State of Alaska Teachers' Retirement System

Information Required Under Governmental Accounting Standards Board Statement No. 68 as of June 30, 2024





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 68 Report as of June 30, 2024 for June 30, 2025 Reporting - TRS

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. 68 (GASB 68) for the State of Alaska Teachers' Retirement System (TRS) for June 30, 2025 reporting based on a measurement date of June 30, 2024. Please refer to the GASB 67 report dated October 4, 2024 for any supplemental information or documentation.

This report covers the pension portion of TRS. The healthcare portion of TRS will be addressed in a separate report prepared in accordance with GASB Statement No. 75.

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 in accordance with the requirements of GASB 68 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 TRS. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Gallagher recommends requesting its advanced review of any statement to be based on information contained in this report. Gallagher will accept no liability for any such statement made without its prior review.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 68 required disclosure of the sensitivity of net pension 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 plan provisions, participants, assets, contributions, and other matters used in the June 30, 2023 actuarial valuation of TRS. 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 24, 2024.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2023 actuarial valuation of TRS, except as noted herein. We rolled forward the liabilities from June 30, 2023 to the June 30, 2024 measurement date, as GASB 68 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of TRS 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 pension liability" and "plan fiduciary net position as a percentage of the total pension liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 68 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.

This report was prepared under the overall direction of David Kershner, who meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. He 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.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174 and Brett can be reached at (260) 423-1072.

Respectfully submitted,

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

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¹ Through FY2039

1 GASB 68 Information

Pension Expense

Measurement Date	June 30, 2024	June 30, 2023
Reporting Date	June 30, 2025	June 30, 2024
Service cost	\$ 40,266,000	\$ 44,003,000
Interest cost	550,443,000	540,174,000
Projected return on assets	(429,778,000)	(425,534,000)
Current period		
Effect of changes in benefit terms	0	0
Effect of changes in assumptions	0	0
Difference between expected and actual experience	191,678,000	118,504,000
Difference between projected and actual investment earnings	(17,985,800)	(3,178,200)
Member contributions	(28,441,000)	(31,835,000)
Administrative expenses	3,689,000	3,310,000
Service purchases and plan transfers	0	0
Current period recognition of prior years'		
Deferred outflows of resources	212,565,200	242,866,709
Deferred inflows of resources	(243,248,600)	(245,494,673)
Other additions less other deductions	(36,000)	(31,000)
Total	\$ 279,151,800	\$ 242,784,836

The employers' allocation of the pension 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, but not less than 1 year, as shown below.

- 1.0 year as of June 30, 2023 (for the June 30, 2024 measurement date)
- 1.0 year as of June 30, 2022 (for the June 30, 2023 measurement date)

Actuarial Assumptions

The total pension 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 68 Information

Actuarial Cost Method

Entry Age Normal, level percent of pay.

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net Pension Liability

The employers' allocations of net pension 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	Туре	Original Amortization Period	Deferred utflow/(Inflow) of June 30, 2024
June 30, 2021	Asset Gain	5 years	\$ (240,070,400)
June 30, 2022	Asset Loss	5 years	\$ 352,390,400
June 30, 2023	Asset Gain	5 years	\$ (9,534,600)
June 30, 2024	Asset Gain	5 years	\$ (71,943,200)

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 68 Information

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

The table below shows the development of the net pension 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	\$ 51,197	\$ 40,266	\$ 32,252		
Interest	527,042	550,443	567,906		
Benefit payments	(573,974)	(573,974)	(573,974)		
Net change to inflows/outflows	207,840	<u>191,678</u>	<u>177,684</u>		
Net change in total pension liability	\$ 212,105	\$ 208,413	\$ 203,868		
Total pension liability - beginning	\$ 8,688,059	\$ 7,857,964	\$ 7,156,702		
Total pension liability - ending (a)	\$ 8,900,164	\$ 8,066,377	\$ 7,360,570		
Plan fiduciary net position - ending (b)	\$ 6,216,525	\$ 6,216,525	\$ 6,216,525		
Plan's net pension liability (asset) - ending (a) - (b)	\$ 2,683,639	\$ 1,849,852	\$ 1,144,045		

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. 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 pension 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.

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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.

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.

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.

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). Disability rates cease once a member is eligible for retirement.

Post-disability mortality in accordance with 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).

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

The modified cash refund annuity is valued as a three-year certain and life annuity.

Spouse Age Difference

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

Percent Married

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

Dependent Children

For the participants who are assumed to be married, those between ages 25 and 45 are assumed to have two dependent children.

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.

Rehire Assumption

The Normal Cost used for determining contribution rates includes a rehire assumption of 12.00% 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.

Re-Employment Option

All re-employed retirees are assumed to return to work under the Standard Option.

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

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

Unused Sick Leave

5.25 days of unused sick leave for each year of service are assumed to be available to be credited once the member is retired, terminates, or dies.

Final Average Earnings

Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

Contribution Refunds

0% 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.

Early Retirement Factors

State of Alaska staff provided the early retirement factors, which reflect grandfathered factors.

Alaska Cost-of-Living Adjustments (COLA)

Of those benefit recipients who are eligible for the Alaska COLA, 60% are assumed to remain in Alaska and receive the COLA.

Postretirement Pension Adjustment (PRPA)

50% and 75% of assumed inflation, or 1.25% and 1.875% respectively, is valued for the annual automatic PRPA as specified in the statute.

Expenses

The investment return assumption is net of investment expenses. The Normal Cost as of June 30, 2023 was increased by \$3,558,000 for administrative expenses.

Changes in Assumptions Since the Prior Valuation

The assumptions used in the June 30, 2023 actuarial valuation are the same as those used in the June 30, 2022 valuation, except 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

	-
Years of Service	Percent Increase
< 1	7.00%
1	6.50%
2	6.00%
3	5.75%
4	5.50%
5	5.25%
6	5.00%
7	4.75%
8	4.50%
9	4.25%
10	4.00%
11	3.75%
12	3.50%
13	3.45%
14	3.35%
15	3.25%
16	3.15%
17	3.05%
18	3.00%
19	2.95%
20+	2.85%

Table 2: Turnover Rates

Select Rates during the First 8 Years of Employment

Years of Service	Male	Female
< 1	20.40%	17.00%
1	20.40%	17.00%
2	16.80%	14.00%
3	14.40%	12.00%
4	12.00%	10.00%
5	10.80%	9.00%
6	9.00%	7.50%
7	7.20%	6.00%

Ultimate Rates after the First 8 Years of Employment

Age	Male	Female
< 30	3.60%	4.60%
30 - 34	3.60%	5.40%
35 - 39	3.60%	3.90%
40 - 44	3.10%	2.60%
45 - 49	3.10%	2.60%
50 - 54	4.60%	4.80%
55+	2.80%	4.80%

Table 3: Disability Rates

Age	Male	Female
< 31	0.0337%	0.0612%
31	0.0337%	0.0613%
32	0.0337%	0.0613%
33	0.0342%	0.0622%
34	0.0347%	0.0631%
35	0.0353%	0.0641%
36	0.0357%	0.0650%
37	0.0362%	0.0659%
38	0.0371%	0.0674%
39	0.0379%	0.0689%
40	0.0387%	0.0703%
41	0.0395%	0.0718%
42	0.0403%	0.0733%
43	0.0423%	0.0770%
44	0.0443%	0.0806%
45	0.0464%	0.0843%
46	0.0483%	0.0879%
47	0.0504%	0.0916%
48	0.0536%	0.0975%
49	0.0569%	0.1034%

Age	Male	Female
50	0.0601%	0.1093%
51	0.0634%	0.1152%
52	0.0666%	0.1211%
53	0.0746%	0.1356%
54	0.0826%	0.1501%
55	0.0905%	0.1645%
56	0.0985%	0.1790%
57	0.1064%	0.1935%
58	0.1245%	0.2263%
59	0.1426%	0.2592%
60	0.1606%	0.2920%
61	0.1787%	0.3249%
62	0.1967%	0.3577%
63	0.2253%	0.4096%
64	0.2572%	0.4677%
65	0.2933%	0.5332%
66	0.3343%	0.6079%
67	0.3812%	0.6930%
68	0.4345%	0.7900%
69	0.4953%	0.9006%
70+	0.5647%	1.0267%

Table 4: Retirement Rates

	Redu	uced	Unreduced				
Age	Male	Female	Male	Female			
< 45	N/A	N/A	3.00%	3.00%			
45	N/A	N/A	5.50%	7.00%			
46	N/A	N/A	5.50%	7.00%			
47	N/A	N/A	5.50%	7.00%			
48	N/A	N/A	5.50%	7.00%			
49	N/A	N/A	5.50%	7.00%			
50	5.00%	5.00%	12.50%	13.00%			
51	5.00%	5.00%	12.50%	13.00%			
52	5.00%	10.00%	12.50%	13.00%			
53	5.00%	5.00%	12.50%	13.00%			
54	10.00%	5.00%	12.50%	13.00%			
55	14.50%	11.00%	20.00%	17.50%			
56	9.50%	11.00%	20.00%	17.50%			
57	9.50%	11.00%	20.00%	17.50%			
58	9.50%	11.00%	20.00%	17.50%			
59	9.50%	11.00%	20.00%	17.50%			
60 - 64	N/A	N/A	19.50%	23.50%			
65 - 69	N/A	N/A	28.00%	23.50%			
70 - 74	N/A	N/A	30.00%	36.00%			
75 - 79	N/A	N/A	50.00%	50.00%			
80+	N/A	N/A	100.00%	100.00%			

Effective Date

July 1, 1955, with amendments through June 30, 2023. Chapter 97, 1990 Session Laws of Alaska, created a two-tier retirement system. Members who were first hired under TRS before July 1, 1990 (Tier 1) are eligible for different benefits than members hired after June 30, 1990 (Tier 2). 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 Teachers' 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 TRS funds.

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

Employers Included

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

Membership

Membership in TRS is mandatory for the following employees hired before July 1, 2006:

- certificated full-time and part-time elementary and secondary teachers, certificated school nurses, and certificated employees in positions requiring teaching certificates;
- positions requiring a teaching certificate as a condition of employment in the Department of Education and Early Development and the Department of Labor and Workforce Development;
- University of Alaska full-time and part-time teachers, and full-time administrative employees in positions requiring academic standing if approved by the TRS administrator;
- certain full-time or part-time teachers of Alaska Native language or culture who have elected to be covered under TRS;
- members on approved sabbatical leave under AS 14.20.310;
- certain State legislators who have elected to be covered under TRS; and
- a teacher who has filed for worker's compensation benefits due to an on-the-job assault and who, as a result of the physical injury, is placed on leave without pay.

