

# **State of Alaska Teachers' Retirement System Defined Contribution Retirement Plan Occupational Death & Disability**

Information Required Under Governmental  
Accounting Standards Board Statement No.  
75 as of June 30, 2023



November 7, 2023

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, 2023 for June 30, 2024 Reporting - TRS DCR Occupational Death & Disability**

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Teachers' Retirement System Defined Contribution Retirement Plan (TRS DCR) for June 30, 2024 reporting based on a measurement date of June 30, 2023. Please refer to the GASB 74 report dated September 26, 2023 for any supplemental information or documentation.

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

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of TRS DCR in accordance with the requirements of GASB 75 as of the June 30, 2023 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 TRS DCR. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Buck recommends requesting its advanced review of any statement to be based on information contained in this report. Buck will accept no liability for any such statement made without its prior review.

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

In preparing the actuarial results, we have relied upon information provided by the State of Alaska staff regarding TRS DCR plan provisions, participants, assets, contributions, and other matters used in the June 30, 2022 actuarial valuation of TRS DCR. Although we did not audit the data, we reviewed the data for

reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2023 asset statements that were provided to us by staff of the State of Alaska on September 16, 2023.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2022 actuarial valuation of TRS DCR, except as noted herein. We rolled forward the liabilities from June 30, 2022 to the June 30, 2023 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 TRS DCR and to reasonable long-term expectations.

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

Actuarial Standards of Practice No. 27 (ASOP 27) and No. 35 (ASOP 35) require the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions selected by the plan sponsor do not significantly conflict with those that, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Buck provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used, and 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, the signing actuaries have used economic information provided by Buck's Investment Consulting and Financial Risk Management practices. Buck's Capital Market Assumptions provide relevant expected returns, standard deviations, and correlations. Projected returns are then developed for the portfolio using the GEMS<sup>®</sup> Economic Scenario Generator from Conning & Company. This sophisticated model uses a multifactor approach to create internally consistent, realistic economic scenarios for all asset classes that reflect the current economic environment as a starting point. Equity returns include stochastic volatility with jumps to reflect extreme, infrequent events. However, such scenarios do not typically impact the 5<sup>th</sup> through 95<sup>th</sup> percentiles. Corporate bond yields are generated by adding credit spreads to the corresponding zero-coupon Treasury yields. The credit spread is driven by several factors, including equity returns, and also contains a shock process to allow the model to generate scenarios like the 2008 Financial Crisis. GEMS<sup>®</sup> does not, however, model specific risks such as war, pandemics, political risks, severe economic dislocations occurring with greater frequency or severity than predicted by the model, or the risk that relationships among macroeconomic variables may differ from those of the past. From these scenarios, a probabilistic model of expected returns is created, reflecting the duration of investment and the approximate allocation of assets in the portfolio to various asset classes. Under current calibrations, GEMS<sup>®</sup> will tend to show higher expected returns for longer durations and a greater divergence between arithmetic and geometric average returns at higher standard deviations of portfolio return.

Based on the actuaries' analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the GEMS<sup>®</sup> model 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 GEMS<sup>®</sup> model disclosed above, Buck 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. Buck has an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a higher level for accuracy, reasonability, and consistency with prior results. Buck also reviews the third-party model when significant changes are made to the software. This review is performed by experts within Buck who are familiar with applicable accounting rules, as well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed. Significant changes to the internal model that are applicable to multiple clients are generally developed, checked, and reviewed by multiple experts within Buck who are familiar with the details of the required changes.

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

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

Respectfully submitted,



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# Section 1: GASB 75 Information

## OPEB Expense

Measurement Date	June 30, 2023	June 30, 2022
Reporting Date	June 30, 2024	June 30, 2023
Service cost	\$ 339,000	\$ 335,000
Interest cost	61,000	63,000
Expected return on assets	(489,000)	(502,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(43,214)	(43,690)
Current period effect of changes in assumptions	0	(1,786)
Current period difference between projected and actual investment earnings	(5,200)	185,000
Member contributions	0	0
Administrative expenses	10,000	9,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	222,600	37,600
Current period recognition of prior years' deferred inflows of resources	(369,717)	(325,841)
Other additions less other deductions	<u>0</u>	<u>0</u>
Total	\$ (274,531)	\$ (243,717)

The employers' allocation of the OPEB expense for June 30, 2024 reporting is shown in Schedule C in the Appendix.

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

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

- 8.4 years as of June 30, 2022 (for the June 30, 2023 measurement date)
- 8.4 years as of June 30, 2021 (for the June 30, 2022 measurement date)

### **Actuarial Assumptions**

The total OPEB liability as of the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2022 valuation were rolled forward to June 30, 2023.

The actuarial assumptions used in the June 30, 2022 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 June 30, 2022.

### **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, 2022 and June 30, 2023 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, 2023 measurement date is shown in Schedule C in the Appendix.

The chart on the following page provides details of the deferred outflows/inflows as of the June 30, 2023 measurement date:

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2023
June 30, 2017	Liability Gain	10.6 years	\$ (5,094)
June 30, 2018	Liability Gain	10.2 years	\$ (102,118)
June 30, 2019	Assumption Change	9.1 years	\$ (2,253)
June 30, 2019	Liability Gain	9.1 years	\$ (123,451)
June 30, 2020	Asset Loss	5 years	\$ 28,000
June 30, 2020	Liability Gain	9.1 years	\$ (51,560)
June 30, 2021	Asset Gain	5 years	\$ (441,200)
June 30, 2021	Liability Gain	9.1 years	\$ (226,571)
June 30, 2022	Assumption Change	8.4 years	\$ (11,429)
June 30, 2022	Asset Loss	5 years	\$ 555,000
June 30, 2022	Liability Gain	8.4 years	\$ (279,619)
June 30, 2023	Asset Gain	5 years	\$ (20,800)
June 30, 2023	Liability Gain	8.4 years	\$ (319,786)

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

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2023 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, 2022 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2022.

Amounts for the June 30, 2023 measurement date were allocated to employers based on each employer's occupational death and disability contribution relative to the total employer occupational death and disability contributions made in FY2023.



### 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, 2023 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, 2023	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 365	\$ 339	\$ 316
Interest	53	61	68
Benefit payments	(26)	(26)	(26)
Net change to inflows/outflows	<u>(386)</u>	<u>(363)</u>	<u>(344)</u>
Net change in total OPEB liability	\$ 6	\$ 11	\$ 14
Total OPEB liability-beginning	\$ 498	\$ 517	\$ 527
Total OPEB liability-ending (a)	\$ 504	\$ 528	\$ 541
Plan fiduciary net position-ending (b)	\$ 7,447	\$ 7,447	\$ 7,447
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (6,943)	\$ (6,919)	\$ (6,906)

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

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

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

### Actuarial Cost Method

Liabilities and contributions shown in the June 30, 2022 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay. Each year's difference between actual and expected unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll.

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

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

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

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

### Valuation of Assets

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

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<sup>1</sup> Used to determine June 30, 2022 funding assets and liabilities, and contribution rates.

**Changes in Methods Since the Prior Valuation**

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

## **Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 2022 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.

Pub-2010 Teachers Employee table, amount-weighted, and projected with MP-2021 generational improvement.

Deaths are assumed to result from occupational causes 15% of the time.

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

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

Retiree mortality in accordance with 97% of male and 97% of female rates of the Pub-2010 Teachers Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

Beneficiary mortality in accordance with 100% of male and 95% of female rates of the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement. The beneficiary mortality table is applied only after the death of the original member.

### **Turnover**

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

**Disability**

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

Disabilities are assumed to be occupational 15% of the time.

Post-disability mortality in accordance with the Pub-2010 Non-Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

**Retirement**

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

**Spouse Age Difference**

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

**Percent Married for Occupational Death & Disability**

85% of male members and 75% of female members are assumed to be married at termination from active service.

