713	(360,420)	(295,506)	-	-
111	ANCHORAGE SD	(1,009,160)	6,579,980	(1,054,629)	(864,682)	-	-
112	COPPER RIVER SD	(16,147)	96,033	(15,392)	(12,620)	-	-
113	UNIVERSITY OF ALASKA	(4,224,071)	9,962,549	(1,596,782)	(1,309,189)	-	-
115	CITY OF KENAI	(138,432)	579,652	(92,906)	(76,173)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	(399,687)	1,814,722	(290,861)	(238,475)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	(120,513)	2,241,458	(359,257)	(294,552)	-	-
118	DENALI BOROUGH SD	(11,642)	75,076	(12,033)	(9,866)	-	-
120	CITY AND BOROUGH OF SITKA	(174,304)	759,167	(121,678)	(99,763)	-	-
121	CHUGACH SD	(39,532)	60,452	(9,689)	(7,944)	-	-
122	KETCHIKAN GATEWAY BOROUGH	(160,850)	511,369	(81,961)	(67,200)	-	-
123	CITY OF SOLDOTNA	(69,882)	335,079	(53,706)	(44,033)	-	-
124	IDITAROD AREA SD	(22,718)	65,864	(10,557)	(8,655)	-	-
125	KUSPUK SD	(2,741)	119,293	(19,120)	(15,676)	-	-
126	CITY AND BOROUGH OF JUNEAU	(454,411)	2,790,481	(447,254)	(366,700)	-	-
128	CITY OF KODIAK	(158,806)	573,549	(91,928)	(75,371)	-	-
129	CITY OF FAIRBANKS	(120,879)	667,509	(106,987)	(87,718)	-	-
131	CITY OF WASILLA	(319,845)	723,356	(115,938)	(95,057)	-	-
133	SITKA BOROUGH SD	(57,647)	192,526	(30,858)	(25,300)	-	-
134	CITY OF PALMER	(87,650)	327,134	(52,432)	(42,989)	-	-
135	CITY AND BOROUGH OF WRANGELL	(88,850)	271,978	(43,592)	(35,741)	-	-
136	CITY OF BETHEL	(28,777)	463,468	(74,284)	(60,905)	-	-
137	VALDEZ CITY SD	(6,456)	159,479	(25,561)	(20,957)	-	-
138	HOONAH CITY SD	(18,341)	37,538	(6,017)	(4,933)	-	-
139	CITY OF NOME	(172,340)	353,733	(56,696)	(46,484)	-	-
140	CITY OF KOTZEBUE	(108,968)	376,532	(60,350)	(49,480)	-	-
141	GALENA CITY SD	(140,691)	373,768	(59,907)	(49,117)	-	-
143	CITY OF PETERSBURG	(108,485)	381,253	(61,107)	(50,101)	-	-
144	BRISTOL BAY BOROUGH	(127,679)	291,323	(46,693)	(38,283)	-	-
145	NORTH SLOPE BOROUGH	(1,238,773)	5,269,834	(844,641)	(692,514)	-	-
146	WRANGELL PUBLIC SD	(9,847)	56,768	(9,099)	(7,460)	-	-
148	CITY OF CORDOVA	(106,449)	272,208	(43,629)	(35,771)	-	-
149	NOME CITY SD	16,094	65,519	(10,501)	(8,610)	-	-
151	CITY OF KING COVE	(20,111)	89,585	(14,358)	(11,772)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	(247,071)	1,377,508	(220,785)	(181,020)	-	-
153	LOWER YUKON SD	(115,516)	676,836	(108,482)	(88,944)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	(74,775)	532,096	(85,284)	(69,923)	-	-
155	SOUTHEAST ISLAND SD	(30,617)	77,724	(12,458)	(10,214)	-	-
156	PRIBILOF SD	(18,047)	25,217	(4,042)	(3,314)	-	-
157	LOWER KUSKOKWIM SD	(184,122)	1,367,605	(219,198)	(179,718)	-	-
158	KODIAK ISLAND BOROUGH SD	(105,435)	527,375	(84,527)	(69,303)	-	-
159	YUKON FLATS SD	9,765	63,101	(10,114)	(8,292)	-	-
160	YUKON / KOYUKUK SD	(109,118)	258,736	(41,470)	(34,001)	-	-
161	NORTH SLOPE BOROUGH SD	(196,624)	820,195	(131,460)	(107,783)	-	-
162	ALEUTIAN REGION SD	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(79,786)	356,266	(57,102)	(46,817)	-	-
164	LAKE AND PENINSULA BOROUGH SD	(13,153)	152,801	(24,491)	(20,080)	-	-
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-
166	TANANA SD	(9,618)	6,909	(1,107)	(908)	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	(30,225)	169,497	(27,167)	(22,274)	-	-
168	HYDABURG CITY SD	65,595	4,491	(720)	(590)	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2024