Employees participating in the University of Alaska's Optional Retirement Plan or other retirement plans funded by the State are not covered by TRS.

Employees who work half-time in TRS and Public Employees' Retirement System (PERS) simultaneously are eligible for half-time TRS and PERS 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

TRS members receive a year of membership credit if they work a minimum of 172 days during the school year (July 1 through June 30 of the following year). Fractional credit is determined based on the number of days worked. Part-time members who work at least 50% of full-time receive membership credit for each day in proportion to full-time service. Credit is granted for all Alaskan public school service.

Members may claim other types of service, including:

- Outside teaching service in out-of-state schools or Alaska private schools (not more than ten years may be claimed);
- Military service (not more than five years of military service or ten years of combined outside and military service may be claimed);
- Alaska Bureau of Indian Affairs (BIA) service;
- Retroactive Alaskan service that was not creditable at the time it occurred, but later became creditable because of legislative change;
- Unused sick leave credit after members retire; and
- Leave of absence without pay.

Except for retroactive Alaska service that occurred before July 1, 1955, and unused sick leave, contributions are required for all claimed service.

Members receiving TRS disability benefits continue to earn TRS credit while disabled.

Survivors who are receiving occupational death benefits continue to earn TRS service credit while occupational survivor benefits are being paid.

Employer Contributions

TRS 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 AS14.25.070 effective July 1, 2008, each TRS employer will pay a simple uniform contribution rate of 12.56% of member payroll.

Additional State Contributions

Pursuant to AS14.25.085 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that, when combined with the employer contribution of 12.56%, will be sufficient to pay the total contribution rate adopted by the Board.

Member Contributions

Mandatory Contributions

Members are required to contribute 8.65% of their base salaries. Members' contributions are deducted from gross salaries before federal income taxes are withheld.

Contributions for Claimed Service

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

1% Supplemental Contributions

Members who joined the system before July 1, 1982 and elected to participate in the supplemental contributions provision are required to contribute an additional 1% of their salaries. Supplemental contributions are deducted from gross salaries after federal income taxes are withheld. Under the supplemental provision, an eligible spouse or dependent child will receive a survivor's allowance or spouse's pension if the member dies (see below). Supplemental contributions are only refundable upon death (see below).

Interest

Members' contributions earn 4.5% interest, compounded annually on June 30.

Refund of Contributions

Terminated members may receive refunds of their member contribution accounts which includes their mandatory 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 TRS service may be reinstated upon reemployment in TRS. 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, 1990 (Tier 1), and age 60 or early retirement at age 55 if they were hired on or after July 1, 1990 (Tier 2). Additionally, they must have at least:
 - (i) eight years of paid-up membership service;
 - (ii) 15 years of paid-up creditable service, the last five years of which are membership service, and they were first hired under TRS before July 1, 1975;
 - (iii) five years of paid-up membership service and three years of paid-up Alaska Bureau of Indian Affairs service;
 - (iv) 12 years of combined part-time and full-time paid-up membership service;
 - (v) two years of paid-up membership service if they are vested in PERS; or
 - (vi) one year of paid-up membership service if they are retired from PERS.

- b. Members may retire at any age when they have:
 - (i) 25 years of paid-up creditable service, the last five years of which are membership service;
 - (ii) 20 years of paid-up membership service;
 - (iii) 20 years of combined paid-up membership and Alaska Bureau of Indian Affairs service, the last five years of which are membership service; or
 - (iv) 20 years of combined paid-up part-time and full-time membership 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 to retire at any age under (b) above. Members may receive early, actuarially reduced benefits when they reach early retirement age and complete the service required.

Members may select joint and survivor options and a last survivor 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 base salary (ABS) times the total TRS service times the percentage multiplier. The ABS is determined by averaging the salaries earned during the three highest school years. Members must earn at least 115 days of credit in a school year to include it in the ABS calculation. TRS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers are 2% for the first 20 years and 2.5% for all remaining service. Service before July 1, 1990 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 TRS contributions are not eligible to retire unless they return to TRS employment and pay back their refunds plus interest or accrue additional service which qualifies them for retirement. TRS refunds must be paid in full if the corresponding service is to count toward the minimum service requirements for retirement. Refunded TRS 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

Retirees who return to work in a permanent full-time or part-time TRS position after a normal retirement are eligible to return under the Standard Option.

Under the Standard Option, retirement benefits are suspended while retired members are reemployed under TRS. During reemployment, members earn additional TRS service and contributions are withheld from their wages.

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

- a. forfeit the three years of incentive credits that they received;
- b. owe TRS 110% of the benefits that they received under the RIP, which may include costs for health insurance, excluding amounts that they paid to participate; 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.

Disability Benefits

Monthly disability benefits are paid to permanently disabled members until they die, recover, or become eligible for normal retirement. To be eligible, members must have at least five years of paid-up membership service.

Disability benefits are equal to 50% of the member's base salary at the time of disability. The benefit is increased by 10% of the base salary for each minor child, up to a maximum of 40%. Members continue to earn TRS service until eligible for normal retirement.

Members are appointed to normal retirement on the first of the month after they become eligible.

Death Benefits

Death benefits may be paid to a spouse, dependent children, or a designated beneficiary upon the death of a member.

Occupational Death

When an active member dies from occupational causes, a monthly survivor's pension may be paid to the spouse or to the member's dependent children if there is no spouse, unless benefits are payable under the supplemental contributions provision. The pension equals 40% of the member's base salary on the date of death or disability. On the member's normal retirement date, the benefit converts to a normal retirement benefit based on the member's average base salary on the date of death and TRS service, including service accumulated from the date of death to normal retirement date.

If there is no surviving spouse or dependent children, the designated beneficiary receives the member's contribution account, which includes mandatory contributions, supplemental contributions, indebtedness payments, and interest earned. The designated beneficiary also receives a lump sum payment equal to \$1,000 plus \$100 for each year of TRS service, up to a maximum of \$3,000.

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 (see below), unless benefits are payable under the supplemental contributions provision. The monthly benefit is based on the member's average base salary and TRS service accrued on the date of death.

Upon the death of an active member who has less than one year of service or an inactive member who is not vested, the designated beneficiary receives the member's contribution account, which includes mandatory contributions, supplemental contributions, indebtedness payments, and interest earned. If the member has more than one year of TRS service or is vested, the designated beneficiary also receives a lump sum payment equal to \$1,000 plus \$100 for each year of TRS service, up to a maximum of \$3,000. An additional \$500 may be payable if the member is survived by dependent children.

Supplemental Contributions Provision

Members are eligible for supplemental coverage if they joined TRS before July 1, 1982, elected to participate in the supplemental provision, and made the required contributions. A survivor's allowance or spouse's pension may be payable if the member made supplemental contributions for at least one year and dies while in membership service or while disabled under TRS. In addition, the allowance and pension may be payable if the member dies while retired or in deferred vested status if supplemental contributions were made for at least five years.

Survivor's Allowance

If the member is survived by dependent children, the surviving spouse and dependent children are entitled to a survivor's allowance. The allowance for the spouse is equal to 35% of the member's base salary at the time of death or disability, plus 10% for each dependent child up to a maximum of 40%. The allowance terminates and a spouse's pension becomes payable when there is no longer an eligible dependent child.

Spouse's Pension

A monthly spouse's pension is payable to the surviving spouse if there are no dependent children. The spouse's pension is equal to 50% of the retirement benefit that the deceased member was receiving or the unreduced retirement benefit that the deceased member would have received if retired at the time of death. The spouse's pension begins on the first of the month after the member's death or termination of the survivor's allowance.

Death After Retirement

If a joint and survivor option was selected at retirement, the eligible spouse receives continuing, lifetime monthly benefits after the member dies. A survivor's allowance or spouse's pension may be payable if the member participated in the supplemental contributions provision. If a joint and survivor option was not selected and benefits are not payable under the supplemental contributions provision, the designated beneficiary receives the member's contribution account, less any benefits already paid and the member's last benefit check.

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 TRS 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 eight years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who were first hired before July 1, 1990 (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. The following benefit recipients are eligible:

- a. members who were first hired under TRS before July 1, 1990 (Tier 1) and their survivors;
- b. members who were first hired under TRS after June 30, 1990 (Tier 2) 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