**Part-Time Service**

Part-time employees are assumed to earn 0.75 years of service per year.

**Imputed Data**

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data. Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

**Administrative Expenses**

The Normal Cost as of June 30, 2022 was increased by \$9,000. This amount is based on the average of actual administrative expenses during the last two fiscal years.

**Changes in Assumptions Since the Prior Valuation**

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

**Table 1: Salary Scale**

<b>Years of Service</b>	<b>Percent Increase</b>
< 1	7.25%
1	6.75%
2	6.25%
3	5.75%
4	5.25%
5	5.00%
6	4.75%
7	4.50%
8	4.25%
9	4.00%
10	3.75%
11	3.50%
12	3.25%
13	3.05%
14	3.00%
15	2.95%
16	2.90%
17+	2.85%

**Table 2: Turnover Rates**

**Select Rates during the First 6 Years of Employment**

<b>Years of Service</b>	<b>Male</b>	<b>Female</b>
< 1	28.00%	31.00%
1	28.00%	21.00%
2	19.00%	18.00%
3	17.00%	13.00%
4	13.00%	13.00%
5	13.00%	10.00%

**Ultimate Rates after the First 6 Years of Employment**

<b>Age</b>	<b>Male</b>	<b>Female</b>
< 30	10.50%	8.70%
30 - 34	10.50%	8.70%
35 - 39	10.40%	8.60%
40 - 44	10.30%	8.60%
45 - 49	10.00%	8.40%
50 - 54	9.50%	8.10%
55 - 59	8.80%	7.90%
60 - 64	9.30%	8.70%
65+	10.90%	7.40%

**Table 3: Disability Rates**

Age	Male	Female	Age	Male	Female
< 31	0.0337%	0.0612%	50	0.0601%	0.1093%
31	0.0337%	0.0613%	51	0.0634%	0.1152%
32	0.0337%	0.0613%	52	0.0666%	0.1211%
33	0.0342%	0.0622%	53	0.0746%	0.1356%
34	0.0347%	0.0631%	54	0.0826%	0.1501%
35	0.0353%	0.0641%	55	0.0905%	0.1645%
36	0.0357%	0.0650%	56	0.0985%	0.1790%
37	0.0362%	0.0659%	57	0.1064%	0.1935%
38	0.0371%	0.0674%	58	0.1245%	0.2263%
39	0.0379%	0.0689%	59	0.1426%	0.2592%
40	0.0387%	0.0703%	60	0.1606%	0.2920%
41	0.0395%	0.0718%	61	0.1787%	0.3249%
42	0.0403%	0.0733%	62	0.1967%	0.3577%
43	0.0423%	0.0770%	63	0.2253%	0.4096%
44	0.0443%	0.0806%	64	0.2572%	0.4677%
45	0.0464%	0.0843%	65	0.2933%	0.5332%
46	0.0483%	0.0879%	66	0.3343%	0.6079%
47	0.0504%	0.0916%	67	0.3812%	0.6930%
48	0.0536%	0.0975%	68	0.4345%	0.7900%
49	0.0569%	0.1034%	69	0.4953%	0.9006%
			70+	0.5647%	1.0267%



**Table 4: Retirement Rates**

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

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

## Effective Date

July 1, 2006, with amendments through June 30, 2022.

## Administration of Plan

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

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

## Employers Included

Currently there are 57 employers participating in TRS DCR, including the State of Alaska, 53 school districts, and three other eligible organizations.

## Membership

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

- Permanent full-time or part-time elementary or secondary teachers, school nurses, or a person in a position requiring a teaching certificate as a condition of hire in a public school of the State of Alaska, the Department of Education and Early Development or in the Department of Labor and Workforce Development.
- Full-time or part-time teachers at the University of Alaska or persons occupying full-time administrative positions requiring academic standing who are not in the University's Optional Retirement Plan.

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

## Member Contributions

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

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<sup>1</sup> Includes a summary of occupational death and disability benefits.

### **Occupational Disability Benefits**

- Benefit is 40% of salary at date of disability.
- Disability Benefit Adjustment: The disability benefit is increased by 75% of the cost-of-living increase in the preceding calendar year or 9%, whichever is less.
- Member earns service while on occupational disability.
- Benefits cease when the member becomes eligible for normal retirement at Medicare-eligible age and 10 years of service, or at any age with 30 years of service.

### **Occupational Death Benefits**

- Benefit is 40% of salary.
- Survivor's Pension Adjustment: A survivor's pension is increased by 50% of the cost-of-living increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least age 60 on July 1, or under age 60 if the recipient has been receiving TRS benefits for at least 8 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.

