

# State of Alaska

## Public Employees' Retirement System Defined Contribution Retirement Plan Retiree Medical

Information Required  
Under Governmental  
Accounting  
Standards Board  
Statement No. 75 as  
of June 30, 2019

November 2019

**BUCK**



November 20, 2019

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, 2019 for June 30, 2020 Reporting - PERS DCR Retiree Medical**

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

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 75 (GASB 75) for the State of Alaska Public Employees' Retirement System Defined Contribution Retirement Plan (PERS DCR) for June 30, 2020 reporting based on a measurement date of June 30, 2019. Under GASB 75, accounting information prepared under GASB 74 as of June 30, 2019 (as previously provided) serves as the basis for these disclosures. Please refer to the GASB 74 report dated October 1, 2019 for any supplemental information or documentation.

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

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS DCR in accordance with the requirements of GASB 75 as of the June 30, 2019 measurement date.

The Alaska Retirement Management Board (ARMB) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS DCR. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the ARMB, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, we recommend requesting our 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 prior review by Buck.

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

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

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2018 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from that date to the June 30, 2019 measurement date, as GASB 75 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS DCR and to reasonable long-term expectations.

In preparing the actuarial results, we have relied upon information provided by staff of the State of Alaska regarding plan provisions, participants, assets, contributions and other matters used in the June 30, 2018 actuarial valuation of PERS DCR. Although we did not audit the data, we reviewed the data for reasonableness and consistency with June 30, 2017 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, 2019 asset statements that were provided to us by staff of the State of Alaska on September 24, 2019.

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.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. We are Fellows of the Society of Actuaries, Enrolled Actuaries and Members 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 and Scott can be reached at (216) 315-1929.

Respectfully submitted,



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



Scott Young, FSA, EA, MAAA  
Director  
Buck

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## Section 1 – GASB 75 Information

### OPEB Expense

Measurement Date	June 30, 2019	June 30, 2018
Reporting Date	June 30, 2020	June 30, 2019
Service cost	\$ 13,465,000	\$ 12,269,000
Interest cost	10,093,000	7,916,000
Expected return on assets	(7,803,000)	(6,974,000)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	(163,415)	(79,560)
Current period effect of changes in assumptions	890,610	727,802
Current period difference between projected and actual investment earnings	242,400	11,200
Member contributions	0	0
Administrative expenses	14,000	4,000
Service purchases and plan transfers	0	0
Current period recognition of prior years' deferred outflows of resources	739,002	0
Current period recognition of prior years' deferred inflows of resources	(718,215)	(638,655)
Other Additions Less Other Deductions	<u>0</u>	<u>(2,000)</u>
Total	\$ 16,759,382	\$ 13,233,787

The employers' allocation of the OPEB expense for June 30, 2020 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:

- 8.2 years as of June 30, 2018 ((for the June 30, 2019 measurement date)
- 9.1 years as of June 30, 2017 (for the June 30, 2018 measurement date)

### Actuarial Assumptions

The total OPEB liability as of the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 using the actuarial assumptions outlined in Section 2, and rolled forward to June 30, 2019.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board in January 2019 to better reflect expected future experience.

### Actuarial Cost Method

Entry Age Normal – Level Percentage of Payroll

### Asset Valuation Method

Invested assets are reported at fair value.

### Allocation of Net OPEB Liability

The employers' allocations of net OPEB liability as of the June 30, 2018 and June 30, 2019 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, 2019 measurement date is shown in Schedule C in the Appendix.

The chart below provides details of the deferred inflows/outflows as of the June 30, 2019 measurement date:

Date Created	Type	Original Amortization Period	Deferred (Inflow)/Outflow as of June 30, 2019
June 30, 2017	Asset Gain	5 years	\$ (1,267,200)
June 30, 2017	Liability Gain	9.1 years	\$ (30,835)
June 30, 2018	Assumption Change	9.1 years	\$ 5,167,396
June 30, 2018	Asset Loss	5 years	\$ 33,600
June 30, 2018	Liability Gain	9.1 years	\$ (564,879)
June 30, 2019	Assumption Change	8.2 years	\$ 6,412,390
June 30, 2019	Asset Loss	8.2 years	\$ 969,600
June 30, 2019	Liability Gain	8.2 years	\$ (1,176,585)

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

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2019 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, 2018 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2018.