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Schedule A - I	Employers' Allocation of Net Pension Liability as of 6/30/2023								Di				
Employer		FY2023 Present Value of Future	Employer	Total Pension	Plan Fiduciary	Net Pension	Total Deferred	Total Deferred	Plan Fiduciary Net Position as % of Total Pension	Covered	Net Pension Liability as % of Covered	Net Pension Liability 1% Decrease in Discount Rate	Net Pension Liability 1% Increase in Discount Rate
Number	Employer Name	Contributions	Proportion	Liability	Net Position	Liability	Outflows	Inflows	Liability	Payroll	Payroll	(6.25%)	(8.25%)
701	ANCHORAGE SD	234,511,000	13.72426%	1,078,447,596	837,114,128	241,333,468	9,895,468					355,257,884	145,090,431
704	CORDOVA CITY SD	1,731,000	0.10130%	7,960,363	6,179,005	1,781,359	73,042					2,622,271	1,070,958
705	CRAIG CITY SD	1,963,000	0.11488%	9,027,264	7,007,155	2,020,108	82,831	_				2,973,725	1,214,495
706	FAIRBANKS NORTH STAR BOROUGH SD	58,340,000	3.41423%	268,288,621	208,251,375	60,037,246	2,461,725	-				88,378,562	36,094,579
707	HAINES BOROUGH SD	1,371,000	0.08023%	6,304,829	4,893,943	1,410,886	57,851	-				2,076,911	848,229
708	HOONAH CITY SD	501,000	0.02932%	2,303,953	1,788,377	515,575	21,140	-				758,959	309,965
709	HYDABURG CITY SD	882,000	0.05162%	4,056,060	3,148,401	907,659	37,217	-				1,336,131	545,688
710	JUNEAU BOROUGH SD	23,479,000	1.37406%	107,973,064	83,811,005	24,162,058	990,724	-				35,568,054	14,526,305
712 714	KAKE CITY SD	868,000	0.05080%	3,991,678 63,958,830	3,098,426	893,252	36,626	-				1,314,923	537,026
714	KETCHIKAN GATEWAY BOROUGH SD KLAWOCK CITY SD	13,908,000 968,000	0.81394% 0.05665%	4,451,549	49,646,214 3,455,388	14,312,616 996,161	586,864 40,846					21,069,061 1,466,412	8,604,789 598,895
718	KODIAK ISLAND BOROUGH SD	12,394,000	0.72533%	56,996,386	44,241,816	12,754,570	522,979					18,775,521	7,668,087
719	NENANA CITY SD	2,395,000	0.14016%	11,013,905	8,549,229	2,464,676	101,060	_				3,628,157	1,481,771
720	NOME CITY SD	3,297,000	0.19295%	15,161,940	11,769,023	3,392,917	139,121	-				4,994,586	2,039,832
722	MATANUSKA-SUSITNA BOROUGH SD	89,190,000	5.21966%	410,158,760	318,374,017	91,784,744	3,763,477	-				135,112,855	55,181,273
723	PELICAN CITY SD	98,000	0.00574%	450,673	349,822	100,851	4,135	-				148,459	60,632
724	PETERSBURG CITY SD	2,802,000	0.16398%	12,885,580	10,002,063	2,883,517	118,234	-				4,244,716	1,733,579
727	SITKA SCHOOL DISTRICT	8,183,000	0.47889%	37,631,227	29,210,165	8,421,062	345,291	-				12,396,328	5,062,769
728	SKAGWAY CITY SD	931,000	0.05448%	4,281,397	3,323,312	958,085	39,285	-				1,410,361	576,004
729 730	UNALASKA CITY SD VALDEZ CITY SD	2,079,000 4,023,000	0.12167% 0.23544%	9,560,714 18,500,602	7,421,231 14,360,564	2,139,483 4,140,038	87,726 169,755	-				3,149,452 6,094,394	1,286,264 2,489,004
731	WRANGELL PUBLIC SCHOOLS	1,415,000	0.23344%	6,507,172	5,051,006	1,456,166	59,708	-				2.143.566	875.451
732	YAKUTAT SD	390.000	0.02282%	1,793,496	1,392,150	401,346	16,457	-				590,806	241,290
733	UNIVERSITY OF ALASKA	23,739,000	1.38927%	109,168,728	84,739,105	24,429,622	1,001,695	-				35,961,925	14,687,165
735	GALENA CITY SD	5,664,000	0.33147%	26,047,082	20,218,303	5,828,779	238,999	-				8,580,325	3,504,280
736	NORTH SLOPE BOROUGH SD	12,146,000	0.71082%	55,855,907	43,356,551	12,499,355	512,515	-				18,399,829	7,514,651
737	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	11,191,000	0.65493%	51,464,140	39,947,568	11,516,572	472,217	-				16,953,111	6,923,799
742	BRISTOL BAY BOROUGH SD	931,000	0.05448%	4,281,397	3,323,312	958,085	39,285	-				1,410,361	576,004
743	SOUTHEAST REGIONAL RESOURCE CENTER	614,000	0.03593%	2,823,607	2,191,744	631,863	25,908	-				930,141	379,878
744 746	DILLINGHAM CITY SD KENAI PENINSULA BOROUGH SD	2,284,000 42,072,000	0.13367% 2.46218%	10,503,449 193,476,840	8,153,002 150,180,868	2,350,447 43,295,972	96,376 1,775,278	-				3,460,004 63,734,365	1,413,096 26,029,673
748	SAINT MARY'S SD	871,000	0.05097%	4,005,475	3,109,135	896,339	36,753					1,319,467	538,882
751	NORTHWEST ARCTIC BOROUGH SD	9,791,000	0.57300%	45,025,949	34,950,106	10,075,843	413,143	_				14,832,268	6,057,628
752	BERING STRAIT SD	15,258,000	0.89294%	70,167,086	54,465,195	15,701,891	643,829	-				23,114,160	9,440,025
753	LOWER YUKON SD	13,475,000	0.78860%	61,967,589	48,100,570	13,867,019	568,593	-				20,413,115	8,336,895
754	LOWER KUSKOKWIM SD	24,152,000	1.41344%	111,067,994	86,213,356	24,854,638	1,019,122	-				36,587,573	14,942,685
755	KUSPUK SD	2,855,000	0.16708%	13,129,311	10,191,253	2,938,059	120,470	-				4,325,005	1,766,370
756	SOUTHWEST REGION SD	4,205,000	0.24609%	19,337,567	15,010,234	4,327,333	177,435	-				6,370,104	2,601,606
757	LAKE AND PENINSULA BOROUGH SD	4,029,000	0.23579%	18,528,194	14,381,981	4,146,213	170,008	-				6,103,483	2,492,716
758 759	ALEUTIAN REGION SD PRIBILOF SD	170,000 170,000	0.00995% 0.00995%	781,780 781,780	606,835 606,835	174,946 174,946	7,173 7,173	-				257,531 257,531	105,178 105,178
761	IDITAROD AREA SD	1,355,000	0.07930%	6,231,249	4,836,829	1,394,420	57,176	-				2,052,673	838,330
762	YUKON / KOYUKUK SD	5,295,000	0.30988%	24,350,158	18,901,115	5,449,044	223,429	_				8,021,332	3,275,982
763	YUKON FLATS SD	1,567,000	0.09171%	7,206,175	5,593,588	1,612,588	66,121	-				2,373,829	969,493
764	DENALI BOROUGH SD	2,235,000	0.13080%	10,278,112	7,978,091	2,300,021	94,308	-				3,385,775	1,382,780
765	DELTA/GREELY SD	3,413,000	0.19974%	15,695,390	12,183,098	3,512,292	144,016	-				5,170,313	2,111,601
766	ALASKA GATEWAY SD	2,554,000	0.14947%	11,745,100	9,116,798	2,628,302	107,769	-				3,869,024	1,580,143
767	COPPER RIVER SD	1,508,000	0.08825%	6,934,852	5,382,980	1,551,871	63,632	-				2,284,451	932,990
768 769	CHATHAM SD SOUTHEAST ISLAND SD	942,000 1,358,000	0.05513% 0.07947%	4,331,983 6,245,045	3,362,578 4,847,538	969,405 1,397,507	39,749 57,302	-				1,427,024 2,057,218	582,809 840,186
770	ANNETTE ISLAND SD	2,214,000	0.12957%	10,181,539	7,903,129	2,278,410	93,422					3,353,962	1,369,787
771	CHUGACH SD	1,458,000	0.08533%	6,704,916	5,204,500	1,500,417	61,522	-				2,208,707	902,055
775	TANANA CITY SD	241,000	0.01410%	1,108,289	860,277	248,011	10,169	-				365,088	149,105
777	KASHUNAMIUT SD	751,000	0.04395%	3,453,630	2,680,781	772,848	31,689	-				1,137,681	464,639
778	YUPIIT SD	2,522,000	0.14759%	11,597,941	9,002,571	2,595,371	106,419	-				3,820,547	1,560,345
779	SPECIAL EDUCATION SERVICE AGENCY	1,001,000	0.05858%	4,603,307	3,573,185	1,030,121	42,238	-				1,516,403	619,312
780	ALEUTIANS EAST BOROUGH SD	1,289,000	0.07544%	5,927,735	4,601,235	1,326,500	54,391	-				1,952,691	797,496
Subtotal		669,039,000	39.15410%	3,076,714,956	2,388,212,062	688,502,894	28,230,888	-				1,013,519,107	413,930,080
Nonemployer:													
999	STATE OF ALASKA	1,039,694,000	60.84590%	4,781,249,044	3,711,307,938	1,069,941,106	43,871,112	-				1,575,019,893	643,251,920
Total	•	1,708,733,000		7,857,964,000	6,099,520,000	1,758,444,000	72,102,000	-	77.62%	303,011,000	580.32%	2,588,539,000	1,057,182,000