### **Changes in Benefit Provisions Valued Since the Prior Valuation**

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

# Appendix

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	FY2022 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	124,304	31.62028%	163,477	2,073,342	(1,909,865)	67,517	(344,701)
704	CORDOVA CITY SD	922	0.23456%	1,213	15,380	(14,168)	1,605	(4,396)
705	CRAIG CITY SD	1,281	0.32593%	1,685	21,371	(19,686)	1,211	(5,941)
706	FAIRBANKS NORTH STAR BOROUGH SD	33,592	8.54500%	44,178	560,296	(516,118)	36,442	(96,527)
707	HAINES BOROUGH SD	1,114	0.28350%	1,466	18,589	(17,123)	3,332	(4,671)
708	HOONAH CITY SD	593	0.15078%	780	9,887	(9,107)	3,921	(4,121)
709	HYDABURG CITY SD	460	0.11691%	604	7,666	(7,061)	4,655	(4,495)
710	JUNEAU BOROUGH SD	11,897	3.02625%	15,646	198,431	(182,786)	15,634	(34,465)
712	KAKE CITY SD	700	0.17816%	921	11,682	(10,761)	1,346	(2,594)
714	KETCHIKAN GATEWAY BOROUGH SD	8,159	2.07555%	10,731	136,094	(125,363)	3,732	(32,715)
717	KLAWOCK CITY SD	280	0.07115%	368	4,665	(4,297)	1,864	(1,078)
718	KODIAK ISLAND BOROUGH SD	9,046	2.30121%	11,897	150,890	(138,993)	13,604	(30,123)
719	NENANA CITY SD	1,189	0.30244%	1,564	19,831	(18,267)	1,735	(5,258)
720	NOME CITY SD	2,224	0.56581%	2,925	37,100	(34,175)	6,798	(6,553)
722	MATANUSKA-SUSITNA BOROUGH SD	47,082	11.97671%	61,920	785,313	(723,393)	23,178	(150,592)
723	PELICAN CITY SD	85	0.02167%	112	1,421	(1,309)	173	(410)
724	PETERSBURG CITY SD	1,532	0.38960%	2,014	25,546	(23,532)	1,699	(7,889)
727	SITKA BOROUGH SD	3,916	0.99625%	5,151	65,324	(60,174)	3,603	(10,023)
728	SKAGWAY CITY SD	635	0.16161%	836	10,597	(9,761)	1,161	(2,937)
729	UNALASKA CITY SD	1,576	0.40088%	2,073	26,286	(24,213)	2,731	(5,707)
730	VALDEZ CITY SD	1,987	0.50545%	2,613	33,142	(30,529)	3,289	(10,386)
731	WRANGELL PUBLIC SD	808	0.20558%	1,063	13,480	(12,417)	3,232	(2,862)
732	YAKUTAT SD	430	0.10948%	566	7,179	(6,613)	556	(3,068)
733	UNIVERSITY OF ALASKA	10,324	2.62615%	13,577	172,197	(158,620)	8,065	(40,324)
735	GALENA CITY SD	4,127	1.04970%	5,427	68,829	(63,402)	1,785	(22,009)
736	NORTH SLOPE BOROUGH SD	11,276	2.86840%	14,830	188,081	(173,251)	26,916	(37,311)
737	STATE OF ALASKA	1,988	0.50561%	2,614	33,153	(30,539)	1,698	(8,083)
742	BRISTOL BAY BOROUGH SD	629	0.16009%	828	10,497	(9,669)	1,770	(3,683)
743	SOUTHEAST REGIONAL RESOURCE CENTER	473	0.12040%	622	7,895	(7,272)	1,051	(2,035)
744	DILLINGHAM CITY SD	2,525	0.64234%	3,321	42,118	(38,797)	4,462	(8,066)
746	KENAI PENINSULA BOROUGH SD	24,844	6.31965%	32,673	414,379	(381,707)	16,666	(64,864)
748	SAINT MARY'S SD	850	0.21634%	1,118	14,185	(13,067)	1,542	(4,101)
751	NORTHWEST ARCTIC BOROUGH SD	10,127	2.57620%	13,319	168,921	(155,602)	31,149	(29,861)
752	BERING STRAIT SD	12,938	3.29125%	17,016	215,807	(198,791)	17,773	(37,864)
753	LOWER YUKON SD	9,172	2.33310%	12,062	152,981	(140,919)	20,051	(37,061)
754	LOWER KUSKOKWIM SD	17,048	4.33652%	22,420	284,346	(261,926)	32,191	(58,344)
755	KUSPUK SD	2,980	0.75809%	3,919	49,708	(45,789)	6,679	(21,303)
756	SOUTHWEST REGION SD	3,651	0.92877%	4,802	60,899	(56,098)	9,449	(10,725)
757	LAKE AND PENINSULA BOROUGH SD	3,265	0.83067%	4,295	54,467	(50,172)	8,843	(17,723)
758	ALEUTIAN REGION SD	352	0.08942%	462	5,863	(5,401)	1,008	(1,884)
759	PRIBILOF SD	304	0.07738%	400	5,074	(4,674)	1,663	(887)
761	IDITAROD AREA SD	1,361	0.34631%	1,790	22,707	(20,917)	3,313	(7,770)
762	YUKON / KOYUKUK SD	3,660	0.93111%	4,814	61,053	(56,239)	7,553	(14,415)
763	YUKON FLATS SD	1,349	0.34312%	1,774	22,498	(20,724)	4,955	(3,999)
764	DENALI BOROUGH SD	1,217	0.30946%	1,600	20,291	(18,691)	1,761	(4,196)
765	DELTA/GREELY SD	1,720	0.43743%	2,262	28,682	(26,421)	2,798	(4,260)
766	ALASKA GATEWAY SD	2,508	0.63796%	3,298	41,831	(38,533)	2,009	(13,414)
767	COPPER RIVER SD	1,337	0.34001%	1,758	22,295	(20,537)	1,241	(5,645)
768	CHATHAM SD	788	0.20052%	1,037	13,148	(12,111)	2,730	(2,776)
769	SOUTHEAST ISLAND SD	1,049	0.26679%	1,379	17,493	(16,114)	4,623	(3,712)
770	ANNETTE ISLAND SD	2,049	0.52121%	2,695	34,175	(31,481)	3,325	(7,706)
771	CHUGACH SD	406	0.10329%	534	6,772	(6,238)	2,083	(1,953)
775	TANANA SD	211	0.05379%	278	3,527	(3,249)	1,355	(1,086)
777	KASHUNAMIUT SD	974	0.24768%	1,281	16,241	(14,960)	6,304	(4,447)
778	YUPIIT SD	1,547	0.39358%	2,035	25,807	(23,772)	16,532	(6,799)
779	SPECIAL EDUCATION SERVICE AGENCY	803	0.20426%	1,056	13,393	(12,337)	1,182	(3,209)
780	ALEUTIANS EAST BOROUGH SD	1,449	0.36870%	1,906	24,175	(22,269)	2,411	(4,339)
<b>Total</b>		<b>393,116</b>	<b>100.00000%</b>	<b>517,000</b>	<b>6,557,000</b>	<b>(6,040,000)</b>	<b>459,954</b>	<b>(1,267,365)</b>

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

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2022

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (6.25% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)
701	ANCHORAGE SD				(1,915,873)	(1,906,703)
704	CORDOVA CITY SD				(14,212)	(14,144)
705	CRAIG CITY SD				(19,748)	(19,653)
706	FAIRBANKS NORTH STAR BOROUGH SD				(517,742)	(515,264)
707	HAINES BOROUGH SD				(17,177)	(17,095)
708	HOONAH CITY SD				(9,136)	(9,092)
709	HYDABURG CITY SD				(7,083)	(7,049)
710	JUNEAU BOROUGH SD				(183,361)	(182,483)
712	KAKE CITY SD				(10,795)	(10,743)
714	KETCHIKAN GATEWAY BOROUGH SD				(125,758)	(125,156)
717	KLAWOCK CITY SD				(4,311)	(4,290)
718	KODIAK ISLAND BOROUGH SD				(139,430)	(138,763)
719	NENANA CITY SD				(18,325)	(18,237)
720	NOME CITY SD				(34,282)	(34,118)
722	MATANUSKA-SUSITNA BOROUGH SD				(725,669)	(722,195)
723	PELICAN CITY SD				(1,313)	(1,307)
724	PETERSBURG CITY SD				(23,606)	(23,493)
727	SITKA BOROUGH SD				(60,363)	(60,074)
728	SKAGWAY CITY SD				(9,792)	(9,745)
729	UNALASKA CITY SD				(24,289)	(24,173)
730	VALDEZ CITY SD				(30,625)	(30,479)
731	WRANGELL PUBLIC SD				(12,456)	(12,396)
732	YAKUTAT SD				(6,633)	(6,602)
733	UNIVERSITY OF ALASKA				(159,119)	(158,357)
735	GALENA CITY SD				(63,601)	(63,297)
736	NORTH SLOPE BOROUGH SD				(173,796)	(172,964)
737	STATE OF ALASKA				(30,635)	(30,488)
742	BRISTOL BAY BOROUGH SD				(9,700)	(9,653)
743	SOUTHEAST REGIONAL RESOURCE CENTER				(7,295)	(7,260)
744	DILLINGHAM CITY SD				(38,919)	(38,733)
746	KENAI PENINSULA BOROUGH SD				(382,907)	(381,075)
748	SAINT MARY'S SD				(13,108)	(13,045)
751	NORTHWEST ARCTIC BOROUGH SD				(156,092)	(155,345)
752	BERING STRAIT SD				(199,417)	(198,462)
753	LOWER YUKON SD				(141,362)	(140,686)
754	LOWER KUSKOKWIM SD				(262,750)	(261,492)
755	KUSPUK SD				(45,933)	(45,713)
756	SOUTHWEST REGION SD				(56,274)	(56,005)
757	LAKE AND PENINSULA BOROUGH SD				(50,330)	(50,089)
758	ALEUTIAN REGION SD				(5,418)	(5,392)
759	PRIBILOF SD				(4,689)	(4,666)
761	IDITAROD AREA SD				(20,983)	(20,882)
762	YUKON / KOYUKUK SD				(56,416)	(56,146)
763	YUKON FLATS SD				(20,790)	(20,690)
764	DENALI BOROUGH SD				(18,750)	(18,661)
765	DELTA/GREELY SD				(26,504)	(26,377)
766	ALASKA GATEWAY SD				(38,654)	(38,469)
767	COPPER RIVER SD				(20,601)	(20,503)
768	CHATHAM SD				(12,149)	(12,091)
769	SOUTHEAST ISLAND SD				(16,165)	(16,087)
770	ANNETTE ISLAND SD				(31,580)	(31,429)
771	CHUGACH SD				(6,258)	(6,228)
775	TANANA SD				(3,259)	(3,244)
777	KASHUNAMIUT SD				(15,007)	(14,935)
778	YUPIIT SD				(23,847)	(23,733)
779	SPECIAL EDUCATION SERVICE AGENCY				(12,376)	(12,317)
780	ALEUTIANS EAST BOROUGH SD				(22,339)	(22,232)
<b>Total</b>		<b>1268.28%</b>	<b>423,783,000</b>	<b>-1.43%</b>	<b>(6,059,000)</b>	<b>(6,030,000)</b>