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
169	CITY OF TANANA	(185)	647	(104)	(85)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(16,185)	106,166	(17,016)	(13,951)	-	-
171	CITY OF BARROW	2,522	78,876	(12,642)	(10,365)	-	-
172	CITY OF SAINT PAUL	44,035	76,918	(12,328)	(10,108)	-	-
173	MUNICIPALITY OF ANCHORAGE	(2,095,509)	14,433,145	(2,313,322)	(1,896,675)	-	-
174	KODIAK ISLAND BOROUGH	(44,015)	191,835	(30,747)	(25,209)	-	-
175	NOME JOINT UTILITY SYSTEM	(1,406)	48,362	(7,751)	(6,355)	-	-
176	CITY OF SAND POINT	(40,059)	77,840	(12,476)	(10,229)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	(69,592)	470,147	(75,354)	(61,782)	-	-
178	CITY OF DILLINGHAM	(92,454)	216,016	(34,623)	(28,387)	-	-
179	CITY OF UNALASKA	(287,342)	867,866	(139,100)	(114,047)	-	-
180	KENAI PENINSULA BOROUGH	(578,836)	1,638,547	(262,624)	(215,323)	-	-
181	CITY OF KETCHIKAN	(217,274)	761,930	(122,121)	(100,126)	-	-
182	CITY OF SEWARD	(34,361)	366,975	(58,818)	(48,225)	-	-
183	CITY OF FORT YUKON	4,048	38,920	(6,238)	(5,114)	-	-
184	BRISTOL BAY BOROUGH SD	(346)	35,465	(5,684)	(4,661)	-	-
185	CORDOVA CITY SD	(30,872)	76,918	(12,328)	(10,108)	-	-
186	CITY OF CRAIG	(98,481)	153,491	(24,601)	(20,170)	-	-
187	PETERSBURG MEDICAL CENTER	(250,126)	692,726	(111,029)	(91,032)	-	-
189	HAINES BOROUGH	(87,160)	198,399	(31,799)	(26,072)	-	-
190	KENAI PENINSULA BOROUGH SD	(259,919)	1,341,697	(215,045)	(176,314)	-	-
191	CITY OF NORTH POLE	(70,363)	239,737	(38,425)	(31,504)	-	-
192	CITY OF GALENA	6,162	58,955	(9,449)	(7,747)	-	-
193	CITY OF NENANA	86	9,557	(1,532)	(1,256)	-	-
195	YUPIIT SD	(23,634)	140,825	(22,571)	(18,506)	-	-
196	NENANA CITY SD	2,159	126,317	(20,246)	(16,599)	-	-
198	CITY OF SAXMAN	9,235	1,842	(295)	(242)	-	-
199	CITY OF HOONAH	(28,304)	76,918	(12,328)	(10,108)	-	-
200	CITY OF PELICAN	(22)	11,054	(1,772)	(1,453)	-	-
202	CITY OF WHITTIER	(36,081)	125,050	(20,043)	(16,433)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(35,829)	97,990	(15,706)	(12,877)	-	-
204	CRAIG CITY SD	(22,498)	70,816	(11,350)	(9,306)	-	-
205	DILLINGHAM CITY SD	(50,381)	111,923	(17,939)	(14,708)	-	-
206	CITY OF THORNE BAY	20,904	25,217	(4,042)	(3,314)	-	-
208	CITY OF AKUTAN	(26,736)	68,628	(11,000)	(9,018)	-	-
209	UNALASKA CITY SD	(8,351)	76,688	(12,291)	(10,078)	-	-
211	KASHUNAMIUT SD	31,893	129,426	(20,744)	(17,008)	-	-
215	CITY OF HOMER	(118,701)	521,387	(83,567)	(68,516)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	(19,920)	16,005	(2,565)	(2,103)	-	-
219	BARTLETT REGIONAL HOSPITAL	(343,292)	2,809,941	(450,373)	(369,257)	-	-
220	NORTHWEST ARCTIC BOROUGH	(43,753)	160,746	(25,764)	(21,124)	-	-
221	SAINT MARY'S SD	23,987	68,628	(11,000)	(9,018)	-	-
223	BRISTOL BAY RHA	(37,932)	104,784	(16,795)	(13,770)	-	-
224	COPPER RIVER BASIN RHA	(9,955)	58,265	(9,339)	(7,657)	-	-
225	SKAGWAY CITY SD	(11,292)	30,629	(4,909)	(4,025)	-	-
227	CITY OF KLAWOCK	11,754	52,853	(8,471)	(6,945)	-	-
228	PETERSBURG CITY SD	(13,323)	76,918	(12,328)	(10,108)	-	-
230	ALEUTIANS EAST BOROUGH	(22,501)	59,877	(9,597)	(7,868)	-	-
235	CITY OF HUSLIA	(6,608)	13,818	(2,215)	(1,816)	-	-
237	CITY OF KALTAG	(544)	2,533	(406)	(333)	-	-
240	HAINES BOROUGH SD	(17,607)	68,973	(11,055)	(9,064)	-	-
242	CITY OF ELIM	(202)	705	(113)	(93)	-	-
243	CITY OF ATKA	(734)	2,418	(388)	(318)	-	-
244	ALEUTIANS EAST BOROUGH SD	11,262	66,095	(10,594)	(8,686)	-	-
246	DELTA/GREELY SD	21,447	89,585	(14,358)	(11,772)	-	-
247	LAKE AND PENINSULA BOROUGH	(12,331)	35,465	(5,684)	(4,661)	-	-
248	CITY AND BOROUGH OF YAKUTAT	(16,249)	68,628	(11,000)	(9,018)	-	-

State of Alaska Public Employees' Retirement System
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2024

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
249	CITY OF UNALAKLEET	(3,920)	13,691	(2,194)	(1,799)	-	-
251	KLAWOCK CITY SD	(3,740)	40,302	(6,459)	(5,296)	-	-
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(893)	162,473	(26,041)	(21,351)	-	-
257	PELICAN CITY SD	(4,011)	4,721	(757)	(620)	-	-
258	DENALI BOROUGH	(13,860)	47,556	(7,622)	(6,249)	-	-
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	1,719	1,958	(314)	(257)	-	-
262	COOK INLET HOUSING AUTHORITY	(260,313)	925,324	(148,310)	(121,598)	-	-
263	INTERIOR RHA	(57,923)	98,221	(15,743)	(12,907)	-	-
264	YAKUTAT SD	(8,529)	18,769	(3,008)	(2,466)	-	-
265	KAKE CITY SD	5,183	39,611	(6,349)	(5,205)	-	-
267	ALEUTIAN HOUSING AUTHORITY	(18,842)	51,816	(8,305)	(6,809)	-	-
270	BERING STRAITS RHA	24,853	81,524	(13,067)	(10,713)	-	-
271	CITY OF EGEKIK	2,733	17,157	(2,750)	(2,255)	-	-
275	ILISAGVIK COLLEGE	(112,850)	402,555	(64,521)	(52,900)	-	-
276	NORTH PACIFIC RIM HA	(1,506)	102,596	(16,444)	(13,482)	-	-
278	SAXMAN SEAPORT	(839)	2,648	(424)	(348)	-	-
279	TLINGIT-HAIDA RHA	(76,364)	240,773	(38,591)	(31,640)	-	-
280	CITY OF TOKSOOK BAY	(1,869)	1,727	(277)	(227)	-	-
281	BARANOF ISLAND HA	(23,504)	57,574	(9,228)	(7,566)	-	-
282	CITY OF DELTA JUNCTION	(3,868)	16,005	(2,565)	(2,103)	-	-
283	CITY OF ANDERSON	(197)	689	(110)	(91)	-	-
284	INTER-ISLAND FERRY AUTHORITY	(28,757)	93,960	(15,060)	(12,347)	-	-
286	CITY OF SELDOVIA	993	6,333	(1,015)	(832)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	25,879	69,779	(11,184)	(9,170)	-	-
290	CITY OF UPPER KALSKAG	(173)	806	(129)	(106)	-	-
291	CITY OF SHAKTOOLIK	(734)	2,418	(388)	(318)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(51,894)	141,862	(22,737)	(18,642)	-	-
296	MUNICIPALITY OF SKAGWAY	(313,252)	414,876	(66,496)	(54,519)	-	-
297	CITY OF NULATO	(2,709)	9,461	(1,516)	(1,243)	-	-
298	CITY OF ANIAK	(11,691)	21,533	(3,451)	(2,830)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(23,660)	56,307	(9,025)	(7,399)	-	-
Subtotal		(51,475,337)	192,028,341	(30,778,006)	(25,234,648)	-	-
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	(11,997,130)	30,083,859	(4,821,794)	(3,953,352)	-	-
Total		(63,472,467)	222,112,200	(35,599,800)	(29,188,000)	-	-