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Schedule B -	Employers' Allocation of Net Pension Liability as of 6/30/2024								Diam				
Employer		FY2024 Present Value of Future	Employer	Total Pension	Plan Fiduciary	Net Pension	Total Deferred	Total Deferred	Plan Fiduciary Net Position as % of Total Pension	Covered	Net Pension Liability as % of Covered	Net Pension Liability 1% Decrease in Discount Rate	Net Pension Liability 1% Increase in Discount Rate
Number	Employer Name	Contributions	Proportion	Liability	Net Position	Liability	Outflows	Inflows	Liability	Payroll	Payroll	(6.25%)	(8.25%)
701	ANCHORAGE SD	221,831,000	13.03867%	1,051,748,588	810,552,419	241,196,169	4,021,414					349,910,936	149,168,296
704	CORDOVA CITY SD	1,838,000	0.10803%	8,714,354	6,715,902	1,998,452	33,320	-				2,899,217	1,235,947
705	CRAIG CITY SD	1,893,000	0.11127%	8,975,121	6,916,868	2,058,253	34,317					2,985,973	1,272,931
706	FAIRBANKS NORTH STAR BOROUGH SD	51,948,000	3.05337%	246,296,666	189,813,764	56,482,902	941,728	-				81,941,538	34,931,974
707	HAINES BOROUGH SD	1,174,000	0.06900%	5,566,187	4,289,700	1,276,487	21,283	-				1,851,840	789,446
708	HOONAH CITY SD	407,000	0.02392%	1,929,675	1,487,145	442,530	7,378	-				641,992	273,684
709	HYDABURG CITY SD	330,000	0.01940%	1,564,601	1,205,793	358,808	5,982	-				520,534	221,906
710 712	JUNEAU BOROUGH SD KAKE CITY SD	21,076,000 838,000	1.23879% 0.04926%	99,925,859 3,973,139	77,009,989 3,061,984	22,915,870 911,155	382,072 15,191	-				33,244,780 1,321,841	14,172,370 563,506
712	KETCHIKAN GATEWAY BOROUGH SD	14,016,000	0.82383%	66,452,877	51,213,323	15,239,554	254,086	-				22,108,505	9,424,935
717	KLAWOCK CITY SD	1,124,000	0.06607%	5,329,126	4,107,005	1,222,122	20,376	-				1,772,971	755,824
718	KODIAK ISLAND BOROUGH SD	13,363,000	0.78544%	63,356,863	48,827,314	14,529,549	242,248	-				21,078,478	8,985,831
719	NENANA CITY SD	2,185,000	0.12843%	10,359,556	7,983,812	2,375,744	39,610	-				3,446,567	1,469,284
720	NOME CITY SD	3,142,000	0.18468%	14,896,899	11,480,612	3,416,287	56,959	-				4,956,116	2,112,810
722	MATANUSKA-SUSITNA BOROUGH SD	87,623,000	5.15026%	415,439,531	320,167,310	95,272,220	1,588,454	-				138,214,433	58,921,312
723	PELICAN CITY SD	104,000	0.00611%	493,086	380,008	113,079	1,885	-				164,047	69,934
724	PETERSBURG CITY SD	2,578,000	0.15153%	12,222,854	9,419,802	2,803,052	46,735	-				4,066,476	1,733,553
727 728	SITKA SCHOOL DISTRICT SKAGWAY CITY SD	7,585,000 1,251,000	0.44583% 0.07353%	35,962,120 5,931,261	27,714,973 4,571,052	8,247,147 1,360,208	137,503 22,678	-				11,964,398 1,973,298	5,100,466 841,224
729	UNALASKA CITY SD	1,601,000	0.07333%	7.590.686	5.849.924	1,740,762	29.023	-				2.525.379	1.076.578
730	VALDEZ CITY SD	3,720,000	0.21865%	17,637,322	13,592,577	4,044,745	67,437	-				5,867,839	2,501,481
731	WRANGELL PUBLIC SCHOOLS	1,456,000	0.08558%	6,903,210	5,320,105	1,583,104	26,395	-				2,296,660	979,074
732	YAKUTAT SD	507,000	0.02980%	2,403,796	1,852,537	551,260	9,191	-				799,730	340,928
733	UNIVERSITY OF ALASKA	24,704,000	1.45204%	117,126,989	90,266,405	26,860,584	447,841	-				38,967,501	16,611,987
735	GALENA CITY SD	5,918,000	0.34785%	28,058,514	21,623,890	6,434,623	107,283	-				9,334,912	3,979,507
736	NORTH SLOPE BOROUGH SD	11,079,000	0.65120%	52,527,927	40,481,764	12,046,163	200,843	-				17,475,751	7,449,976
737	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	12,226,000	0.71861%	57,966,101	44,672,809	13,293,292	221,636	-				19,285,001	8,221,266
742 743	BRISTOL BAY BOROUGH SD SOUTHEAST REGIONAL RESOURCE CENTER	788,000 387,000	0.04632% 0.02275%	3,736,078 1,834,850	2,879,288 1,414,067	856,790 420,784	14,285 7,016					1,242,972 610,445	529,884 260,235
744	DILLINGHAM CITY SD	2,246,000	0.13201%	10,648,770	8,206,701	2,442,069	40,716	-				3,542,787	1,510,303
746	KENAI PENINSULA BOROUGH SD	39,902,000	2.34534%	189,183,983	145,798,660	43,385,323	723,355	_				62,940,464	26,831,747
748	SAINT MARY'S SD	840,000	0.04937%	3,982,621	3,069,292	913,329	15,228	-				1,324,996	564,851
751	NORTHWEST ARCTIC BOROUGH SD	9,805,000	0.57631%	46,487,619	35,826,672	10,660,947	177,748	-				15,466,173	6,593,286
752	BERING STRAIT SD	14,007,000	0.82330%	66,410,206	51,180,438	15,229,768	253,923	-				22,094,308	9,418,883
753	LOWER YUKON SD	10,421,000	0.61252%	49,408,207	38,077,486	11,330,721	188,915	-				16,437,837	7,007,509
754	LOWER KUSKOKWIM SD	20,212,000	1.18801%	95,829,449	73,853,003	21,976,446	366,409	-				31,881,927	13,591,381
755 756	KUSPUK SD SOUTHWEST REGION SD	2,706,000 3,031,000	0.15905% 0.17815%	12,829,729 14,370,624	9,887,504 11,075,027	2,942,226 3,295,597	49,055 54,947	-				4,268,380 4,781,027	1,819,626 2,038,169
757	LAKE AND PENINSULA BOROUGH SD	2,786,000	0.16375%	13,209,027	10,179,817	3,029,209	50,505					4,781,027	1,873,421
758	ALEUTIAN REGION SD	121,000	0.00711%	573,687	442,124	131,563	2,194	_				190,863	81,365
759	PRIBILOF SD	322,000	0.01893%	1,526,671	1,176,562	350,110	5,837	-				507,915	216,526
761	IDITAROD AREA SD	1,026,000	0.06031%	4,864,487	3,748,920	1,115,567	18,600	-				1,618,388	689,925
762	YUKON / KOYUKUK SD	5,557,000	0.32663%	26,346,935	20,304,826	6,042,109	100,739	-				8,765,479	3,736,756
763	YUKON FLATS SD	2,107,000	0.12384%	9,989,741	7,698,807	2,290,935	38,196	-				3,323,532	1,416,834
764	DENALI BOROUGH SD	2,171,000	0.12761%	10,293,179	7,932,657	2,360,522	39,356	-				3,424,484	1,459,870
765 766	DELTA/GREELY SD ALASKA GATEWAY SD	3,353,000 1,746,000	0.19708% 0.10263%	15,897,296 8,278,162	12,251,589 6,379,742	3,645,707 1,898,420	60,784 31,652	-				5,288,942 2,754,099	2,254,695 1,174,082
767	COPPER RIVER SD	1,436,000	0.08440%	6.808.386	5,247,027	1,561,358	26.032					2,265,112	965.626
768	CHATHAM SD	797,000	0.04685%	3,778,749	2,912,173	866,576	14,448	_				1,257,169	535,936
769	SOUTHEAST ISLAND SD	1,329,000	0.07812%	6,301,075	4,856,058	1,445,018	24,092	-				2,096,333	893,674
770	ANNETTE ISLAND SD	2,660,000	0.15635%	12,611,633	9,719,423	2,892,210	48,221	-				4,195,821	1,788,693
771	CHUGACH SD	1,358,000	0.07982%	6,438,571	4,962,021	1,476,549	24,618	-				2,142,077	913,175
775	TANANA CITY SD	145,000	0.00852%	687,476	529,818	157,658	2,629	-				228,720	97,504
777	KASHUNAMIUT SD	1,290,000	0.07582%	6,116,168	4,713,555	1,402,613	23,385	-				2,034,815	867,449
778	YUPIT SD	2,885,000	0.16957%	13,678,407	10,541,555	3,136,852	52,300	-				4,550,730	1,939,993
779 780	SPECIAL EDUCATION SERVICE AGENCY ALEUTIANS EAST BOROUGH SD	984,000 1,536,000	0.05784% 0.09028%	4,665,356 7,282,507	3,595,456 5,612,419	1,069,900 1,670,088	17,838 27,845	-				1,552,138 2,422,850	661,682 1,032,870
	ALEGINARO LAGI BOROGOTI GD							-					
Subtotal		633,471,000	31.23385%	3,003,422,558	2,314,651,475	688,771,084	11,483,738	-				999,222,068	425,971,977
Nonemployer: 999	STATE OF ALASKA	1,067,860,000	62.76615%	5,062,954,442	3,901,873,525	1,161,080,916	19,358,462	-				1,684,416,932	718,073,023
Total		1,701,331,000	100.00000%	8,066,377,000	6,216,525,000	1,849,852,000	30,842,200	-	77.07%	276,417,000	669.23%	2,683,639,000	1,144,045,000

			-			bererred Outric	ws or Resourc		
Employer Number	Employer Name	Net Pension Liability	Employer Proportion	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
701	ANCHORAGE SD	241,196,169	13.03867%	-	-	-	4,021,414	-	4,021,414
704	CORDOVA CITY SD	1,998,452	0.10803%	-	-	-	33,320	-	33,320
705	CRAIG CITY SD	2,058,253	0.11127%	-	-	-	34,317	-	34,317
706	FAIRBANKS NORTH STAR BOROUGH SD	56,482,902	3.05337%	-	-	-	941,728	-	941,728
707 708	HAINES BOROUGH SD HOONAH CITY SD	1,276,487 442,530	0.06900% 0.02392%	-	-	-	21,283 7,378	-	21,283 7,378
709	HYDABURG CITY SD	358,808	0.02392%	-	-	-	5,982	-	7,376 5.982
710	JUNEAU BOROUGH SD	22,915,870	1.23879%	-			382,072	-	382.072
712	KAKE CITY SD	911,155	0.04926%	-	-	-	15,191	-	15,191
714	KETCHIKAN GATEWAY BOROUGH SD	15,239,554	0.82383%	_	_	_	254,086	_	254,086
717	KLAWOCK CITY SD	1,222,122	0.06607%	-	-	-	20,376	-	20,376
718	KODIAK ISLAND BOROUGH SD	14,529,549	0.78544%	-	-	-	242,248	-	242,248
719	NENANA CITY SD	2,375,744	0.12843%	-	-	-	39,610	-	39,610
720	NOME CITY SD	3,416,287	0.18468%	-	-	-	56,959	-	56,959
722	MATANUSKA-SUSITNA BOROUGH SD	95,272,220	5.15026%	-	-	-	1,588,454	-	1,588,454
723	PELICAN CITY SD	113,079	0.00611%	-	-	-	1,885	-	1,885
724	PETERSBURG CITY SD	2,803,052	0.15153%	-	-	-	46,735	-	46,735
727	SITKA SCHOOL DISTRICT	8,247,147	0.44583%	-	-	-	137,503	-	137,503
728	SKAGWAY CITY SD	1,360,208	0.07353%	-	-	-	22,678	-	22,678
729 730	UNALASKA CITY SD	1,740,762	0.09410%	-	-	-	29,023		29,023
730 731	VALDEZ CITY SD WRANGELL PUBLIC SCHOOLS	4,044,745 1.583,104	0.21865% 0.08558%	-	-	-	67,437 26,395	-	67,437 26.395
732	YAKUTAT SD	551,260	0.02980%	-	-	-	9,191	-	9,191
733	UNIVERSITY OF ALASKA	26,860,584	1.45204%				447,841		447,841
735	GALENA CITY SD	6,434,623	0.34785%	_	_	_	107,283	_	107,283
736	NORTH SLOPE BOROUGH SD	12,046,163	0.65120%	-	-	-	200,843		200,843
737	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	13,293,292	0.71861%	-	-	-	221,636		221,636
742	BRISTOL BAY BOROUGH SD	856,790	0.04632%	-	-	-	14,285	-	14,285
743	SOUTHEAST REGIONAL RESOURCE CENTER	420,784	0.02275%	-	-	-	7,016	-	7,016
744	DILLINGHAM CITY SD	2,442,069	0.13201%	-	-	-	40,716	-	40,716
746	KENAI PENINSULA BOROUGH SD	43,385,323	2.34534%	-	-	-	723,355	-	723,355
748	SAINT MARY'S SD	913,329	0.04937%	-	-	-	15,228	-	15,228
751	NORTHWEST ARCTIC BOROUGH SD	10,660,947	0.57631%	-	-	-	177,748	-	177,748
752	BERING STRAIT SD	15,229,768	0.82330%	-	-	-	253,923	-	253,923
753	LOWER YUKON SD	11,330,721	0.61252%	-	-	-	188,915	-	188,915
754 755	LOWER KUSKOKWIM SD KUSPUK SD	21,976,446	1.18801%	-	-	-	366,409 49,055	-	366,409 49,055
755 756	SOUTHWEST REGION SD	2,942,226 3,295,597	0.15905% 0.17815%	-	-	-	49,055 54,947	-	49,055 54,947
757	LAKE AND PENINSULA BOROUGH SD	3,029,209	0.16375%				50,505		50,505
758	ALEUTIAN REGION SD	131,563	0.00711%				2,194		2,194
759	PRIBILOF SD	350,110	0.01893%	_	_	_	5,837	_	5,837
761	IDITAROD AREA SD	1,115,567	0.06031%	-	-	-	18,600		18,600
762	YUKON / KOYUKUK SD	6,042,109	0.32663%	-	-	-	100,739		100,739
763	YUKON FLATS SD	2,290,935	0.12384%	-	-	-	38,196	-	38,196
764	DENALI BOROUGH SD	2,360,522	0.12761%	-	-	-	39,356	-	39,356
765	DELTA/GREELY SD	3,645,707	0.19708%	-	-	-	60,784	-	60,784
766	ALASKA GATEWAY SD	1,898,420	0.10263%	-	-	-	31,652	-	31,652
767	COPPER RIVER SD	1,561,358	0.08440%	-	-	-	26,032	-	26,032
768	CHATHAM SD	866,576	0.04685%	-	-	-	14,448	-	14,448
769	SOUTHEAST ISLAND SD	1,445,018	0.07812%	-	-	-	24,092	-	24,092
770	ANNETTE ISLAND SD	2,892,210	0.15635%	-	-	-	48,221	-	48,221
771 775	CHUGACH SD TANANA CITY SD	1,476,549	0.07982% 0.00852%	-	-	-	24,618	-	24,618 2.629
775 777	KASHUNAMIUT SD	157,658 1,402,613	0.00852%	-	-	-	2,629 23,385	-	23,385
778	YUPIIT SD	3,136,852	0.07582%	-	-	-	52,300	•	52,300
778 779	SPECIAL EDUCATION SERVICE AGENCY	1,069,900	0.05784%				17,838		17,838
780	ALEUTIANS EAST BOROUGH SD	1,670,088	0.09028%	-	-	-	27,845	-	27,845
	ALEGO WING ENGLISCHES								
Subtotal		688,771,084	37.23385%	-	-	-	11,483,738	-	11,483,738
Nonemployer: 999	STATE OF ALASKA	1,161,080,916	62.76615%	-	-	-	19,358,462	-	19,358,462
Total		1,849,852,000	100.00000%	_	_	_	30,842,200	_	30,842,200
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Deferred Outflows of Resources