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

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2023

Employer Number	Employer Name	FY2023 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
701	ANCHORAGE SD	130,060	31.64011%	167,060	2,356,239	(2,189,179)	56,965	(393,402)
704	CORDOVA CITY SD	1,095	0.26628%	1,406	19,830	(18,424)	1,370	(6,241)
705	CRAIG CITY SD	1,473	0.35829%	1,892	26,682	(24,790)	1,029	(7,961)
706	FAIRBANKS NORTH STAR BOROUGH SD	34,194	8.31860%	43,922	619,486	(575,564)	41,397	(105,904)
707	HAINES BOROUGH SD	1,065	0.25908%	1,368	19,294	(17,926)	3,846	(4,590)
708	HOONAH CITY SD	508	0.12360%	653	9,204	(8,552)	4,597	(3,613)
709	HYDABURG CITY SD	93	0.02252%	119	1,677	(1,558)	8,173	(3,081)
710	JUNEAU BOROUGH SD	12,751	3.10194%	16,378	231,001	(214,623)	13,313	(42,990)
712	KAKE CITY SD	752	0.18293%	966	13,623	(12,657)	1,119	(3,040)
714	KETCHIKAN GATEWAY BOROUGH SD	8,812	2.14381%	11,319	159,650	(148,331)	3,179	(38,144)
717	KLAWOCK CITY SD	441	0.10724%	566	7,986	(7,420)	1,601	(3,181)
718	KODIAK ISLAND BOROUGH SD	10,366	2.52166%	13,314	187,788	(174,474)	11,433	(45,355)
719	NENANA CITY SD	1,140	0.27734%	1,464	20,653	(19,189)	2,559	(5,084)
720	NOME CITY SD	2,574	0.62629%	3,307	46,640	(43,333)	5,810	(10,760)
722	MATANUSKA-SUSITNA BOROUGH SD	52,062	12.66522%	66,872	943,179	(876,307)	20,417	(204,553)
723	PELICAN CITY SD	95	0.02315%	122	1,724	(1,602)	150	(498)
724	PETERSBURG CITY SD	1,714	0.41685%	2,201	31,043	(28,842)	1,411	(9,438)
727	SITKA BOROUGH SD	4,110	0.99980%	5,279	74,455	(69,176)	3,029	(11,813)
728	SKAGWAY CITY SD	605	0.14729%	778	10,969	(10,191)	1,623	(2,786)
729	UNALASKA CITY SD	1,803	0.43850%	2,315	32,655	(30,340)	2,308	(8,215)
730	VALDEZ CITY SD	2,322	0.56482%	2,982	42,063	(39,080)	2,825	(13,605)
731	WRANGELL PUBLIC SD	845	0.20550%	1,085	15,303	(14,218)	2,765	(3,053)
732	YAKUTAT SD	379	0.09220%	487	6,866	(6,379)	1,241	(2,725)
733	UNIVERSITY OF ALASKA	12,698	3.08915%	16,311	230,049	(213,738)	7,316	(69,013)
735	GALENA CITY SD	4,287	1.04300%	5,507	77,672	(72,165)	1,808	(21,841)
736	NORTH SLOPE BOROUGH SD	9,255	2.25138%	11,887	167,660	(155,773)	50,527	(33,595)
737	STATE OF ALASKA	2,376	0.57800%	3,052	43,043	(39,992)	1,475	(12,602)
742	BRISTOL BAY BOROUGH SD	549	0.13354%	705	9,945	(9,239)	2,633	(3,313)
743	SOUTHEAST REGIONAL RESOURCE CENTER	349	0.08493%	448	6,325	(5,877)	2,446	(1,706)
744	DILLINGHAM CITY SD	2,576	0.62662%	3,309	46,664	(43,356)	4,387	(8,629)
746	KENAI PENINSULA BOROUGH SD	25,340	6.16456%	32,549	459,075	(426,526)	20,834	(73,179)
748	SAINT MARY'S SD	828	0.20142%	1,064	15,000	(13,936)	1,936	(3,935)
751	NORTHWEST ARCTIC BOROUGH SD	10,511	2.55709%	13,501	190,426	(176,925)	27,396	(33,006)
752	BERING STRAIT SD	13,135	3.19530%	16,871	237,954	(221,083)	19,066	(41,518)
753	LOWER YUKON SD	9,083	2.20966%	11,667	164,554	(152,887)	21,925	(37,610)
754	LOWER KUSKOKWIM SD	15,997	3.89165%	20,548	289,811	(269,263)	47,090	(58,317)
755	KUSPUK SD	2,598	0.63196%	3,337	47,062	(43,725)	11,344	(19,206)
756	SOUTHWEST REGION SD	3,836	0.93317%	4,927	69,494	(64,566)	8,111	(12,169)
757	LAKE AND PENINSULA BOROUGH SD	2,216	0.53905%	2,846	40,143	(37,297)	20,309	(14,358)
758	ALEUTIAN REGION SD	365	0.08883%	469	6,615	(6,146)	861	(1,875)
759	PRIBILOF SD	307	0.07463%	394	5,558	(5,164)	1,502	(967)
761	IDITAROD AREA SD	1,320	0.32116%	1,696	23,917	(22,221)	3,867	(7,289)
762	YUKON / KOYUKUK SD	4,396	1.06951%	5,647	79,646	(73,999)	6,541	(22,960)
763	YUKON FLATS SD	2,516	0.61217%	3,232	45,588	(42,356)	4,490	(19,873)
764	DENALI BOROUGH SD	1,215	0.29556%	1,561	22,011	(20,450)	2,105	(4,330)
765	DELTA/GREELY SD	1,722	0.41897%	2,212	31,201	(28,989)	3,172	(4,781)
766	ALASKA GATEWAY SD	2,051	0.49894%	2,634	37,156	(34,522)	7,925	(11,737)
767	COPPER RIVER SD	1,253	0.30483%	1,610	22,701	(21,091)	2,624	(5,384)
768	CHATHAM SD	996	0.24241%	1,280	18,052	(16,772)	2,385	(5,354)
769	SOUTHEAST ISLAND SD	1,050	0.25537%	1,348	19,018	(17,669)	4,440	(3,847)
770	ANNETTE ISLAND SD	2,377	0.57831%	3,053	43,067	(40,014)	2,921	(11,419)
771	CHUGACH SD	557	0.13545%	715	10,087	(9,372)	1,831	(3,795)
775	TANANA SD	125	0.03029%	160	2,256	(2,096)	2,179	(808)
777	KASHUNAMIUT SD	1,171	0.28479%	1,504	21,208	(19,704)	5,283	(6,669)
778	YUPIIT SD	2,375	0.57788%	3,051	43,035	(39,983)	14,264	(17,532)
779	SPECIAL EDUCATION SERVICE AGENCY	927	0.22558%	1,191	16,799	(15,608)	1,023	(4,541)
780	ALEUTIANS EAST BOROUGH SD	1,446	0.35181%	1,858	26,199	(24,342)	2,761	(4,621)
<b>Total</b>		<b>411,060</b>	<b>100.00%</b>	<b>528,000</b>	<b>7,447,000</b>	<b>(6,919,000)</b>	<b>510,933</b>	<b>(1,511,814)</b>

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

State of Alaska Teachers' Retirement System DCR - Occupational Death  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/202