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

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

Employer Number	Employer Name	FY2024			FY2023			FY2022		
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total
101	STATE OF ALASKA (EMPLOYER)	6,801,831	2,835	6,804,666	6,109	4,988	11,097	38,614,716	352,933	38,967,650
102	SOUTHWEST REGION SD	12,907	-	12,907	(104)	(85)	(188)	72,131	659	72,790
103	ANNETTE ISLAND SD	10,362	-	10,362	182	149	331	4,781	44	4,825
104	BERING STRAIT SD	36,938	-	36,938	473	386	860	194,177	1,775	195,952
105	CHATHAM SD	4,068	-	4,068	(2)	(1)	(3)	10,735	98	10,833
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	48,453	2,174	50,627	(223)	(182)	(404)	198,912	1,818	200,730
108	JUNEAU BOROUGH SD	64,571	-	64,571	-	-	-	296,765	2,712	299,477
109	MATANUSKA-SUSITNA BOROUGH	124,895	-	124,895	164	134	299	441,411	4,034	445,445
110	MATANUSKA-SUSITNA BOROUGH SD	158,163	73,101	231,263	9,123	7,448	16,570	570,221	5,212	575,433
111	ANCHORAGE SD	436,661	-	436,661	40,741	33,261	74,002	2,016,677	18,432	2,035,109
112	COPPER RIVER SD	6,324	-	6,324	91	74	166	15,864	145	16,009
113	UNIVERSITY OF ALASKA	604,851	632,807	1,237,657	1,965	1,604	3,570	4,279,613	39,115	4,318,728
115	CITY OF KENAI	36,778	395	37,173	1,564	1,277	2,841	155,945	1,425	157,370
116	FAIRBANKS NORTH STAR BOROUGH	116,234	-	116,234	(157)	(128)	(286)	568,664	5,198	573,861
117	FAIRBANKS NORTH STAR BOROUGH SD	156,463	-	156,463	1,047	855	1,902	698,046	6,380	704,426
118	DENALI BOROUGH SD	4,978	-	4,978	133	108	241	-	-	-
120	CITY AND BOROUGH OF SITKA	48,380	-	48,380	-	-	-	219,124	2,003	221,126
121	CHUGACH SD	2,966	-	2,966	2,519	2,057	4,576	11,328	104	11,431
122	KETCHIKAN GATEWAY BOROUGH	31,087	-	31,087	(6)	(5)	(11)	157,119	1,436	158,555
123	CITY OF SOLDOTNA	21,597	-	21,597	-	-	-	115,302	1,054	116,356
124	IDITAROD AREA SD	3,935	-	3,935	9,446	7,711	17,157	8,211	75	8,287
125	KUSPUK SD	8,454	-	8,454	2,132	1,740	3,872	71,364	652	72,017
126	CITY AND BOROUGH OF JUNEAU	184,568	5,138	189,705	457	373	830	1,058,991	9,679	1,068,670
128	CITY OF KODIAK	35,614	-	35,614	-	-	-	160,389	1,466	161,855
129	CITY OF FAIRBANKS	42,081	(27,052)	15,028	-	-	-	177,344	1,621	178,965
131	CITY OF WASILLA	40,784	-	40,784	-	-	-	169,292	1,547	170,839
133	SITKA BOROUGH SD	11,805	-	11,805	38	31	69	42,932	392	43,324
134	CITY OF PALMER	20,414	-	20,414	(59)	(48)	(107)	81,494	745	82,239
135	CITY AND BOROUGH OF WRANGELL	16,420	-	16,420	-	-	-	112,423	1,028	113,450
136	CITY OF BETHEL	32,219	-	32,219	(4)	(3)	(7)	98,118	897	99,014
137	VALDEZ CITY SD	11,206	-	11,206	612	500	1,112	29,485	269	29,755
138	HOONAH CITY SD	2,056	-	2,056	-	-	-	15,928	146	16,073
139	CITY OF NOME	19,393	-	19,393	80	65	145	54,445	498	54,942
140	CITY OF KOTZEBUE	23,217	-	23,217	-	-	-	42,028	384	42,412
141	GALENA CITY SD	21,923	-	21,923	824	673	1,496	91,656	838	92,494
143	CITY OF PETERSBURG	23,572	-	23,572	757	618	1,374	102,275	935	103,210
144	BRISTOL BAY BOROUGH	16,464	-	16,464	-	-	-	52,442	479	52,922
145	NORTH SLOPE BOROUGH	336,762	33,013	369,775	16,937	13,827	30,764	1,721,013	15,730	1,736,743
146	WRANGELL PUBLIC SD	3,728	-	3,728	477	390	867	17,415	159	17,574
148	CITY OF CORDOVA	15,828	-	15,828	(32)	(26)	(58)	60,797	556	61,353
149	NOME CITY SD	5,251	-	5,251	32,904	26,862	59,766	52,457	479	52,937
151	CITY OF KING COVE	5,725	-	5,725	3,077	2,512	5,589	37,893	346	38,240
152	ALASKA HOUSING FINANCE CORPORATION	90,177	-	90,177	24,115	19,687	43,803	580,116	5,302	585,418
153	LOWER YUKON SD	44,511	-	44,511	518	423	941	212,796	1,945	214,741
154	NORTHWEST ARCTIC BOROUGH SD	35,547	-	35,547	255	208	464	162,915	1,489	164,404
155	SOUTHEAST ISLAND SD	4,512	-	4,512	-	-	-	9,993	91	10,084
156	PRIBILOF SD	1,183	-	1,183	9,190	7,502	16,692	16,488	151	16,639
157	LOWER KUSKOKWIM SD	91,655	216	91,871	18,034	14,723	32,757	469,560	4,292	473,852
158	KODIAK ISLAND BOROUGH SD	34,149	-	34,149	833	680	1,513	121,540	1,111	122,651
159	YUKON FLATS SD	4,859	-	4,859	546	446	992	14,351	131	14,482
160	YUKON / KOYUKUK SD	14,771	-	14,771	1,592	1,300	2,891	77,516	708	78,225
161	NORTH SLOPE BOROUGH SD	51,982	-	51,982	3,158	2,578	5,737	216,592	1,980	218,571
162	ALEUTIAN REGION SD	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	22,773	-	22,773	9,360	7,642	17,002	31,226	285	31,512
164	LAKE AND PENINSULA BOROUGH SD	10,495	-	10,495	4,775	3,898	8,673	54,274	496	54,770
165	SITKA COMMUNITY HOSPITAL	-	-	-	-	-	-	-	-	-
166	TANANA SD	163	-	163	3,477	2,838	6,315	4,509	41	4,550
167	SOUTHEAST REGIONAL RESOURCE CENTER	11,102	-	11,102	-	-	-	47,869	438	48,307
168	HYDABURG CITY SD	2,589	-	2,589	208	170	378	-	-	-