		Deferred Inflows of Resources					Pension 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 Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
701	ANCHORAGE SD	_	_	_	_	_	_	36,397,693	(13,797,737)	22,599,956
704	CORDOVA CITY SD	_	_	-	-		_	301,576	133,538	435.115
705	CRAIG CITY SD	-		-				310,601	(58,215)	252,386
706	FAIRBANKS NORTH STAR BOROUGH SD	-	-	-	-	-	-	8,523,549	(6,570,568)	1,952,981
707	HAINES BOROUGH SD	-	-	-	-	-	-	192,628	(213,859)	(21,231)
708	HOONAH CITY SD	-	-	-	-	-	-	66,780	(41,683)	25,097
709	HYDABURG CITY SD	-	-	-	-	-	-	54,146	(508,316)	(454,170)
710	JUNEAU BOROUGH SD	-	-	-			-	3,458,118	(2,320,431)	1,137,687
712 714	KAKE CITY SD KETCHIKAN GATEWAY BOROUGH SD	-	-	-	-	-		137,498 2,299,724	(63,699) 9,120	73,798 2,308,844
717	KLAWOCK CITY SD		-		-	-		184,424	157,295	341,719
718	KODIAK ISLAND BOROUGH SD	-	-	-	_		_	2,192,581	759,115	2,951,695
719	NENANA CITY SD	-		-				358,511	(195,064)	163,447
720	NOME CITY SD	-	-	-	-		-	515,535	(176,732)	338,803
722	MATANUSKA-SUSITNA BOROUGH SD	-	-	-	-	-	-	14,377,048	(1,334,725)	13,042,323
723	PELICAN CITY SD	-	-	-	-		-	17,064	(484)	16,580
724	PETERSBURG CITY SD	-	-	-	-	-	-	422,994	(231,611)	191,383
727	SITKA SCHOOL DISTRICT	-	-	-	-	-	-	1,244,535	(514,691)	729,844
728	SKAGWAY CITY SD	-	-	-	-	-	-	205,262	314,914	520,176
729 730	UNALASKA CITY SD VALDEZ CITY SD		-			-		262,690 610,372	(502,772) (306,577)	(240,082) 303,795
731	WRANGELL PUBLIC SCHOOLS	-	-		-	-		238,898	45,489	284,387
732	YAKUTAT SD	_	-	_	-	-	_	83,188	100,480	183,668
733	UNIVERSITY OF ALASKA	-	-	-	-	-	-	4,053,395	1,069,736	5,123,131
735	GALENA CITY SD	-	-	-	-	-	-	971,016	156,254	1,127,270
736	NORTH SLOPE BOROUGH SD	-	-	-	-	-	-	1,817,825	(1,330,892)	486,933
737	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	-	-	-	-	-	2,006,023	1,314,094	3,320,117
742	BRISTOL BAY BOROUGH SD	-	-	-	-	-	-	129,294	(173,024)	(43,730)
743	SOUTHEAST REGIONAL RESOURCE CENTER	-	-	-			-	63,498	(244,538)	(181,040)
744 746	DILLINGHAM CITY SD KENAI PENINSULA BOROUGH SD		-			-		368,520 6,547,059	(76,966) (2,114,327)	291,554 4,432,732
748	SAINT MARY'S SD							137,826	(53,727)	84,099
751	NORTHWEST ARCTIC BOROUGH SD	_	-	_	-	-	_	1,608,789	(274,773)	1,334,017
752	BERING STRAIT SD	-	-	-	-	-	-	2,298,247	(1,639,158)	659,089
753	LOWER YUKON SD	-	-	-	-		-	1,709,862	(3,143,228)	(1,433,366)
754	LOWER KUSKOKWIM SD	-	-	-	-	-	-	3,316,354	(4,259,681)	(943,327)
755	KUSPUK SD	-	-	-	-	-	-	443,996	(162,682)	281,314
756	SOUTHWEST REGION SD	-	-	-	-	-	-	497,322	(1,197,626)	(700,304)
757 758	LAKE AND PENINSULA BOROUGH SD ALEUTIAN REGION SD	-	-	-	-	-	-	457,123	(1,211,522)	(754,400)
756 759	PRIBILOF SD	-	-	-	-	-	-	19,853 52,833	(60,614) 132,860	(40,760) 185,693
761	IDITAROD AREA SD		-		-	-		168,345	(322,520)	(154,176)
762	YUKON / KOYUKUK SD	_	_	-	-		_	911,784	274,427	1,186,211
763	YUKON FLATS SD	-	-	-	-	-	-	345,713	373,591	719,305
764	DENALI BOROUGH SD	-	-	-	-		-	356,214	(68,552)	287,662
765	DELTA/GREELY SD	-	-	-	-	-	-	550,155	(101,104)	449,051
766	ALASKA GATEWAY SD	-	-	-	-	-	-	286,481	(789,525)	(503,044)
767	COPPER RIVER SD	-	-	-	-	-	-	235,617	(124,227)	111,390
768 769	CHATHAM SD SOUTHEAST ISLAND SD	-	-	-	-	-	-	130,771 218,060	(176,164) (53,296)	(45,394) 164,765
769 770	ANNETTE ISLAND SD	-	-	-	-	-		436,449	338,307	774,756
771	CHUGACH SD		-		-	-		222,819	(9,789)	213,030
775	TANANA CITY SD	-	-	-	-		-	23,791	(105,965)	(82,174)
777	KASHUNAMIUT SD	-	-	-	-	-	-	211,661	462,197	673,858
778	YUPIIT SD	-	-	-	-	-	-	473,366	290,610	763,976
779	SPECIAL EDUCATION SERVICE AGENCY	-	-	-	-	-	-	161,453	(53,211)	108,242
780	ALEUTIANS EAST BOROUGH SD	-	-	-	-	-	-	252,025	242,633	494,658
Subtotal		-	-	-	-	-	-	103,938,957	(38,409,618)	65,529,339
Necessale										
Nonemployer: 999	STATE OF ALASKA	_	_		_	_	_	175,212,843	38,409,618	213,622,461
333	OTATE OF ALMORA	-	-	-	-	-	-	173,212,043	30,403,010	210,022,401
Total		-	-	-	-	Ē	=	279,151,800	0	279,151,800