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% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.25% Discount Rate)
701	ANCHORAGE SD				(2,196,773)	(2,185,066)
704	CORDOVA CITY SD				(18,488)	(18,389)
705	CRAIG CITY SD				(24,876)	(24,744)
706	FAIRBANKS NORTH STAR BOROUGH SD				(577,560)	(574,482)
707	HAINES BOROUGH SD				(17,988)	(17,892)
708	HOONAH CITY SD				(8,581)	(8,535)
709	HYDABURG CITY SD				(1,563)	(1,555)
710	JUNEAU BOROUGH SD				(215,368)	(214,220)
712	KAKE CITY SD				(12,701)	(12,633)
714	KETCHIKAN GATEWAY BOROUGH SD				(148,845)	(148,052)
717	KLAWOCK CITY SD				(7,446)	(7,406)
718	KODIAK ISLAND BOROUGH SD				(175,079)	(174,146)
719	NENANA CITY SD				(19,255)	(19,153)
720	NOME CITY SD				(43,483)	(43,252)
722	MATANUSKA-SUSITNA BOROUGH SD				(879,347)	(874,660)
723	PELICAN CITY SD				(1,607)	(1,599)
724	PETERSBURG CITY SD				(28,942)	(28,788)
727	SITKA BOROUGH SD				(69,416)	(69,046)
728	SKAGWAY CITY SD				(10,227)	(10,172)
729	UNALASKA CITY SD				(30,445)	(30,283)
730	VALDEZ CITY SD				(39,216)	(39,007)
731	WRANGELL PUBLIC SD				(14,268)	(14,192)
732	YAKUTAT SD				(6,401)	(6,367)
733	UNIVERSITY OF ALASKA				(214,480)	(213,337)
735	GALENA CITY SD				(72,415)	(72,029)
736	NORTH SLOPE BOROUGH SD				(156,313)	(155,480)
737	STATE OF ALASKA				(40,130)	(39,916)
742	BRISTOL BAY BOROUGH SD				(9,272)	(9,222)
743	SOUTHEAST REGIONAL RESOURCE CENTER				(5,897)	(5,866)
744	DILLINGHAM CITY SD				(43,506)	(43,274)
746	KENAI PENINSULA BOROUGH SD				(428,005)	(425,724)
748	SAINT MARY'S SD				(13,985)	(13,910)
751	NORTHWEST ARCTIC BOROUGH SD				(177,539)	(176,593)
752	BERING STRAIT SD				(221,850)	(220,667)
753	LOWER YUKON SD				(153,417)	(152,599)
754	LOWER KUSKOKWIM SD				(270,197)	(268,757)
755	KUSPUK SD				(43,877)	(43,643)
756	SOUTHWEST REGION SD				(64,790)	(64,445)
757	LAKE AND PENINSULA BOROUGH SD				(37,426)	(37,227)
758	ALEUTIAN REGION SD				(6,168)	(6,135)
759	PRIBILOF SD				(5,182)	(5,154)
761	IDITAROD AREA SD				(22,298)	(22,179)
762	YUKON / KOYUKUK SD				(74,256)	(73,860)
763	YUKON FLATS SD				(42,503)	(42,276)
764	DENALI BOROUGH SD				(20,521)	(20,412)
765	DELTA/GREELY SD				(29,089)	(28,934)
766	ALASKA GATEWAY SD				(34,642)	(34,457)
767	COPPER RIVER SD				(21,164)	(21,052)
768	CHATHAM SD				(16,831)	(16,741)
769	SOUTHEAST ISLAND SD				(17,730)	(17,636)
770	ANNETTE ISLAND SD				(40,152)	(39,938)
771	CHUGACH SD				(9,405)	(9,354)
775	TANANA SD				(2,103)	(2,092)
777	KASHUNAMIUT SD				(19,773)	(19,667)
778	YUPIIT SD				(40,122)	(39,908)
779	SPECIAL EDUCATION SERVICE AGENCY				(15,662)	(15,578)
780	ALEUTIANS EAST BOROUGH SD				(24,426)	(24,296)
<b>Total</b>		<b>1410.42%</b>	<b>455,927,000</b>	<b>-1.52%</b>	<b>(6,943,000)</b>	<b>(6,906,000)</b>

All amounts are determined without rounding. Rounded amounts are displa



State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

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	
701	ANCHORAGE SD	(2,189,179)	31.64011%	-	-	-	38,285	18,681	56,965
704	CORDOVA CITY SD	(18,424)	0.26628%	-	-	-	322	1,048	1,370
705	CRAIG CITY SD	(24,790)	0.35829%	-	-	-	434	596	1,029
706	FAIRBANKS NORTH STAR BOROUGH SD	(575,564)	8.31860%	-	-	-	10,066	31,331	41,397
707	HAINES BOROUGH SD	(17,926)	0.25908%	-	-	-	313	3,532	3,846
708	HOONAH CITY SD	(8,552)	0.12360%	-	-	-	150	4,447	4,597
709	HYDABURG CITY SD	(1,558)	0.02252%	-	-	-	27	8,146	8,173
710	JUNEAU BOROUGH SD	(214,623)	3.10194%	-	-	-	3,753	9,559	13,313
712	KAKE CITY SD	(12,657)	0.18293%	-	-	-	221	898	1,119
714	KETCHIKAN GATEWAY BOROUGH SD	(148,331)	2.14381%	-	-	-	2,594	585	3,179
717	KLAWOCK CITY SD	(7,420)	0.10724%	-	-	-	130	1,471	1,601
718	KODIAK ISLAND BOROUGH SD	(174,474)	2.52166%	-	-	-	3,051	8,382	11,433
719	NENANA CITY SD	(19,189)	0.27734%	-	-	-	336	2,224	2,559
720	NOME CITY SD	(43,333)	0.62629%	-	-	-	758	5,052	5,810
722	MATANUSKA-SUSITNA BOROUGH SD	(876,307)	12.66522%	-	-	-	15,325	5,092	20,417
723	PELICAN CITY SD	(1,602)	0.02315%	-	-	-	28	122	150
724	PETERSBURG CITY SD	(28,842)	0.41685%	-	-	-	504	907	1,411
727	SITKA BOROUGH SD	(69,176)	0.99980%	-	-	-	1,210	1,819	3,029
728	SKAGWAY CITY SD	(10,191)	0.14729%	-	-	-	178	1,444	1,623
729	UNALASKA CITY SD	(30,340)	0.43850%	-	-	-	531	1,778	2,308
730	VALDEZ CITY SD	(39,080)	0.56482%	-	-	-	683	2,142	2,825
731	WRANGELL PUBLIC SD	(14,218)	0.20550%	-	-	-	249	2,516	2,765
732	YAKUTAT SD	(6,379)	0.09220%	-	-	-	112	1,129	1,241
733	UNIVERSITY OF ALASKA	(213,738)	3.08915%	-	-	-	3,738	3,578	7,316
735	GALENA CITY SD	(72,165)	1.04300%	-	-	-	1,262	546	1,808
736	NORTH SLOPE BOROUGH SD	(155,773)	2.25138%	-	-	-	2,724	47,803	50,527
737	STATE OF ALASKA	(39,992)	0.57800%	-	-	-	699	775	1,475
742	BRISTOL BAY BOROUGH SD	(9,239)	0.13354%	-	-	-	162	2,471	2,633
743	SOUTHEAST REGIONAL RESOURCE CENTER	(5,877)	0.08493%	-	-	-	103	2,343	2,446
744	DILLINGHAM CITY SD	(43,356)	0.62662%	-	-	-	758	3,629	4,387
746	KENAI PENINSULA BOROUGH SD	(426,526)	6.16456%	-	-	-	7,459	13,375	20,834
748	SAINT MARY'S SD	(13,936)	0.20142%	-	-	-	244	1,692	1,936
751	NORTHWEST ARCTIC BOROUGH SD	(176,925)	2.55709%	-	-	-	3,094	24,302	27,396
752	BERING STRAIT SD	(221,083)	3.19530%	-	-	-	3,866	15,199	19,066
753	LOWER YUKON SD	(152,887)	2.20966%	-	-	-	2,674	19,251	21,925
754	LOWER KUSKOKWIM SD	(269,263)	3.89165%	-	-	-	4,709	42,381	47,090
755	KUSPUK SD	(43,725)	0.63196%	-	-	-	765	10,579	11,344
756	SOUTHWEST REGION SD	(64,566)	0.93317%	-	-	-	1,129	6,982	8,111
757	LAKE AND PENINSULA BOROUGH SD	(37,297)	0.53905%	-	-	-	652	19,656	20,309
758	ALEUTIAN REGION SD	(6,146)	0.08883%	-	-	-	107	753	861
759	PRIBILOF SD	(5,164)	0.07463%	-	-	-	90	1,411	1,502
761	IDITAROD AREA SD	(22,221)	0.32116%	-	-	-	389	3,479	3,867
762	YUKON / KOYUKUK SD	(73,999)	1.06951%	-	-	-	1,294	5,247	6,541
763	YUKON FLATS SD	(42,356)	0.61217%	-	-	-	741	3,749	4,490
764	DENALI BOROUGH SD	(20,450)	0.29556%	-	-	-	358	1,747	2,105
765	DELTA/GREELY SD	(28,989)	0.41897%	-	-	-	507	2,665	3,172
766	ALASKA GATEWAY SD	(34,522)	0.49894%	-	-	-	604	7,321	7,925
767	COPPER RIVER SD	(21,091)	0.30483%	-	-	-	369	2,255	2,624
768	CHATHAM SD	(16,772)	0.24241%	-	-	-	293	2,091	2,385
769	SOUTHEAST ISLAND SD	(17,669)	0.25537%	-	-	-	309	4,131	4,440
770	ANNETTE ISLAND SD	(40,014)	0.57831%	-	-	-	700	2,221	2,921
771	CHUGACH SD	(9,372)	0.13545%	-	-	-	164	1,667	1,831
775	TANANA SD	(2,096)	0.03029%	-	-	-	37	2,142	2,179
777	KASHUNAMIUT SD	(19,704)	0.28479%	-	-	-	345	4,938	5,283
778	YUPIIT SD	(39,983)	0.57788%	-	-	-	699	13,565	14,264
779	SPECIAL EDUCATION SERVICE AGENCY	(15,608)	0.22558%	-	-	-	273	750	1,023
780	ALEUTIANS EAST BOROUGH SD	(24,342)	0.35181%	-	-	-	426	2,335	2,761
<b>Total</b>		<b>(6,919,000)</b>	<b>100.00000%</b>	-	-	-	<b>121,000</b>	<b>389,933</b>	<b>510,933</b>