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

Employer Number	Employer Name	FY2024			FY2023			FY2022		
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total
169	CITY OF TANANA	40	-	40	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	7,049	-	7,049	-	-	-	49,762	455	50,217
171	CITY OF BARROW	5,740	-	5,740	1,617	1,320	2,936	40,409	369	40,778
172	CITY OF SAINT PAUL	7,034	-	7,034	(0)	(0)	(0)	32,223	295	32,517
173	MUNICIPALITY OF ANCHORAGE	961,893	-	961,893	287,615	234,807	522,422	5,882,492	53,765	5,936,257
174	KODIAK ISLAND BOROUGH	12,226	-	12,226	0	0	0	59,046	540	59,586
175	NOME JOINT UTILITY SYSTEM	3,417	-	3,417	-	-	-	47,856	437	48,294
176	CITY OF SAND POINT	4,194	-	4,194	-	-	-	6,968	64	7,031
177	KETCHIKAN GATEWAY BOROUGH SD	31,287	-	31,287	-	-	-	101,252	925	102,177
178	CITY OF DILLINGHAM	12,282	(52)	12,231	1,687	1,377	3,064	48,731	445	49,177
179	CITY OF UNALASKA	52,263	-	52,263	-	-	-	158,862	1,452	160,314
180	KENAI PENINSULA BOROUGH	97,418	-	97,418	97	79	176	390,312	3,567	393,879
181	CITY OF KETCHIKAN	47,093	-	47,093	631	515	1,146	254,642	2,327	256,969
182	CITY OF SEWARD	25,111	-	25,111	0	0	0	98,171	897	99,068
183	CITY OF FORT YUKON	2,929	-	2,929	1,560	1,273	2,833	9,002	82	9,085
184	BRISTOL BAY BOROUGH SD	2,530	-	2,530	-	-	-	6,054	55	6,110
185	CORDOVA CITY SD	4,445	-	4,445	24	19	43	20,605	188	20,794
186	CITY OF CRAIG	7,596	-	7,596	(43)	(35)	(79)	33,641	307	33,948
187	PETERSBURG MEDICAL CENTER	40,998	-	40,998	(685)	(559)	(1,244)	123,394	1,128	124,522
189	HAINES BOROUGH	11,206	-	11,206	(132)	(108)	(240)	40,376	369	40,745
190	KENAI PENINSULA BOROUGH SD	87,166	-	87,166	(61)	(50)	(111)	385,515	3,524	389,038
191	CITY OF NORTH POLE	14,748	-	14,748	43	35	78	58,408	534	58,942
192	CITY OF GALENA	4,438	-	4,438	-	-	-	22,301	204	22,505
193	CITY OF NENANA	688	-	688	25	20	46	-	-	-
195	YUPIIT SD	9,275	-	9,275	1,749	1,428	3,177	56,580	517	57,098
196	NENANA CITY SD	9,264	2,349	11,613	237	194	431	29,089	266	29,355
198	CITY OF SAXMAN	451	-	451	1,404	1,146	2,551	-	-	-
199	CITY OF HOONAH	4,534	-	4,534	69	56	125	5,514	50	5,564
200	CITY OF PELICAN	791	-	791	(8)	(7)	(15)	3,736	34	3,770
202	CITY OF WHITTIER	7,714	-	7,714	-	-	-	18,221	167	18,388
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	5,784	-	5,784	7,051	5,756	12,807	14,740	135	14,875
204	CRAIG CITY SD	4,297	-	4,297	(112)	(92)	(204)	6,103	56	6,158
205	DILLINGHAM CITY SD	6,280	-	6,280	-	-	-	17,379	159	17,538
206	CITY OF THORNE BAY	2,530	-	2,530	(1)	(1)	(3)	5,267	48	5,315
208	CITY OF AKUTAN	3,994	-	3,994	209	171	380	16,774	153	16,927
209	UNALASKA CITY SD	5,207	-	5,207	114	93	208	31,946	292	32,237
211	KASHUNAMIUT SD	10,377	-	10,377	-	-	-	60,922	557	61,479
215	CITY OF HOMER	33,262	-	33,262	20	16	36	137,782	1,259	139,041
218	SPECIAL EDUCATION SERVICE AGENCY	459	-	459	-	-	-	8,302	76	8,377
219	BARTLETT REGIONAL HOSPITAL	189,503	-	189,503	2,966	2,421	5,387	617,387	5,643	623,029
220	NORTHWEST ARCTIC BOROUGH	10,007	-	10,007	4	3	7	38,206	349	38,556
221	SAINT MARY'S SD	5,747	-	5,747	-	-	-	12,509	114	12,623
223	BRISTOL BAY RHA	6,198	-	6,198	188	153	341	41,786	382	42,168
224	COPPER RIVER BASIN RHA	3,831	-	3,831	0	0	0	21,092	193	21,285
225	SKAGWAY CITY SD	1,805	-	1,805	-	-	-	6,979	64	7,043
227	CITY OF KLAWOCK	4,194	-	4,194	589	481	1,070	13,648	125	13,773
228	PETERSBURG CITY SD	5,052	-	5,052	-	-	-	14,836	136	14,971
230	ALEUTIANS EAST BOROUGH	3,513	-	3,513	6,951	5,675	12,626	35,523	325	35,847
235	CITY OF HUSLIA	762	-	762	577	471	1,049	7,421	68	7,489
237	CITY OF KALTAG	163	-	163	(0)	(0)	(0)	1,377	13	1,389
240	HAINES BOROUGH SD	4,334	-	4,334	-	-	-	25,812	236	26,048
242	CITY OF ELIM	44	-	44	496	405	902	-	-	-
243	CITY OF ATKA	148	-	148	1,064	869	1,933	1,214	11	1,225
244	ALEUTIANS EAST BOROUGH SD	5,126	-	5,126	9	7	16	26,971	247	27,218
246	DELTA/GREELY SD	7,807	11,078	18,885	-	-	-	28,237	258	28,495
247	LAKE AND PENINSULA BOROUGH	2,115	-	2,115	-	-	-	194	2	196
248	CITY AND BOROUGH OF YAKUTAT	4,356	-	4,356	-	-	-	31,089	284	31,373