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
701	ANCHORAGE SD	(11,087,984)	20,214,013	(2,759,505)	(2,345,110)	-	-
704	CORDOVA CITY SD	(91,870)	167,485	(22,864)	(19,431)	-	-
705	CRAIG CITY SD	(94,620)	172,497	(23,548)	(20,012)	-	-
706	FAIRBANKS NORTH STAR BOROUGH SD	(2,596,565)	4,733,682	(646,216)	(549,174)	-	-
707	HAINES BOROUGH SD	(58,681)	106,979	(14,604)	(12,411)	-	-
708	HOONAH CITY SD	(20,343)	37,087	(5,063)	(4,303)	-	-
709	HYDABURG CITY SD	(16,495)	30,071	(4,105)	(3,489)	-	-
710 712	JUNEAU BOROUGH SD KAKE CITY SD	(1,053,461)	1,920,518 76,361	(262,179)	(222,807) (8,859)	-	-
712	KETCHIKAN GATEWAY BOROUGH SD	(41,887) (700,575)	1,277,187	(10,424) (174,354)	(148,172)	-	-
717	KLAWOCK CITY SD	(56,182)	102,423	(13,982)	(11,882)		
718	KODIAK ISLAND BOROUGH SD	(667,935)	1,217,683	(166,231)	(141,268)		
719	NENANA CITY SD	(109,215)	199,105	(27,181)	(23,099)	-	-
720	NOME CITY SD	(157,049)	286,310	(39,085)	(33,216)	-	-
722	MATANUSKA-SUSITNA BOROUGH SD	(4,379,741)	7,984,513	(1,090,001)	(926,316)	-	-
723	PELICAN CITY SD	(5,198)	9,477	(1,294)	(1,099)	-	-
724	PETERSBURG CITY SD	(128,859)	234,916	(32,069)	(27,254)	-	-
727	SITKA SCHOOL DISTRICT	(379,128)	691,172	(94,355)	(80,186)	-	-
728	SKAGWAY CITY SD	(62,530)	113,995	(15,562)	(13,225)	-	-
729	UNALASKA CITY SD	(80,024)	145,889	(19,916)	(16,925)	-	-
730 731	VALDEZ CITY SD WRANGELL PUBLIC SCHOOLS	(185,940)	338,979	(46,276)	(39,326)	-	-
731	YAKUTAT SD	(72,777) (25,342)	132,676 46,200	(18,112) (6,307)	(15,392) (5,360)	-	-
732	UNIVERSITY OF ALASKA	(1,234,803)	2,251,114	(307,310)	(261,161)		
735	GALENA CITY SD	(295,805)	539,269	(73,618)	(62,563)		
736	NORTH SLOPE BOROUGH SD	(553,772)	1,009,557	(137,819)	(117,123)	-	-
737	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(611,103)	1,114,076	(152,087)	(129,248)		
742	BRISTOL BAY BOROUGH SD	(39,387)	71,805	(9,802)	(8,330)	-	-
743	SOUTHEAST REGIONAL RESOURCE CENTER	(19,344)	35,265	(4,814)	(4,091)	-	-
744	DILLINGHAM CITY SD	(112,264)	204,663	(27,940)	(23,744)	-	-
746	KENAI PENINSULA BOROUGH SD	(1,994,459)	3,636,009	(496,368)	(421,828)	-	-
748	SAINT MARY'S SD	(41,986)	76,544	(10,449)	(8,880)	-	-
751	NORTHWEST ARCTIC BOROUGH SD	(490,092)	893,466	(121,971)	(103,655)	-	-
752	BERING STRAIT SD	(700,125)	1,276,367	(174,242)	(148,076)	-	-
753 754	LOWER YUKON SD LOWER KUSKOKWIM SD	(520,882) (1,010,275)	949,598 1,841,788	(129,634) (251,431)	(110,167) (213,673)	-	-
754 755	KUSPUK SD	(1,010,275)	246,580	(33,662)	(28,607)		-
756	SOUTHWEST REGION SD	(151,501)	276,195	(37,705)	(32,043)	-	-
757	LAKE AND PENINSULA BOROUGH SD	(139,255)	253,870	(34,657)	(29,452)	-	-
758	ALEUTIAN REGION SD	(6,048)	11,026	(1,505)	(1,279)	-	-
759	PRIBILOF SD	(16,095)	29,342	(4,006)	(3,404)	-	-
761	IDITAROD AREA SD	(51,284)	93,493	(12,763)	(10,846)	-	-
762	YUKON / KOYUKUK SD	(277,761)	506,373	(69,127)	(58,746)	-	-
763	YUKON FLATS SD	(105,316)	191,997	(26,210)	(22,274)	-	-
764	DENALI BOROUGH SD	(108,515)	197,829	(27,007)	(22,951)	-	-
765	DELTA/GREELY SD	(167,596)	305,537	(41,710)	(35,447)	-	-
766 767	ALASKA GATEWAY SD COPPER RIVER SD	(87,272) (71,777)	159,102 130,853	(21,720)	(18,458)	-	-
767 768	CHATHAM SD	(39,837)	72,625	(17,863) (9,914)	(15,181) (8,426)		-
769	SOUTHEAST ISLAND SD	(66,429)	121,103	(16,532)	(14,050)		
770	ANNETTE ISLAND SD	(132,957)	242,388	(33,090)	(28,120)		_
771	CHUGACH SD	(67,878)	123,746	(16,893)	(14,356)		
775	TANANA CITY SD	(7,248)	13,213	(1,804)	(1,533)		
777	KASHUNAMIUT SD	(64,479)	117,549	(16,047)	(13,637)	-	-
778	YUPIIT SD	(144,204)	262,891	(35,888)	(30,499)	-	-
779	SPECIAL EDUCATION SERVICE AGENCY	(49,184)	89,666	(12,241)	(10,402)	-	-
780	ALEUTIANS EAST BOROUGH SD	(76,775)	139,966	(19,107)	(16,238)	-	-
Subtotal		(31,663,367)	57,724,081	(7,880,172)	(6,696,805)	-	-
Nanamala							
Nonemployer: 999	STATE OF ALASKA	(53,375,833)	97,307,119	(13,283,828)	(11,288,995)	_	_
	OTAL OF ALADINA					-	-
Total		(85,039,200)	155,031,200	(21,164,000)	(17,985,800)	-	-