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

State of Alaska Teachers' Retirement System DCR - Occupational Death i  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2023

		Deferred Inflows of Resources				OPEB Expense Recognized				
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
									Contributions	Total
701	ANCHORAGE SD	(350,635)	(4,329)	-	-	(38,438)	(393,402)	(86,862)	(3,139)	(90,000)
704	CORDOVA CITY SD	(2,951)	(36)	-	-	(3,254)	(6,241)	(731)	(350)	(1,081)
705	CRAIG CITY SD	(3,971)	(49)	-	-	(3,942)	(7,961)	(984)	(446)	(1,430)
706	FAIRBANKS NORTH STAR BOROUGH SD	(92,187)	(1,138)	-	-	(12,579)	(105,904)	(22,837)	2,008	(20,829)
707	HAINES BOROUGH SD	(2,871)	(35)	-	-	(1,683)	(4,590)	(711)	379	(332)
708	HOONAH CITY SD	(1,370)	(17)	-	-	(2,227)	(3,613)	(339)	219	(120)
709	HYDABURG CITY SD	(250)	(3)	-	-	(2,828)	(3,081)	(62)	726	664
710	JUNEAU BOROUGH SD	(34,376)	(424)	-	-	(8,190)	(42,990)	(8,516)	275	(8,241)
712	KAKE CITY SD	(2,027)	(25)	-	-	(988)	(3,040)	(502)	31	(471)
714	KETCHIKAN GATEWAY BOROUGH SD	(23,758)	(293)	-	-	(14,093)	(38,144)	(5,885)	(2,287)	(8,173)
717	KLAWOCK CITY SD	(1,188)	(15)	-	-	(1,978)	(3,181)	(294)	(22)	(316)
718	KODIAK ISLAND BOROUGH SD	(27,945)	(345)	-	-	(17,065)	(45,355)	(6,923)	(790)	(7,712)
719	NENANA CITY SD	(3,073)	(38)	-	-	(1,972)	(5,084)	(761)	(19)	(780)
720	NOME CITY SD	(6,941)	(86)	-	-	(3,734)	(10,760)	(1,719)	330	(1,389)
722	MATANUSKA-SUSITNA BOROUGH SD	(140,356)	(1,733)	-	-	(62,465)	(204,553)	(34,770)	(9,360)	(44,130)
723	PELICAN CITY SD	(257)	(3)	-	-	(238)	(498)	(64)	(23)	(87)
724	PETERSBURG CITY SD	(4,620)	(57)	-	-	(4,762)	(9,438)	(1,144)	(615)	(1,760)
727	SITKA BOROUGH SD	(11,080)	(137)	-	-	(596)	(11,813)	(2,745)	216	(2,529)
728	SKAGWAY CITY SD	(1,632)	(20)	-	-	(1,134)	(2,786)	(404)	(33)	(437)
729	UNALASKA CITY SD	(4,859)	(60)	-	-	(3,296)	(8,215)	(1,204)	(189)	(1,393)
730	VALDEZ CITY SD	(6,259)	(77)	-	-	(7,269)	(13,605)	(1,551)	(995)	(2,546)
731	WRANGELL PUBLIC SD	(2,277)	(28)	-	-	(748)	(3,053)	(564)	266	(298)
732	YAKUTAT SD	(1,022)	(13)	-	-	(1,691)	(2,725)	(253)	(162)	(415)
733	UNIVERSITY OF ALASKA	(34,234)	(423)	-	-	(34,357)	(69,013)	(8,481)	(4,501)	(12,982)
735	GALENA CITY SD	(11,558)	(143)	-	-	(10,140)	(21,841)	(2,863)	(1,803)	(4,667)
736	NORTH SLOPE BOROUGH SD	(24,950)	(308)	-	-	(8,337)	(33,595)	(6,181)	5,586	(594)
737	STATE OF ALASKA	(6,405)	(79)	-	-	(6,117)	(12,602)	(1,587)	(807)	(2,394)
742	BRISTOL BAY BOROUGH SD	(1,480)	(18)	-	-	(1,815)	(3,313)	(367)	112	(255)
743	SOUTHEAST REGIONAL RESOURCE CENTER	(941)	(12)	-	-	(753)	(1,706)	(233)	254	21
744	DILLINGHAM CITY SD	(6,944)	(86)	-	-	(1,599)	(8,629)	(1,720)	376	(1,345)
746	KENAI PENINSULA BOROUGH SD	(68,316)	(843)	-	-	(4,020)	(73,179)	(16,924)	1,591	(15,332)
748	SAINT MARY'S SD	(2,232)	(28)	-	-	(1,676)	(3,935)	(553)	(47)	(600)
751	NORTHWEST ARCTIC BOROUGH SD	(28,338)	(350)	-	-	(4,318)	(33,006)	(7,020)	3,105	(3,915)
752	BERING STRAIT SD	(35,410)	(437)	-	-	(5,671)	(41,518)	(8,772)	1,978	(6,794)
753	LOWER YUKON SD	(24,487)	(302)	-	-	(12,820)	(37,610)	(6,066)	1,857	(4,210)
754	LOWER KUSKOKWIM SD	(43,127)	(532)	-	-	(14,657)	(58,317)	(10,684)	4,417	(6,266)
755	KUSPUK SD	(7,003)	(86)	-	-	(12,116)	(19,206)	(1,735)	(367)	(2,101)
756	SOUTHWEST REGION SD	(10,341)	(128)	-	-	(1,700)	(12,169)	(2,562)	711	(1,851)
757	LAKE AND PENINSULA BOROUGH SD	(5,974)	(74)	-	-	(8,311)	(14,358)	(1,480)	1,740	260
758	ALEUTIAN REGION SD	(984)	(12)	-	-	(879)	(1,875)	(244)	3	(241)
759	PRIBILOF SD	(827)	(10)	-	-	(129)	(967)	(205)	263	58
761	IDITAROD AREA SD	(3,559)	(44)	-	-	(3,686)	(7,289)	(882)	(137)	(1,019)
762	YUKON / KOYUKUK SD	(11,852)	(146)	-	-	(10,961)	(22,960)	(2,936)	(870)	(3,806)
763	YUKON FLATS SD	(6,784)	(84)	-	-	(13,005)	(19,873)	(1,681)	(1,096)	(2,777)
764	DENALI BOROUGH SD	(3,275)	(40)	-	-	(1,014)	(4,330)	(811)	58	(753)
765	DELTA/GREELY SD	(4,643)	(57)	-	-	(80)	(4,781)	(1,150)	451	(699)
766	ALASKA GATEWAY SD	(5,529)	(68)	-	-	(6,139)	(11,737)	(1,370)	(161)	(1,531)
767	COPPER RIVER SD	(3,378)	(42)	-	-	(1,964)	(5,384)	(837)	(109)	(946)
768	CHATHAM SD	(2,686)	(33)	-	-	(2,634)	(5,354)	(665)	(76)	(742)
769	SOUTHEAST ISLAND SD	(2,830)	(35)	-	-	(982)	(3,847)	(701)	513	(188)
770	ANNETTE ISLAND SD	(6,409)	(79)	-	-	(4,931)	(11,419)	(1,588)	(451)	(2,039)
771	CHUGACH SD	(1,501)	(19)	-	-	(2,275)	(3,795)	(372)	(111)	(482)
775	TANANA SD	(336)	(4)	-	-	(468)	(808)	(83)	259	175
777	KASHUNAMIUT SD	(3,156)	(39)	-	-	(3,474)	(6,669)	(782)	452	(330)
778	YUPIIT SD	(6,404)	(79)	-	-	(11,049)	(17,532)	(1,586)	753	(834)
779	SPECIAL EDUCATION SERVICE AGENCY	(2,500)	(31)	-	-	(2,011)	(4,541)	(619)	(233)	(852)
780	ALEUTIANS EAST BOROUGH SD	(3,899)	(48)	-	-	(674)	(4,621)	(966)	271	(694)
<b>Total</b>		<b>(1,108,199)</b>	<b>(13,681)</b>	<b>-</b>	<b>-</b>	<b>(389,933)</b>	<b>(1,511,814)</b>	<b>(274,531)</b>	<b>(0)</b>	<b>(274,531)</b>