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

Employer Number	Employer Name	FY2024			FY2023			FY2022		
		Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total	Actual Contributions	RDS Subsidy*	Total
249	CITY OF UNALAKLEET	846	-	846	-	-	-	943	9	952
251	KLAWOCK CITY SD	2,759	-	2,759	416	340	756	12,252	112	12,364
254	CITY OF MEKORYUK	-	-	-	792	647	1,439	1,682	15	1,697
255	ALASKA GATEWAY SD	11,612	-	11,612	1,180	963	2,143	28,495	260	28,755
257	PELICAN CITY SD	200	-	200	1,826	1,491	3,317	531	5	536
258	DENALI BOROUGH	2,929	-	2,929	-	-	-	5,094	47	5,141
259	CITY OF ALLAKAKET	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	200	-	200	68	56	124	98	1	99
262	COOK INLET HOUSING AUTHORITY	57,315	-	57,315	9,147	7,468	16,615	208,801	1,908	210,710
263	INTERIOR RHA	5,037	-	5,037	-	-	-	18,876	173	19,048
264	YAKUTAT SD	1,050	-	1,050	1,672	1,365	3,036	6,486	59	6,546
265	KAKE CITY SD	3,018	-	3,018	-	-	-	14,249	130	14,379
267	ALEUTIAN HOUSING AUTHORITY	3,062	-	3,062	9,737	7,949	17,687	28,895	264	29,159
270	BERING STRAITS RHA	6,701	-	6,701	233	190	423	33,406	305	33,712
271	CITY OF EGEKIK	1,324	-	1,324	-	-	-	105,598	965	106,563
275	ILISAGVIK COLLEGE	24,948	-	24,948	-	-	-	81,251	743	81,993
276	NORTH PACIFIC RIM HA	7,300	-	7,300	-	-	-	58,600	536	59,135
278	SAXMAN SEAPORT	161	-	161	4,562	3,725	8,287	710	6	717
279	TLINGIT-HAIDA RHA	14,615	-	14,615	(82)	(67)	(148)	42,760	391	43,151
280	CITY OF TOKSOOK BAY	59	-	59	653	533	1,186	1,834	17	1,851
281	BARANOF ISLAND HA	3,314	-	3,314	-	-	-	23,719	217	23,936
282	CITY OF DELTA JUNCTION	1,013	-	1,013	-	-	-	9,303	85	9,388
283	CITY OF ANDERSON	43	-	43	227	185	413	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	5,740	-	5,740	325	266	591	31,780	290	32,070
286	CITY OF SELDOVIA	488	-	488	-	-	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	5,895	-	5,895	-	-	-	38,780	354	39,134
290	CITY OF UPPER KALSKAG	52	-	52	983	803	1,786	2,705	25	2,730
291	CITY OF SHAKTOOLIK	148	-	148	-	-	-	(576)	(5)	(581)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	8,373	-	8,373	-	-	-	19,939	182	20,121
296	MUNICIPALITY OF SKAGWAY	18,905	-	18,905	-	-	-	57,084	522	57,606
297	CITY OF NULATO	584	-	584	-	-	-	-	-	-
298	CITY OF ANIAK	1,139	-	1,139	(140)	(115)	(255)	-	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	3,217	-	3,217	-	-	-	30,403	278	30,681
Subtotal		12,025,155	736,000	12,761,155	554,881	453,000	1,007,881	64,990,023	594,000	65,584,023
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	1,741,266	-	1,741,266	-	-	-	-	-	-
Total		13,766,421	736,000	14,502,421	554,881	453,000	1,007,881	64,990,023	594,000	65,584,023

* The RDS subsidy is allocated in proportion to actual contributions

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

Employer Number	Employer Name	FY2021			FY2020	FY2019		
		Actual Contributions	RDS Subsidy*	Total		Actual Contributions	RDS Subsidy*	Total
101	STATE OF ALASKA (EMPLOYER)	34,536,170	95,721	34,631,891	53,754,135	51,390,421	10,292,567	61,682,987
102	SOUTHWEST REGION SD	95,166	264	95,430	147,601	136,565	27,351	163,916
103	ANNETTE ISLAND SD	5,190	14	5,205	46,620	37,679	7,546	45,226
104	BERING STRAIT SD	236,918	657	237,575	355,248	357,060	71,513	428,572
105	CHATHAM SD	10,471	29	10,500	20,621	17,963	3,598	21,560
106	ALASKA MUNICIPAL LEAGUE	1,816	5	1,821	7,369	6,492	1,300	7,792
107	CITY OF VALDEZ	216,131	599	216,730	451,006	426,381	85,396	511,777
108	JUNEAU BOROUGH SD	379,306	1,051	380,357	641,776	601,729	120,515	722,245
109	MATANUSKA-SUSITNA BOROUGH	595,468	1,650	597,119	1,189,931	1,083,601	217,026	1,300,626
110	MATANUSKA-SUSITNA BOROUGH SD	747,546	2,072	749,618	1,362,376	1,350,296	270,440	1,620,735
111	ANCHORAGE SD	2,565,768	7,111	2,572,879	4,142,508	3,987,589	798,642	4,786,230
112	COPPER RIVER SD	24,864	69	24,932	50,752	54,266	10,868	65,134
113	UNIVERSITY OF ALASKA	5,159,100	14,299	5,173,399	6,131,124	6,389,295	1,279,660	7,668,954
115	CITY OF KENAI	209,727	581	210,308	378,969	369,797	74,064	443,861
116	FAIRBANKS NORTH STAR BOROUGH	699,228	1,938	701,166	1,201,715	1,223,237	244,992	1,468,229
117	FAIRBANKS NORTH STAR BOROUGH SD	942,898	2,613	945,511	1,609,542	1,486,989	297,817	1,784,806
118	DENALI BOROUGH SD	270	1	270	36,830	28,799	5,768	34,566
120	CITY AND BOROUGH OF SITKA	289,779	803	290,582	681,774	516,348	103,415	619,763
121	CHUGACH SD	15,017	42	15,059	21,707	21,182	4,242	25,424
122	KETCHIKAN GATEWAY BOROUGH	200,446	556	201,002	282,382	256,933	51,459	308,392
123	CITY OF SOLDOTNA	135,908	377	136,285	222,693	208,998	41,858	250,856
124	IDITAROD AREA SD	19,759	55	19,814	40,502	45,022	9,017	54,039
125	KUSPUK SD	73,985	205	74,190	63,647	71,383	14,297	85,680
126	CITY AND BOROUGH OF JUNEAU	1,265,904	3,509	1,269,412	1,948,050	1,776,765	355,854	2,132,619
128	CITY OF KODIAK	203,011	563	203,574	376,107	351,253	70,350	421,602
129	CITY OF FAIRBANKS	247,982	687	248,669	417,995	438,044	87,732	525,777
131	CITY OF WASILLA	208,912	579	209,491	385,979	369,635	74,031	443,666
133	SITKA BOROUGH SD	51,393	142	51,536	112,040	111,241	22,280	133,521
134	CITY OF PALMER	97,529	270	97,800	189,665	193,824	38,819	232,643
135	CITY AND BOROUGH OF WRANGELL	96,353	267	96,620	187,978	165,983	33,243	199,226
136	CITY OF BETHEL	125,942	349	126,291	302,751	297,351	59,554	356,905
137	VALDEZ CITY SD	31,084	86	31,171	86,148	85,179	17,060	102,239
138	HOONAH CITY SD	19,513	54	19,567	24,689	31,391	6,287	37,678
139	CITY OF NOME	69,955	194	70,149	152,200	129,124	25,861	154,986
140	CITY OF KOTZEBUE	55,072	153	55,224	196,572	181,906	36,432	218,338
141	GALENA CITY SD	108,911	302	109,213	184,606	173,658	34,781	208,438
143	CITY OF PETERSBURG	123,202	341	123,543	221,016	217,526	43,567	261,093
144	BRISTOL BAY BOROUGH	72,401	201	72,602	143,399	120,742	24,182	144,924
145	NORTH SLOPE BOROUGH	2,063,688	5,720	2,069,408	3,845,890	3,513,927	703,776	4,217,703
146	WRANGELL PUBLIC SD	9,053	25	9,078	31,755	31,198	6,248	37,446
148	CITY OF CORDOVA	78,244	217	78,461	158,150	145,506	29,142	174,649
149	NOME CITY SD	48,368	134	48,502	87,814	76,824	15,386	92,210
151	CITY OF KING COVE	44,789	124	44,913	53,986	44,545	8,922	53,466
152	ALASKA HOUSING FINANCE CORPORATION	725,337	2,010	727,347	1,023,127	943,690	189,004	1,132,694
153	LOWER YUKON SD	254,812	706	255,519	365,565	349,373	69,973	419,346
154	NORTHWEST ARCTIC BOROUGH SD	209,879	582	210,461	377,582	363,681	72,839	436,520
155	SOUTHEAST ISLAND SD	10,103	28	10,131	32,471	35,081	7,026	42,107
156	PRIBILOF SD	13,620	38	13,657	24,778	24,210	4,849	29,059
157	LOWER KUSKOKWIM SD	590,235	1,636	591,871	913,564	862,487	172,740	1,035,227
158	KODIAK ISLAND BOROUGH SD	150,125	416	150,541	299,360	276,971	55,472	332,443
159	YUKON FLATS SD	22,342	62	22,404	40,212	38,113	7,633	45,747
160	YUKON / KOYUKUK SD	76,861	213	77,074	107,402	93,064	18,639	111,703
161	NORTH SLOPE BOROUGH SD	274,838	762	275,600	559,293	587,363	117,638	705,001
162	ALEUTIAN REGION SD	-	-	-	-	103	21	124
163	CORDOVA COMMUNITY MEDICAL CENTER	35,524	98	35,623	351,544	682	137	818
164	LAKE AND PENINSULA BOROUGH SD	40,363	112	40,475	93,774	80,861	16,195	97,056
165	SITKA COMMUNITY HOSPITAL	-	-	-	35,799	408,961	81,907	490,869
166	TANANA SD	1,892	5	1,897	3,719	3,372	675	4,047
167	SOUTHEAST REGIONAL RESOURCE CENTER	54,190	150	54,341	77,721	69,141	13,848	82,989
168	HYDABURG CITY SD	303	1	304	15,851	3,787	758	4,545