AMERICAN CONTROL 19.00.000	Employer Number	Employer Name	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016	FY2015
CORRESPONDEDITY SO	701	ANCHORAGE SD	16.863.201.46	18.982.469.81	10.949.648.59	9.845.816.94	12.025.123.02	13.405.087.32	13.953.833.79	12.990.980.15	11.850.582.30	12.824.988.74
PARENAMEN NORTH STORE STROLLOH 50 \$2,077.07 \$2,00.0483 \$2,00.0483 \$2,00.0483 \$3,00.0483 \$3,00.0485 \$3,00.0												
PAMES REPORTION 65 1,000	705	CRAIG CITY SD	165,726.56	155,888.80	106,575.89	102,517.42	114,189.04	114,813.85	141,152.03	122,462.27	104,267.87	110,761.75
HOMEN CITY SD												
Property												
Page												
The Company Concord SD							.,					.,
Fig. Section And Processing 1,049;127:18 1,165916.27 50 j.3869.3 10 j.107.27 10 10 j.107.												
Proceedings Proceedings Proceedings Process Pr												
Processing Processing Processing Processing Process Processing Process												
MENNACCITYSD												
Page												
PELICAN CITY SO	720	NOME CITY SD	233,271.17			156,746.05	156,326.58		219,436.82	200,341.30		196,990.87
Peter Resulting City Sp Peter Resulting												
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Page UNALASKA CHYS D												
Page VALDEZ CITY SD 286,770.72 385,303.43 215,409.62 212,109.50 286,900.27 246,143.40 393,773.10 299,120.88 227,146.19 290,724.27 737,770.72 737,7												
Part WRANGELL PUBLIC SCHOOLS 124,135.76 12,197.36 72,207.01 72,687.46 70,590.76 74,368.12 89,137.76 73,313.66 78,873.44 74,890.75 732 VANUATS DI												
Total March Total March Total March Total March Total March March Total March Marc												
VALUE VALU												
NORTH SLOPE BOROUGH SD												
TATE OF ALASKA (EMPLOYER AND NONEMPLOYER) 1282-26864 1282-25855 1282-2585 12	735	GALENA CITY SD	389,710.01	437,720.58		209,084.25	264,334.14	221,982.28	310,877.09	281,796.14	251,851.54	266,991.31
RISTOL BAY BOROUGH SD 32,565.54 42,942.95 33,914.83 28,403.37 40,405.11 28,751.36 30,208.30 20,830.04 18,408.57 22,444.25 744 DILLINGHAM CITY SD 144,271.87 161,677.06 161,413.18 94,633.15 86,542.11 82,530.18 132,016.94 107,310.86 114,435.18 148,548.89 38,900.09.93 147,573.76 178,573.76 178,573.77 22,222.10.10 22,525.40 178,100.00 178,												
743 SOUTHEAST REGIONAL RESOURCE CENTER 11,146,08 14,673.85 13,134.72 13,394.61 13,626.93 16,071.85 24,560.78 20,947.30 17,531.74 22,454.25 14,041.04 14,041.												
Table												
## CRMAI PENINSULA BOROUGH SD												
ASAINT MARY'S SD 45,584-01 73,999.39 43,933.38 46,599.56 69,109.01 62,524.91 69,718.82 69,148.20 48,770.29 41,151.15 751 NORTHWEST ARCTIC BOROUGH SD 513,518.22 69,118.53 47,159.55 149,211.60 69,009.77 52,290.85 38,7570.48 43,629.41 752 BERING STRAIT SD 723,017.83 140,151.51 751.774.24 140,150.50 807,725.10 573,354.65 439,328 52,509.23 405,561.97 696,009.77 52,290.85 387,570.48 435,629.41 753 LOWER VUKON ND 723,225.55 66,815.82 69,815.82 52,509.23 405,561.97 696,009.77 52,290.85 387,570.48 435,629.41 140,000.81 1												
751 NORTHWEST ARCTIC BORQUIGH SD 515,518,28 601,188,25 417,585,51 492,116,06 522,102.7 398,462.9 723,017.63 527,899,50 451,722.60 452,694,175 752 RERING STRAIT SD 741,304.50 690,725.10 523,655.11 453,493.88 519,028.81 521,774.24 478,846.31 400,163.68 393,466.39 175 753 LOWER VINCON SD 1,282,151.84 1,436,739.62 509,276.10 523,655.11 453,493.88 519,028.81 521,774.24 478,846.31 400,163.68 393,486.39 75 754 LOWER KUSKOKWIMS D 205,732.33 123,150.12 117,178.88 83,884.01 59,645.41 76,181.80 142,265.53 106,665.67 198,039.16 121,709.95 755 KUSPUK SD 208,944.16 222,307.29 117,178.88 183,884.01 59,645.41 76,181.80 142,265.53 106,665.67 98,039.16 121,709.95 756 LAKE AND PENINSULA BORQUICH SD 243,101.07 130,002.15 136,437.29 159,522.04 110,177.93 46,895.92 184,495.34 108,447.69 77,482.72 94,679.39 757 LAKE AND PENINSULA BORQUICH SD 243,101.07 130,002.15 136,437.29 159,522.04 110,177.93 46,895.92 118,495.34 108,447.69 77,482.72 94,679.39 758 PRIBILOF SD 3,192.06 1,988.92 13,723.96 14,521.68 11,743.93 9,192.01 11,751.32 12,436.75 10,564.56 7,500.15 41,570.26 759 PRIBILOF SD 8,101.27 94,480.24 452,906.81 192,003.11 177,990.00 171,800.77 184,067.07 229,624.30 147,947.99 14,521.38 16,079.31 177,91.92 14,521.38 16,079.31 177,91.92 14,521.38 16,079.31 177,91.92 14,521.38 16,079.31 177,91.92 14,521.38 170,041.19 199,460.25 11,570.26 199,460.24 11,570.25 11,570.26 199,570.26												
BERING STRAIT SD 741 304.50 807,725.10 573,354.65 493,327.88 555,092.33 465,661.97 522,908.85 387,570.88 438,629.91 753 LOWER VIKON SD 723,252.55 659,815.82 659,815.82 659,815.82 123,150.12 124,150.91 124,172.42 47,448.31 40,163.68 38,684.01 124,172.16												
COMPRE MUSROKIMIS D 1282,1518.44 1436,739.62 593,376.10 523,655.11 453,493.88 519,028.81 521,774.24 474,846.31 400,163.68 333,488.39 755 KUSPUK SD 205,732.33 123,150.12 117,175.88 83,884.01 59,645.41 76,181.80 142,685.53 106,665.67 88,039.16 121,708.95 755 KUSPUK SD 208,944.16 222,307.23 123,150.12 117,175.88 83,884.01 59,645.41 76,181.80 142,685.53 106,665.67 88,039.16 121,708.95 755 KUSPUK SD 208,944.16 222,307.23 123,150.12 117,175.88 83,884.01 59,645.41 76,181.80 142,685.53 106,665.67 88,039.16 121,708.95 121,709.95 1												
COVER NUSNOKNVIM SD 1,282,151.84						,	,			. ,		
Total Composition Compos	754	LOWER KUSKOKWIM SD					899,457.78				1,002,614.58	1,109,994.99
The color of the					117,178.58		59,645.41		142,685.53		98,039.16	
ALEUTIAN REGION SD (2.357.34) (3.673.11 10.363.63 10.240.53 11.760.92 11.751.32 12.486.75 10.584.56 7.850.15 14.119.00 Fig. PRIBLIOF SD 919.29 19.89.2 13.723.96 14.521.88 11.743.33 919.20 13.914.17 17.771.32 12.486.75 10.584.56 7.850.15 14.521.88 16.079.31 Fig. DITAROD AREA SD 86.101.27 94.480.24 69.615.02 58.900.15 37.947.33 45.914.79 68.892.30 45.347.99 21.794.20 51.062.10 Fig. VUKON I KATS SD 470.455.44 452.906.81 192.020.31 177.599.00 171,800.77 184.057.07 229.624.93 177.041.19 159.466.25 159.476.87 Fig. VUKON I FLATS SD 10.032.58 13.174.23 56.416.62 79.025.40 60.808.05 69.748.88 93.554.96 77.228.88 65.702.65 58.907.88 Fig. DEI L'ALGRELLY SD 172.099.70 181.774.32 106.485.43 104.266.53 119.234.65 110.107.22 133.593.02 94.971.62 84.272.06 83.803.92 Fig. DEI L'ALGRELLY SD 22.404.64 260.262.78 156.902.66 154.276.27 196.576.97 170.006.92 216.893.64 148.543.07.66 Fig. F												
PRIBLICF SD 1,192.96 1,989.92 13,723.96 14,521.68 11,743.93 9,192.01 18,914.17 17,771.92 14,521.38 16,079.31 17,176.19 10,007.00 17,000.												
Part IDITAROD AREA SD 86,101.27 94,480.24 69,616.02 58,900.15 37,947.33 45,914.79 68,882.30 45,347.99 21,794.20 51,062.10 Fee												
762 YUKON KOYUKUK SD 470,455.44 452,906.81 192,020.31 177,599.00 171,800.77 184,057.07 228,624.93 177,044.19 159,466.25 154,570.86 763 YUKON FLATS SD 13,032.58 134,743.23 56,416.62 79,025.40 60,808.05 69,749.88 93,554.96 77,228.68 65,702.65 83,976.89 764 DENALI BOROUGH SD 172,209.70 181,774.35 106,485.43 104,266.53 119,234.56 110,107.22 133,593.02 94,971.62 84,272.06 83,803.92 765 DELTA/GREELY SD 252,404.64 260,262.78 156,920.26 154,276.27 196,576.97 170,906.92 216,893.64 184,543.20 156,301.76 162,554.80 766 ALASKA GATEWAY SD 150,719.84 97,715.35 82,784.99 75,614.59 90,857.81 82,923.25 147,900.96 115,656.94 124,550.43 127,792.49 767 COPPER RIVER SD 64,302.67 93,348.41 71,789.17 44,906.01 60,961.62 47,104.55 99,120.80 94,597.33 105,461.10 115,656.27 768 CHATHAM SD 32,134.92 60,953.67 48,630.34 32,385.90 39,969.30 16,403.40 62,596.87 42,347.93 47,878.93 48,982.02 769 SOUTHEAST ISLAND SD 84,044.45 106,696.82 57,968.56 44,106.79 48,660.76 45,244.86 77,915.04 54,174.58 67,931.90 74,096.35 770 ANNETTE ISLAND SD 115,755.28 117,759.46 68,989.38 58,667.94 52,286.38 71,947.46 64,185.19 67,476.91 70,300.50 81,025.75 771 CHUGACH SD 199,993.41 139,941.63 63,277.50 71,896.16 88,586.97 92,071.24 90,177.20 85,760.23 74,674.62 75,164.66 775 TANANA CITY SD 638.89 1,397.33 34,957.8 37,017.00 214.05 11,847.68 10,038.01 17,017.84 12,662.15 10,393.95 777 ASHUMAMIUT SD 638.89 1,397.33 34,957.8 37,017.00 214.05 11,847.68 10,038.01 17,017.84 12,662.15 10,393.95 777 ASHUMAMIUT SD 638.89 1,397.33 34,957.8 37,017.00 214.05 11,847.68 10,038.01 17,017.84 12,662.15 10,393.95 777 ASHUMAMIUT SD 64,466.11 32,166.38 42,265.30 36,071.37 42,981.17 79,103.67 62,184.10 42,662.15 10,393.95 777 ASHUMAMIUT SD 65,466.20 166,376.49 142,996.54 87,532.15 101,573.26 103,407.98 107,333.46 107,493.96 95,005.66 68,270.32 66,344.19 779 SPECIAL EDUCATION SERVICE AGENCY 44,663.51 81,050.41 100,088.39 65,293.33 88,883.53 79,651.06 112,451.50 86,295.82 75,751.86 87,302.23 80,000.00 11,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,0												
763 YUKON FLATS SD 13,032.58 134,743.23 56,416.62 79,025.40 60,808.05 69,749.88 93,554.96 77,228.68 65,702.65 83,976.89 764 DENALI BOROUGH SD 172,209.70 117,745 106,485.43 104,266.53 119,234.56 110,107.22 133,593.02 94,971.62 84,272.06 83,803.92 765 DELTA/GREELY SD 232,404.64 260,282.78 156,920.26 154,276.27 196,576.97 117,090.52 216,893.64 184,543.20 156,301.76 162,564.80 766 ALASKA GATEWAY SD 150,719.84 96,717.53 82,784.99 75,614.59 90,857.81 82,923.25 147,900.96 115,656.94 124,560.43 127,792.49 767 COPPER RIVER SD 64,302.67 93,348.41 71,789.17 44,906.01 60,961.62 47,104.55 99,120.80 94,573.3 106,461.13 115,656.27 768 CHATHAM SD 32,134.92 60,953.67 48,630.34 32,385.90 39,969.30 16,403.40 62,596.87 42,347.93 47,878.93 48,982.02 769 SOUTHEAST ISLAND SD 84,044.45 106,696.82 57,968.56 44,106.79 48,660.76 45,294.86 71,915.04 54,174.58 67,931.90 74,096.57 770 ANNETTE ISLAND SD 115,755.28 121,795.06 68,989.38 58,667.94 52,856.38 71,947.46 64,185.19 67,476.91 70,300.50 81,025.75 771 CHUGACH SD 19,993.41 139,941.63 63,277.50 71,896.16 88,586.97 92,071.24 90,177.20 85,760.23 74,676.91 70,300.50 81,025.75 771 CHUGACH SD 15,759.74 139,941.63 63,277.50 71,896.16 88,586.97 92,071.24 90,177.20 85,760.23 74,674.62 75,164.66 775 TANANA CITY SD 58,769.35 64,446.11 32,166.38 42,326.30 36,071.37 42,981.17 78,103.67 62,184.10 40,883.20 31,482.25 778 YUPIIT SD 168,376.49 142,652.61 81,050.41 100,088.39 65,293.33 88,883.53 79,651.06 112,451.50 86,295.82 75,751.86 87,302.23 **Subtotal** **Nonemployer:** 999 STATE OF ALASKA** **TATE OF ALAS												
764 DENALI BOROUGH SD 172, 209.70 181,774.35 106,485.43 104,266.53 119,234.56 110,107.22 133,593.02 94,971.62 84,272.06 83,803.92 765 DELTA/GREELY SD 232,404.64 260,282.78 156,920.26 154,276.27 196,576.97 170,906.92 216,883.64 184,543.20 156,301.76 162,564.80 766 ALASKA GATEWAY SD 150,719.84 96,717.53 82,784.99 75,614.59 90,857.81 82,923.25 147,900.96 115,650.43 124,560.43 127,782.49 767 COPPER RIVER SD 64,302.67 93,348.41 71,789.17 44,906.01 60,961.62 47,104.55 98,120.80 94,597.33 105,461.10 115,656.27 768 CHATHAM SD 32,134.92 60,953.67 48,630.34 32,385.90 39,969.30 16,403.40 62,596.87 42,347.93 47,878.93 48,982.02 769 SOUTHEAST ISLAND SD 84,044.45 106,696.82 57,968.56 44,106.79 48,660.76 45,294.86 71,915.04 54,174.58 67,931.90 74,096.35 771 CHUGACH SD 115,755.28 121,795.06 68,989.38 58,667.94 52,856.38 71,947.46 64,185.19 67,476.91 70,300.50 81,025.75 771 CHUGACH SD 199,993.41 139,941.63 63,277.50 71,866.16 88,569.37 92,071.24 90,177.20 85,766.91 70,300.50 81,025.75 771 KASHUNAMIUT SD 35,789.35 64,446.11 32,166.38 42,326.30 36,071.37 42,981.17 78,103.67 62,184.10 40,883.20 31,482.25 778 YUPIIT SD 168,376.49 142,996.54 87,532.15 101,573.26 103,407.98 107,333.46 107,493.96 95,266.81 30,683.49 19,373.34 10,590.54 87,532.15 101,573.26 103,407.98 107,333.46 107,493.96 95,266.82 75,751.86 87,302.23 80,000.44 100,000.45 100,0												
765 DELTA/GREELY SD 232,404.64 260,282.78 156,920.26 154,276.27 196,576.97 170,906.92 216,893.64 184,543.20 156,301.76 152,764.80 766 ALSKA GATEWAY SD 150,719.84 96,717.53 82,784.99 75,614.59 90,857.81 82,923.25 147,900.96 1115,656.94 124,560.43 127,792.49 767 COPPER RIVER SD 64,302.67 93,348.41 71,789.17 44,906.01 60,961.62 47,104.55 98,120.80 94,597.33 105,461.10 115,656.94 768 CHATHAM SD 32,134.92 60,953.67 48,630.34 32,385.90 39,969.30 16,403.40 62,596.87 42,347.93 47,878.93 48,982.02 769 SOUTHEAST ISLAND SD 32,134.92 60,953.67 48,630.34 32,385.90 39,969.30 16,403.40 62,596.87 42,347.93 47,878.93 48,982.02 769 SOUTHEAST ISLAND SD 115,755.28 121,795.06 68,989.38 58,667.94 52,856.38 71,947.46 64,185.19 67,476.91 70,300.50 81,025.75 771 CHUGACH SD 199,993.41 139,941.63 63,277.50 71,896.16 88,586.97 92,071.24 90,177.20 85,760.23 74,674.62 75,164.66 775 TANANA CITY SD 199,993.41 139,941.63 63,277.50 71,896.16 88,586.97 92,071.24 90,177.20 85,760.23 74,674.62 75,164.66 775 TANANA CITY SD 15,789.15 64,446.11 32,166.38 42,326.30 36,071.37 42,981.17 78,103.67 62,184.10 40,883.20 31,482.25 778 YUPIIT SD 150 168,367.64 169,367.64 17,732.85 168,376.49 17,996.57 169,567.55 168,270.32 60,446.11 32,166.38 42,326.30 36,071.37 42,981.17 78,103.67 62,184.10 40,883.20 31,482.25 778 YUPIIT SD 150 168,376.49 140,63.37 40,696.07 42,781.51 38,673.35 22,117.42 37,078.19 32,604.40 30,286.61 30,638.78 39,682.45 780 ALEUTIANS EAST BOROUGH SD 124,523.61 81,050.41 100,088.39 65,293.33 88,883.53 79,651.06 112,451.50 86,295.82 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86 87,302.23 74,674.62 75,751.86												
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769 SOUTHEAST ISLAND SD 84,044.45 106,696.82 57,968.56 44,106.79 48,660.76 45,294.86 71,915.04 54,174.58 67,931.90 74,096.35 770 ANNETTE ISLAND SD 115,755.28 121,795.06 68,999.38 58,667.94 52,856.38 71,947.46 64,185.19 67,476.91 70,300.50 81,025.75 10,000.00 115,755.28 121,795.06 68,999.38 58,667.94 52,856.38 71,947.46 64,185.19 67,476.91 70,300.50 81,025.75 10,000.00 115												
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Nonemployer: 999 STATE OF ALASKA 97,970,000.83 90,412,122.86 141,739,389.81 134,069,996.76 140,219,115.35 127,364,762.39 111,042,260.53 115,980,240.01 89,957,454.13 1,650,517,011.02	780	ALEUTIANS EAST BOROUGH SD										
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97,970,000.83 90,412,122.86 141,739,389.81 134,069,996.76 140,219,115.35 127,364,762.39 111,042,260.53 115,980,240.01 89,957,454.13 1,650,517,011.02	Nana											
Total 146,483,454.49 141,157,714.28 172,446,694.82 163,405,574.23 174,333,544.84 164,169,969.74 151,592,534.21 153,333,786.10 124,067,957.03 1,699,073,590.54		STATE OF ALASKA	97,970,000.83	90,412,122.86	141,739,389.81	134,069,996.76	140,219,115.35	127,364,762.39	111,042,260.53	115,980,240.01	89,957,454.13	1,650,517,011.02
	Total											1,699,073,590.54