All amounts are determined without rounding. Rounded amounts are display

State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2023

Employer Number	Employer Name	FY2024	FY2025	FY2026	FY2027	FY2028	Thereafter
701	ANCHORAGE SD	(68,042)	(76,902)	(7,103)	(65,755)	(49,217)	(69,418)
704	CORDOVA CITY SD	(896)	(970)	(383)	(826)	(615)	(1,181)
705	CRAIG CITY SD	(1,181)	(1,281)	(491)	(1,158)	(1,091)	(1,729)
706	FAIRBANKS NORTH STAR BOROUGH SD	(15,056)	(17,385)	966	(14,141)	(8,711)	(10,179)
707	HAINES BOROUGH SD	(152)	(225)	347	(192)	(276)	(245)
708	HOONAH CITY SD	(34)	(69)	204	27	284	571
709	HYDABURG CITY SD	680	673	723	604	475	1,937
710	JUNEAU BOROUGH SD	(6,088)	(6,956)	(114)	(5,897)	(4,444)	(6,178)
712	KAKE CITY SD	(344)	(395)	8	(347)	(268)	(574)
714	KETCHIKAN GATEWAY BOROUGH SD	(6,685)	(7,285)	(2,556)	(6,575)	(5,120)	(6,745)
717	KLAWOCK CITY SD	(242)	(272)	(35)	(198)	(208)	(625)
718	KODIAK ISLAND BOROUGH SD	(5,962)	(6,668)	(1,106)	(5,538)	(5,099)	(9,549)
719	NENANA CITY SD	(588)	(666)	(54)	(527)	(297)	(392)
720	NOME CITY SD	(954)	(1,130)	252	(977)	(651)	(1,490)
722	MATANUSKA-SUSITNA BOROUGH SD	(35,340)	(38,887)	(10,947)	(33,790)	(25,507)	(39,665)
723	PELICAN CITY SD	(71)	(77)	(26)	(67)	(56)	(50)
724	PETERSBURG CITY SD	(1,470)	(1,587)	(668)	(1,485)	(1,151)	(1,666)
727	SITKA BOROUGH SD	(1,835)	(2,115)	91	(1,728)	(1,151)	(2,046)
728	SKAGWAY CITY SD	(335)	(376)	(51)	(269)	(110)	(22)
729	UNALASKA CITY SD	(1,089)	(1,212)	(244)	(1,128)	(812)	(1,423)
730	VALDEZ CITY SD	(2,154)	(2,312)	(1,066)	(1,954)	(1,146)	(2,148)
731	WRANGELL PUBLIC SD	(155)	(213)	241	(120)	(58)	16
732	YAKUTAT SD	(351)	(377)	(174)	(305)	(203)	(74)
733	UNIVERSITY OF ALASKA	(10,838)	(11,703)	(4,888)	(10,560)	(8,341)	(15,368)
735	GALENA CITY SD	(3,943)	(4,235)	(1,934)	(3,810)	(2,976)	(3,135)
736	NORTH SLOPE BOROUGH SD	988	338	5,304	1,006	2,817	6,499
737	STATE OF ALASKA	(1,993)	(2,155)	(880)	(2,011)	(1,539)	(2,550)
742	BRISTOL BAY BOROUGH SD	(162)	(199)	95	(206)	(108)	(100)
743	SOUTHEAST REGIONAL RESOURCE CENTER	80	56	243	84	13	265
744	DILLINGHAM CITY SD	(910)	(1,085)	297	(1,020)	(736)	(787)
746	KENAI PENINSULA BOROUGH SD	(11,054)	(12,780)	819	(10,488)	(7,669)	(11,172)
748	SAINT MARY'S SD	(461)	(517)	(73)	(470)	(317)	(162)
751	NORTHWEST ARCTIC BOROUGH SD	(2,140)	(2,856)	2,785	(1,998)	132	(1,533)
752	BERING STRAIT SD	(4,577)	(5,472)	1,577	(4,486)	(3,857)	(5,638)
753	LOWER YUKON SD	(2,676)	(3,295)	1,580	(2,784)	(3,252)	(5,257)
754	LOWER KUSKOKWIM SD	(3,566)	(4,655)	3,930	(3,113)	(2,054)	(1,769)
755	KUSPUK SD	(1,663)	(1,840)	(446)	(1,599)	(1,356)	(958)
756	SOUTHWEST REGION SD	(1,203)	(1,465)	594	(1,036)	(286)	(661)
757	LAKE AND PENINSULA BOROUGH SD	634	484	1,673	571	(43)	2,631
758	ALEUTIAN REGION SD	(179)	(204)	(8)	(180)	(223)	(220)
759	PRIBILOF SD	110	89	253	97	4	(18)
761	IDITAROD AREA SD	(796)	(886)	(177)	(616)	(320)	(627)
762	YUKON / KOYUKUK SD	(3,064)	(3,363)	(1,004)	(3,071)	(2,037)	(3,880)
763	YUKON FLATS SD	(2,352)	(2,523)	(1,173)	(2,327)	(2,191)	(4,817)
764	DENALI BOROUGH SD	(548)	(631)	21	(454)	(278)	(336)
765	DELTA/GREELY SD	(408)	(526)	399	(401)	(204)	(467)
766	ALASKA GATEWAY SD	(1,184)	(1,324)	(224)	(1,071)	(317)	308
767	COPPER RIVER SD	(735)	(820)	(147)	(724)	(297)	(37)
768	CHATHAM SD	(573)	(641)	(107)	(523)	(329)	(796)
769	SOUTHEAST ISLAND SD	(11)	(82)	481	5	(2)	201
770	ANNETTE ISLAND SD	(1,637)	(1,799)	(524)	(1,551)	(1,098)	(1,889)
771	CHUGACH SD	(388)	(426)	(128)	(383)	(214)	(425)
775	TANANA SD	196	188	255	151	168	413
777	KASHUNAMIUT SD	(132)	(212)	416	(185)	(131)	(1,142)
778	YUPIIT SD	(432)	(594)	680	(403)	(704)	(1,815)
779	SPECIAL EDUCATION SERVICE AGENCY	(696)	(759)	(261)	(675)	(370)	(758)
780	ALEUTIANS EAST BOROUGH SD	(450)	(549)	227	(386)	(327)	(375)
<b>Total</b>		<b>(205,131)</b>	<b>(233,131)</b>	<b>(12,531)</b>	<b>(196,965)</b>	<b>(143,872)</b>	<b>(209,249)</b>