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

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

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

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

* The RDS subsidy is allocated in proportion to actual contributions

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

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

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

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

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

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

* The RDS subsidy is allocated in proportion to actual contributions

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

	FY2015
Total Plan Contributions	171,028,000

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2024

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	757,000	0.28975%
103	ANNETTE ISLAND SD	466,000	0.17836%
104	BERING STRAIT SD	1,805,000	0.69087%
105	CHATHAM SD	210,000	0.08038%
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%
107	CITY OF VALDEZ	2,537,000	0.97105%
108	JUNEAU BOROUGH SD	3,066,000	1.17353%
109	MATANUSKA-SUSITNA BOROUGH	6,390,000	2.44580%
110	MATANUSKA-SUSITNA BOROUGH SD	7,254,000	2.77650%
111	ANCHORAGE SD	21,225,000	8.12397%
112	COPPER RIVER SD	310,000	0.11865%
113	UNIVERSITY OF ALASKA	32,137,000	12.30058%
115	CITY OF KENAI	1,870,000	0.71575%
116	FAIRBANKS NORTH STAR BOROUGH	5,854,000	2.24065%
117	FAIRBANKS NORTH STAR BOROUGH SD	7,229,000	2.76693%
118	DENALI BOROUGH SD	243,000	0.09301%
120	CITY AND BOROUGH OF SITKA	2,450,000	0.93775%
121	CHUGACH SD	194,000	0.07425%
122	KETCHIKAN GATEWAY BOROUGH	1,649,000	0.63116%
123	CITY OF SOLDOTNA	1,081,000	0.41376%
124	IDITAROD AREA SD	212,000	0.08114%
125	KUSPUK SD	384,000	0.14698%
126	CITY AND BOROUGH OF JUNEAU	9,003,000	3.44594%
128	CITY OF KODIAK	1,849,000	0.70771%
129	CITY OF FAIRBANKS	2,155,000	0.82484%
131	CITY OF WASILLA	2,332,000	0.89258%
133	SITKA BOROUGH SD	621,000	0.23769%
134	CITY OF PALMER	1,056,000	0.40419%
135	CITY AND BOROUGH OF WRANGELL	880,000	0.33682%
136	CITY OF BETHEL	1,496,000	0.57260%
137	VALDEZ CITY SD	515,000	0.19712%
138	HOONAH CITY SD	122,000	0.04670%
139	CITY OF NOME	1,140,000	0.43634%
140	CITY OF KOTZEBUE	1,216,000	0.46543%
141	GALENA CITY SD	1,206,000	0.46160%
143	CITY OF PETERSBURG	1,231,000	0.47117%
144	BRISTOL BAY BOROUGH	940,000	0.35979%
145	NORTH SLOPE BOROUGH	17,000,000	6.50683%
146	WRANGELL PUBLIC SD	184,000	0.07043%
148	CITY OF CORDOVA	880,000	0.33682%
149	NOME CITY SD	211,000	0.08076%
151	CITY OF KING COVE	286,000	0.10947%
152	ALASKA HOUSING FINANCE CORPORATION	4,445,000	1.70134%
153	LOWER YUKON SD	2,184,000	0.83594%
154	NORTHWEST ARCTIC BOROUGH SD	1,717,000	0.65719%
155	SOUTHEAST ISLAND SD	251,000	0.09607%
156	PRIBILOF SD	82,000	0.03139%
157	LOWER KUSKOKWIM SD	4,411,000	1.68833%
158	KODIAK ISLAND BOROUGH SD	1,701,000	0.65107%
159	YUKON FLATS SD	203,000	0.07770%
160	YUKON / KOYUKUK SD	835,000	0.31960%
161	NORTH SLOPE BOROUGH SD	2,647,000	1.01315%
162	ALEUTIAN REGION SD	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	1,148,000	0.43940%
164	LAKE AND PENINSULA BOROUGH SD	491,000	0.18793%
165	SITKA COMMUNITY HOSPITAL	-	0.00000%
166	TANANA SD	23,000	0.00880%
167	SOUTHEAST REGIONAL RESOURCE CENTER	546,000	0.20898%
168	HYDABURG CITY SD	15,000	0.00574%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2024