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
701	ANCHORAGE SD	381,306,000	35.70749%
704	CORDOVA CITY SD	3,158,000	0.29573%
705	CRAIG CITY SD	3,253,000	0.30463%
706	FAIRBANKS NORTH STAR BOROUGH SD	89,293,000	8.36186%
707	HAINES BOROUGH SD	2,018,000	0.18898%
708	HOONAH CITY SD	696,000	0.06518%
709	HYDABURG CITY SD	565,000	0.05291%
710	JUNEAU BOROUGH SD	36,227,000	3.39249%
712	KAKE CITY SD	1,437,000	0.13457%
714	KETCHIKAN GATEWAY BOROUGH SD	24,091,000	2.25601%
717	KLAWOCK CITY SD	1,933,000	0.18102%
718	KODIAK ISLAND BOROUGH SD	22,974,000	2.15141%
719 720	NENANA CITY SD NOME CITY SD	3,756,000	0.35173% 0.50606%
720 722		5,404,000	
723	MATANUSKA-SUSITNA BOROUGH SD PELICAN CITY SD	150,612,000	14.10410% 0.01686%
723 724	PETERSBURG CITY SD	180,000 4,431,000	0.41494%
727	SITKA SCHOOL DISTRICT	13,035,000	1.22067%
728	SKAGWAY CITY SD	2,153,000	0.20162%
729	UNALASKA CITY SD	2,750,000	0.25752%
730	VALDEZ CITY SD	6,396,000	0.59895%
731	WRANGELL PUBLIC SCHOOLS	2,502,000	0.23430%
732	YAKUTAT SD	873,000	0.08175%
733	UNIVERSITY OF ALASKA	42,464,000	3.97655%
735	GALENA CITY SD	10,177,000	0.95303%
736	NORTH SLOPE BOROUGH SD	19,047,000	1.78366%
737	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	0.00000%
742	BRISTOL BAY BOROUGH SD	1,356,000	0.12698%
743	SOUTHEAST REGIONAL RESOURCE CENTER	665,000	0.06227%
744	DILLINGHAM CITY SD	3,857,000	0.36119%
746	KENAI PENINSULA BOROUGH SD	68,589,000	6.42303%
748	SAINT MARY'S SD	1,445,000	0.13532%
751	NORTHWEST ARCTIC BOROUGH SD	16,856,000	1.57848%
752	BERING STRAIT SD	24,081,000	2.25507%
753	LOWER YUKON SD	17,911,000	1.67728%
754	LOWER KUSKOKWIM SD	34,741,000	3.25333%
755	KUSPUK SD	4,650,000	0.43545%
756	SOUTHWEST REGION SD	5,209,000	0.48780%
757	LAKE AND PENINSULA BOROUGH SD	4,784,000	0.44800%
758	ALEUTIAN REGION SD	208,000	0.01948%
759	PRIBILOF SD	552,000	0.05169%
761	IDITAROD AREA SD	1,766,000	0.16538%
762 763	YUKON / KOYUKUK SD YUKON FLATS SD	9,551,000 3,624,000	0.89441% 0.33937%
764	DENALI BOROUGH SD	3,730,000	0.34930%
765	DELTA/GREELY SD	5,762,000	0.53958%
766	ALASKA GATEWAY SD	3,001,000	0.28103%
767	COPPER RIVER SD	2,467,000	0.23102%
768	CHATHAM SD	1,374,000	0.12867%
769	SOUTHEAST ISLAND SD	2,286,000	0.21407%
770	ANNETTE ISLAND SD	4,574,000	0.42833%
771	CHUGACH SD	2,339,000	0.21904%
775	TANANA CITY SD	247,000	0.02313%
777	KASHUNAMIUT SD	2,216,000	0.20752%
778	YUPIIT SD	4,958,000	0.46429%
779	SPECIAL EDUCATION SERVICE AGENCY	1,691,000	0.15835%
780	ALEUTIANS EAST BOROUGH SD	2,639,000	0.24713%
Total		1,067,860,000	100.00000%

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
701	ANCHORAGE SD	414,592,849	62,564,108
704	CORDOVA CITY SD	3,433,684	518,160
705	CRAIG CITY SD	3,536,977	533,747
706	FAIRBANKS NORTH STAR BOROUGH SD	97,088,006	14,651,059
707	HAINES BOROUGH SD	2,194,165	331,110
708	HOONAH CITY SD	756,759	114,199
709	HYDABURG CITY SD	614,323	92,704
710	JUNEAU BOROUGH SD	39,389,506	5,944,071
712	KAKE CITY SD	1,562,446	235,781
714	KETCHIKAN GATEWAY BOROUGH SD	26,194,071	3,952,815
717	KLAWOCK CITY SD	2,101,745	317,164
718	KODIAK ISLAND BOROUGH SD	24,979,560	3,769,539
719	NENANA CITY SD	4,083,887	616,279
720	NOME CITY SD	5,875,753	886,680
722	MATANUSKA-SUSITNA BOROUGH SD	163,759,968	24,712,188
723	PELICAN CITY SD	195,713	29,534
724	PETERSBURG CITY SD	4,817,813	727,032
727 728	SITKA SCHOOL DISTRICT	14,172,916	2,138,763
726 729	SKAGWAY CITY SD UNALASKA CITY SD	2,340,950	353,261
729	VALDEZ CITY SD	2,990,067 6,954,351	451,216 1,049,446
731	WRANGELL PUBLIC SCHOOLS	2,720,417	410,524
732	YAKUTAT SD	949,210	143,241
733	UNIVERSITY OF ALASKA	46,170,978	6,967,428
735	GALENA CITY SD	11,065,421	1,669,827
736	NORTH SLOPE BOROUGH SD	20,709,745	3,125,203
737	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	-	
742	BRISTOL BAY BOROUGH SD	1,474,375	222,490
743	SOUTHEAST REGIONAL RESOURCE CENTER	723,052	109,112
744	DILLINGHAM CITY SD	4,193,704	632,851
746	KENAI PENINSULA BOROUGH SD	74,576,610	11,253,979
748	SAINT MARY'S SD	1,571,144	237,093
751	NORTHWEST ARCTIC BOROUGH SD	18,327,477	2,765,707
752	BERING STRAIT SD	26,183,198	3,951,174
753	LOWER YUKON SD	19,474,576	2,938,810
754 755	LOWER KUSKOKWIM SD KUSPUK SD	37,773,783	5,700,250 762,965
755 756	SOUTHWEST REGION SD	5,055,931 5,663,730	854,685
757	LAKE AND PENINSULA BOROUGH SD	5,201,629	784,951
758	ALEUTIAN REGION SD	226,158	34,128
759	PRIBILOF SD	600,188	90.571
761	IDITAROD AREA SD	1,920,166	289,763
762	YUKON / KOYUKUK SD	10,384,773	1,567,114
763	YUKON FLATS SD	3,940,364	594,620
764	DENALI BOROUGH SD	4,055,618	612,013
765	DELTA/GREELY SD	6,265,005	945,420
766	ALASKA GATEWAY SD	3,262,978	492,400
767	COPPER RIVER SD	2,682,362	404,782
768	CHATHAM SD	1,493,946	225,444
769	SOUTHEAST ISLAND SD	2,485,561	375,083
770	ANNETTE ISLAND SD	4,973,296	750,495
771	CHUGACH SD	2,543,188	383,780
775	TANANA CITY SD	268,562	40,527
777	KASHUNAMIUT SD	2,409,450	363,598
778 779	YUPIIT SD SPECIAL EDUCATION SERVICE AGENCY	5,390,818	813,501
779 780	ALEUTIANS EAST BOROUGH SD	1,838,619 2,869,377	277,457 433,003
Total	ALLOTANO LAGI BOROGOTTOD	1,161,080,916	175,212,843
i Jiai		1,131,000,310	110,212,043