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

Employer Number	Employer Name	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
701	ANCHORAGE SD	130,060	124,304	111,817	103,478	96,597	-	-	-
704	CORDOVA CITY SD	1,095	922	858	655	705	-	-	-
705	CRAIG CITY SD	1,473	1,281	999	830	775	-	-	-
706	FAIRBANKS NORTH STAR BOROUGH SD	34,194	33,592	33,091	29,578	27,525	-	-	-
707	HAINES BOROUGH SD	1,065	1,114	910	955	839	-	-	-
708	HOONAH CITY SD	508	593	848	617	629	-	-	-
709	HYDABURG CITY SD	93	460	668	683	203	-	-	-
710	JUNEAU BOROUGH SD	12,751	11,897	11,418	10,729	9,657	-	-	-
712	KAKE CITY SD	752	700	605	515	597	-	-	-
714	KETCHIKAN GATEWAY BOROUGH SD	8,812	8,159	7,089	6,242	5,419	-	-	-
717	KLAWOCK CITY SD	441	280	296	306	327	-	-	-
718	KODIAK ISLAND BOROUGH SD	10,366	9,046	7,981	7,048	7,047	-	-	-
719	NENANA CITY SD	1,140	1,189	1,057	878	912	-	-	-
720	NOME CITY SD	2,574	2,224	2,257	2,237	2,206	-	-	-
722	MATANUSKA-SUSITNA BOROUGH SD	52,062	47,082	43,794	37,124	35,154	-	-	-
723	PELICAN CITY SD	95	85	89	82	53	-	-	-
724	PETERSBURG CITY SD	1,714	1,532	1,385	1,026	990	-	-	-
727	SITKA BOROUGH SD	4,110	3,916	3,612	3,322	3,349	-	-	-
728	SKAGWAY CITY SD	605	635	641	552	505	-	-	-
729	UNALASKA CITY SD	1,803	1,576	1,521	1,312	1,315	-	-	-
730	VALDEZ CITY SD	2,322	1,987	1,898	1,557	1,612	-	-	-
731	WRANGELL PUBLIC SD	845	808	965	867	744	-	-	-
732	YAKUTAT SD	379	430	414	257	208	-	-	-
733	UNIVERSITY OF ALASKA	12,698	10,324	8,916	7,538	7,695	-	-	-
735	GALENA CITY SD	4,287	4,127	3,319	3,042	2,249	-	-	-
736	NORTH SLOPE BOROUGH SD	9,255	11,276	11,604	10,033	10,516	-	-	1,458
737	STATE OF ALASKA	2,376	1,988	1,849	1,495	1,394	-	-	-
742	BRISTOL BAY BOROUGH SD	549	629	484	420	496	-	-	-
743	SOUTHEAST REGIONAL RESOURCE CENTER	349	473	403	357	295	-	-	-
744	DILLINGHAM CITY SD	2,576	2,525	2,431	2,259	2,051	-	-	-
746	KENAI PENINSULA BOROUGH SD	25,340	24,844	22,595	20,462	19,979	-	-	-
748	SAINT MARY'S SD	828	850	789	745	571	-	-	-
751	NORTHWEST ARCTIC BOROUGH SD	10,511	10,127	10,098	10,404	10,740	-	-	-
752	BERING STRAIT SD	13,135	12,938	11,327	10,860	10,445	-	-	-
753	LOWER YUKON SD	9,083	9,172	7,727	6,280	6,768	-	-	-
754	LOWER KUSKOKWIM SD	15,997	17,048	14,307	14,810	14,286	-	-	-
755	KUSPUK SD	2,598	2,980	1,684	2,052	1,675	-	-	-
756	SOUTHWEST REGION SD	3,836	3,651	3,781	3,754	3,596	-	-	-
757	LAKE AND PENINSULA BOROUGH SD	2,216	3,265	3,141	2,280	1,684	-	-	-
758	ALEUTIAN REGION SD	365	352	354	251	189	-	-	-
759	PRIBILOF SD	307	304	337	289	283	-	-	-
761	IDITAROD AREA SD	1,320	1,361	1,230	904	1,070	-	-	-
762	YUKON / KOYUKUK SD	4,396	3,660	3,711	3,150	3,167	-	-	-
763	YUKON FLATS SD	2,516	1,349	1,407	1,376	1,258	-	-	-
764	DENALI BOROUGH SD	1,215	1,217	1,188	1,030	984	-	-	-
765	DELTA/GREELY SD	1,722	1,720	1,588	1,514	1,587	-	-	-
766	ALASKA GATEWAY SD	2,051	2,508	2,109	1,692	1,752	-	-	-
767	COPPER RIVER SD	1,253	1,337	1,227	1,177	1,049	-	-	-
768	CHATHAM SD	996	788	899	793	791	-	-	-
769	SOUTHEAST ISLAND SD	1,050	1,049	1,129	1,190	976	-	-	-
770	ANNETTE ISLAND SD	2,377	2,049	2,098	1,713	1,656	-	-	-
771	CHUGACH SD	557	406	518	498	425	-	-	-
775	TANANA SD	125	211	259	227	211	-	-	(5)
777	KASHUNAMIUT SD	1,171	974	979	732	1,183	-	-	-
778	YUPIIT SD	2,375	1,547	2,189	2,390	1,868	-	-	-
779	SPECIAL EDUCATION SERVICE AGENCY	927	803	763	673	722	-	-	-
780	ALEUTIANS EAST BOROUGH SD	1,446	1,449	1,337	1,290	1,170	-	-	-
<b>Total</b>		<b>411,060</b>	<b>393,116</b>	<b>361,989</b>	<b>328,528</b>	<b>312,145</b>	-	-	<b>1,453</b>

**State of Alaska Teachers' Retirement System DCR - Occupational Death & Disability  
Schedule E - Contribution History - Historical**

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	<b>FY2015</b>	<b>FY2014</b>
<b>Total Plan Contributions</b>	-	-