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	341,000	0.13052%
171	CITY OF BARROW	254,000	0.09722%
172	CITY OF SAINT PAUL	248,000	0.09492%
173	MUNICIPALITY OF ANCHORAGE	46,558,000	17.82029%
174	KODIAK ISLAND BOROUGH	619,000	0.23693%
175	NOME JOINT UTILITY SYSTEM	156,000	0.05971%
176	CITY OF SAND POINT	251,000	0.09607%
177	KETCHIKAN GATEWAY BOROUGH SD	1,515,000	0.57987%
178	CITY OF DILLINGHAM	696,000	0.26640%
179	CITY OF UNALASKA	2,801,000	1.07210%
180	KENAI PENINSULA BOROUGH	5,284,000	2.02248%
181	CITY OF KETCHIKAN	2,458,000	0.94081%
182	CITY OF SEWARD	1,183,000	0.45280%
183	CITY OF FORT YUKON	126,000	0.04823%
184	BRISTOL BAY BOROUGH SD	115,000	0.04402%
185	CORDOVA CITY SD	248,000	0.09492%
186	CITY OF CRAIG	497,000	0.19023%
187	PETERSBURG MEDICAL CENTER	2,233,000	0.85469%
189	HAINES BOROUGH	640,000	0.24496%
190	KENAI PENINSULA BOROUGH SD	4,329,000	1.65694%
191	CITY OF NORTH POLE	775,000	0.29663%
192	CITY OF GALENA	189,000	0.07234%
193	CITY OF NENANA	30,000	0.01148%
195	YUPIIT SD	455,000	0.17415%
196	NENANA CITY SD	410,000	0.15693%
198	CITY OF SAXMAN	7,000	0.00268%
199	CITY OF HOONAH	248,000	0.09492%
200	CITY OF PELICAN	36,000	0.01378%
202	CITY OF WHITTIER	400,000	0.15310%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	316,000	0.12095%
204	CRAIG CITY SD	228,000	0.08727%
205	DILLINGHAM CITY SD	362,000	0.13856%
206	CITY OF THORNE BAY	82,000	0.03139%
208	CITY OF AKUTAN	220,000	0.08421%
209	UNALASKA CITY SD	248,000	0.09492%
211	KASHUNAMIUT SD	416,000	0.15923%
215	CITY OF HOMER	1,682,000	0.64379%
218	SPECIAL EDUCATION SERVICE AGENCY	51,000	0.01952%
219	BARTLETT REGIONAL HOSPITAL	9,064,000	3.46929%
220	NORTHWEST ARCTIC BOROUGH	519,000	0.19865%
221	SAINT MARY'S SD	220,000	0.08421%
223	BRISTOL BAY RHA	341,000	0.13052%
224	COPPER RIVER BASIN RHA	188,000	0.07196%
225	SKAGWAY CITY SD	98,000	0.03751%
227	CITY OF KLAWOCK	170,000	0.06507%
228	PETERSBURG CITY SD	248,000	0.09492%
230	ALEUTIANS EAST BOROUGH	191,000	0.07311%
235	CITY OF HUSLIA	44,000	0.01684%
237	CITY OF KALTAG	7,000	0.00268%
240	HAINES BOROUGH SD	223,000	0.08535%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	7,000	0.00268%
244	ALEUTIANS EAST BOROUGH SD	213,000	0.08153%
246	DELTA/GREELY SD	286,000	0.10947%
247	LAKE AND PENINSULA BOROUGH	115,000	0.04402%
248	CITY AND BOROUGH OF YAKUTAT	220,000	0.08421%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2024

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
249	CITY OF UNALAKLEET	-	0.00000%
251	KLAWOCK CITY SD	128,000	0.04899%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	524,000	0.20056%
257	PELICAN CITY SD	15,000	0.00574%
258	DENALI BOROUGH	152,000	0.05818%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	7,000	0.00268%
262	COOK INLET HOUSING AUTHORITY	2,982,000	1.14137%
263	INTERIOR RHA	317,000	0.12133%
264	YAKUTAT SD	61,000	0.02335%
265	KAKE CITY SD	127,000	0.04861%
267	ALEUTIAN HOUSING AUTHORITY	167,000	0.06392%
270	BERING STRAITS RHA	263,000	0.10066%
271	CITY OF EGEGIK	58,000	0.02220%
275	ILISAGVIK COLLEGE	1,299,000	0.49720%
276	NORTH PACIFIC RIM HA	330,000	0.12631%
278	SAXMAN SEAPORT	8,000	0.00306%
279	TLINGIT-HAIDA RHA	777,000	0.29740%
280	CITY OF TOKSOOK BAY	7,000	0.00268%
281	BARANOF ISLAND HA	186,000	0.07119%
282	CITY OF DELTA JUNCTION	51,000	0.01952%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	305,000	0.11674%
286	CITY OF SELDOVIA	20,000	0.00766%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	224,000	0.08574%
290	CITY OF UPPER KALSKAG	-	0.00000%
291	CITY OF SHAKTOOLIK	7,000	0.00268%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	457,000	0.17492%
296	MUNICIPALITY OF SKAGWAY	1,335,000	0.51098%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	70,000	0.02679%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	181,000	0.06928%
Total		261,264,000	100.00000%

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

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2024

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
101	STATE OF ALASKA (EMPLOYER)	-	-
102	SOUTHWEST REGION SD	(864,218)	33,985
103	ANNETTE ISLAND SD	(532,002)	20,920
104	BERING STRAIT SD	(2,060,653)	81,033
105	CHATHAM SD	(239,744)	9,428
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	(2,896,331)	113,895
108	JUNEAU BOROUGH SD	(3,500,256)	137,644
109	MATANUSKA-SUSITNA BOROUGH	(7,295,054)	286,871
110	MATANUSKA-SUSITNA BOROUGH SD	(8,281,428)	325,659
111	ANCHORAGE SD	(24,231,225)	952,870
112	COPPER RIVER SD	(353,907)	13,917
113	UNIVERSITY OF ALASKA	(36,688,757)	1,442,750
115	CITY OF KENAI	(2,134,859)	83,951
116	FAIRBANKS NORTH STAR BOROUGH	(6,683,137)	262,808
117	FAIRBANKS NORTH STAR BOROUGH SD	(8,252,887)	324,537
118	DENALI BOROUGH SD	(277,418)	10,909
120	CITY AND BOROUGH OF SITKA	(2,797,008)	109,990
121	CHUGACH SD	(221,477)	8,709
122	KETCHIKAN GATEWAY BOROUGH	(1,882,558)	74,030
123	CITY OF SOLDOTNA	(1,234,109)	48,530
124	IDITAROD AREA SD	(242,027)	9,517
125	KUSPUK SD	(438,388)	17,239
126	CITY AND BOROUGH OF JUNEAU	(10,278,149)	404,178
128	CITY OF KODIAK	(2,110,885)	83,009
129	CITY OF FAIRBANKS	(2,460,226)	96,746
131	CITY OF WASILLA	(2,662,295)	104,692
133	SITKA BOROUGH SD	(708,956)	27,879
134	CITY OF PALMER	(1,205,568)	47,408
135	CITY AND BOROUGH OF WRANGELL	(1,004,640)	39,506
136	CITY OF BETHEL	(1,707,887)	67,161
137	VALDEZ CITY SD	(587,943)	23,120
138	HOONAH CITY SD	(139,280)	5,477
139	CITY OF NOME	(1,301,465)	51,179
140	CITY OF KOTZEBUE	(1,388,229)	54,591
141	GALENA CITY SD	(1,376,813)	54,142
143	CITY OF PETERSBURG	(1,405,354)	55,264
144	BRISTOL BAY BOROUGH	(1,073,138)	42,200
145	NORTH SLOPE BOROUGH	(19,407,812)	763,193
146	WRANGELL PUBLIC SD	(210,061)	8,260
148	CITY OF CORDOVA	(1,004,640)	39,506
149	NOME CITY SD	(240,885)	9,473
151	CITY OF KING COVE	(326,508)	12,840
152	ALASKA HOUSING FINANCE CORPORATION	(5,074,572)	199,553
153	LOWER YUKON SD	(2,493,333)	98,048
154	NORTHWEST ARCTIC BOROUGH SD	(1,960,189)	77,083
155	SOUTHEAST ISLAND SD	(286,551)	11,268
156	PRIBILOF SD	(93,614)	3,681
157	LOWER KUSKOKWIM SD	(5,035,756)	198,026
158	KODIAK ISLAND BOROUGH SD	(1,941,923)	76,364
159	YUKON FLATS SD	(231,752)	9,113
160	YUKON / KOYUKUK SD	(953,266)	37,486
161	NORTH SLOPE BOROUGH SD	(3,021,911)	118,834
162	ALEUTIAN REGION SD	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(1,310,598)	51,538
164	LAKE AND PENINSULA BOROUGH SD	(560,543)	22,043
165	SITKA COMMUNITY HOSPITAL	-	-
166	TANANA SD	(26,258)	1,033
167	SOUTHEAST REGIONAL RESOURCE CENTER	(623,333)	24,512
168	HYDABURG CITY SD	(17,125)	673

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2024

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(389,298)	15,309
171	CITY OF BARROW	(289,976)	11,403
172	CITY OF SAINT PAUL	(283,126)	11,134
173	MUNICIPALITY OF ANCHORAGE	(53,152,290)	2,090,163
174	KODIAK ISLAND BOROUGH	(706,673)	27,789
175	NOME JOINT UTILITY SYSTEM	(178,095)	7,003
176	CITY OF SAND POINT	(286,551)	11,268
177	KETCHIKAN GATEWAY BOROUGH SD	(1,729,579)	68,014
178	CITY OF DILLINGHAM	(794,579)	31,246
179	CITY OF UNALASKA	(3,197,722)	125,747
180	KENAI PENINSULA BOROUGH	(6,032,405)	237,218
181	CITY OF KETCHIKAN	(2,806,141)	110,349
182	CITY OF SEWARD	(1,350,555)	53,109
183	CITY OF FORT YUKON	(143,846)	5,657
184	BRISTOL BAY BOROUGH SD	(131,288)	5,163
185	CORDOVA CITY SD	(283,126)	11,134
186	CITY OF CRAIG	(567,393)	22,312
187	PETERSBURG MEDICAL CENTER	(2,549,273)	100,248
189	HAINES BOROUGH	(730,647)	28,732
190	KENAI PENINSULA BOROUGH SD	(4,942,142)	194,345
191	CITY OF NORTH POLE	(884,768)	34,793
192	CITY OF GALENA	(215,769)	8,485
193	CITY OF NENANA	(34,249)	1,347
195	YUPIIT SD	(519,444)	20,427
196	NENANA CITY SD	(468,071)	18,406
198	CITY OF SAXMAN	(7,991)	314
199	CITY OF HOONAH	(283,126)	11,134
200	CITY OF PELICAN	(41,099)	1,616
202	CITY OF WHITTIER	(456,654)	17,957
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(360,757)	14,186
204	CRAIG CITY SD	(260,293)	10,236
205	DILLINGHAM CITY SD	(413,272)	16,252
206	CITY OF THORNE BAY	(93,614)	3,681
208	CITY OF AKUTAN	(251,160)	9,877
209	UNALASKA CITY SD	(283,126)	11,134
211	KASHUNAMIUT SD	(474,921)	18,676
215	CITY OF HOMER	(1,920,232)	75,511
218	SPECIAL EDUCATION SERVICE AGENCY	(58,223)	2,290
219	BARTLETT REGIONAL HOSPITAL	(10,347,789)	406,917
220	NORTHWEST ARCTIC BOROUGH	(592,509)	23,300
221	SAINT MARY'S SD	(251,160)	9,877
223	BRISTOL BAY RHA	(389,298)	15,309
224	COPPER RIVER BASIN RHA	(214,628)	8,440
225	SKAGWAY CITY SD	(111,880)	4,400
227	CITY OF KLAWOCK	(194,078)	7,632
228	PETERSBURG CITY SD	(283,126)	11,134
230	ALEUTIANS EAST BOROUGH	(218,052)	8,575
235	CITY OF HUSLIA	(50,232)	1,975
237	CITY OF KALTAG	(7,991)	314
240	HAINES BOROUGH SD	(254,585)	10,011
242	CITY OF ELIM	-	-
243	CITY OF ATKA	(7,991)	314
244	ALEUTIANS EAST BOROUGH SD	(243,168)	9,562
246	DELTA/GREELY SD	(326,508)	12,840
247	LAKE AND PENINSULA BOROUGH	(131,288)	5,163
248	CITY AND BOROUGH OF YAKUTAT	(251,160)	9,877

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2024

Employer Number	Employer Name	State Proportionate Share of Net OPEB Liability Attributable to Employer	Proportionate Share of OPEB Plan Expense
249	CITY OF UNALAKLEET	-	-
251	KLAWOCK CITY SD	(146,129)	5,746
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	(598,217)	23,524
257	PELICAN CITY SD	(17,125)	673
258	DENALI BOROUGH	(173,529)	6,824
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	(7,991)	314
262	COOK INLET HOUSING AUTHORITY	(3,404,359)	133,873
263	INTERIOR RHA	(361,899)	14,231
264	YAKUTAT SD	(69,640)	2,739
265	KAKE CITY SD	(144,988)	5,702
267	ALEUTIAN HOUSING AUTHORITY	(190,653)	7,497
270	BERING STRAITS RHA	(300,250)	11,807
271	CITY OF EGEGIK	(66,215)	2,604
275	ILISAGVIK COLLEGE	(1,482,985)	58,317
276	NORTH PACIFIC RIM HA	(376,740)	14,815
278	SAXMAN SEAPORT	(9,133)	359
279	TLINGIT-HAIDA RHA	(887,051)	34,882
280	CITY OF TOKSOOK BAY	(7,991)	314
281	BARANOF ISLAND HA	(212,344)	8,350
282	CITY OF DELTA JUNCTION	(58,223)	2,290
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	(348,199)	13,693
286	CITY OF SELDOVIA	(22,833)	898
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(255,726)	10,056
290	CITY OF UPPER KALSKAG	-	-
291	CITY OF SHAKTOOLIK	(7,991)	314
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	(521,728)	20,516
296	MUNICIPALITY OF SKAGWAY	(1,524,084)	59,933
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	(79,915)	3,143
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(206,636)	8,126
Total		(298,268,393)	11,729,117

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

© 2025 Arthur J. Gallagher & Co.

Consulting and insurance brokerage services to be provided by Gallagher Benefit Services, Inc. and/or its affiliate Gallagher Benefit Services (Canada) Group Inc. Gallagher Benefit Services, Inc. is a licensed insurance agency that does business in California as "Gallagher Benefit Services of California Insurance Services" and in Massachusetts as "Gallagher Benefit Insurance Services." Neither Arthur J. Gallagher & Co., nor its affiliates provide accounting, legal or tax advice.



Gallagher

Insurance | Risk Management | Consulting