Amounts for the June 30, 2019 measurement date were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2019.

### 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, 2019 using the discount rate of 7.38%, as well as a discount rate that is one percentage point lower (6.38%) or one percentage point higher (8.38%) than the current rate (\$ in thousands):

	1.00% Decrease (6.38%)	Current Discount Rate (7.38%)	1.00% Increase (8.38%)
Service cost	\$ 17,249	\$ 13,465	\$ 10,622
Interest	10,865	10,093	9,324
EGWP rebates	10	10	10
Benefit payments	(109)	(109)	(109)
Net change to inflows/outflows	<u>12,297</u>	<u>5,963</u>	<u>2,062</u>
Net change in total OPEB liability	\$ 40,312	\$ 29,422	\$ 21,909
Total OPEB liability-beginning	\$ 138,015	\$ 112,740	\$ 93,026
Total OPEB liability-ending (a)	\$ 178,327	\$ 142,162	\$ 114,935
Plan fiduciary net position-ending (b)	\$ 118,238	\$ 118,238	\$ 118,238
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ 60,089	\$ 23,924	\$ (3,303)

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

The table below shows the development of the net OPEB liability as of June 30, 2019 using the current healthcare cost trend rates, as well as trend rates that are one percentage point lower or one percentage point higher than the current rates (\$ in thousands):

	<b>1.00% Decrease</b>	<b>Current Trend Rates</b>	<b>1.00% Increase</b>
Service cost	\$ 8,256	\$ 13,465	\$ 23,325
Interest	7,792	10,093	13,402
EGWP rebates	10	10	10
Benefit payments	(109)	(109)	(109)
Net change to inflows/outflows	<u>5,735</u>	<u>5,963</u>	<u>4,107</u>
Net change in total OPEB liability	\$ 21,684	\$ 29,422	\$ 40,735
Total OPEB liability-beginning	\$ 89,196	\$ 112,740	\$ 144,249
Total OPEB liability-ending (a)	\$ 110,880	\$ 142,162	\$ 184,984
Plan fiduciary net position-ending (b)	\$ 118,238	\$ 118,238	\$ 118,238
Plan's net OPEB liability (asset)-ending (a)-(b)	\$ (7,358)	\$ 23,924	\$ 66,746

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

## Description of Actuarial Methods and Valuation Procedures

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

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

### Actuarial Method

Entry Age Normal Cost.

Liabilities and contributions shown in the report are computed using the Entry Age Normal Actuarial Cost Method. Any funding surplus or unfunded actuarial accrued liability is amortized over 25 years as a level percentage of expected payroll. However, in keeping with GASB requirements in effect when the plan was adopted, the net amortization period will not exceed 30 years. Under the new accounting standards (GASB 74 and 75), the GASB requirements will not directly control amortization periods used for funding of the plan.

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

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

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

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

### Valuation of Assets

Effective June 30, 2006, the asset valuation method recognizes 20% of the investment gain or loss in each of the current and preceding four years. This method was phased in over five years. Fair Value of Assets was \$0 as of June 30, 2006. All assets are valued at fair value. Assets are accounted for on

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<sup>1</sup> Used to determine June 30, 2018 funding assets and liabilities, and contribution rates.

an accrued basis and are taken directly from financial statements audited by KPMG LLP. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

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

The actuarial cost method for the retiree healthcare plan was changed from the Entry Age Level Dollar method to the Entry Age Level Percent of Pay method. There were no other changes in the asset or valuation methods since the prior valuation.

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

The methodology used for the valuation of the retiree medical benefits is described in Section 6.2 of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2018.

Due to the lack of experience for the DCR retiree medical plan only, base claims costs are based on those described in the actuarial valuation as of June 30, 2018 for the Defined Benefit (DB) retiree medical plan covering TRS and PERS. The DB rates were used with some adjustments. The claims costs were adjusted to reflect the differences between the DCR medical plan and the DB medical plan. These differences include network steerage, different coverage levels, different Medicare coordination for medical benefits, and an indexing of the retiree out-of-pocket dollar amounts. To account for higher initial copays, deductibles and out-of-pocket limits, upcoming FY19 claims costs were reduced 2.1% for medical claims, and 10.4% for prescription drugs. In addition, to account for the difference in Medicare coordination, upcoming FY19 medical claims costs for Medicare eligible retirees were further reduced 29.3%. The medical and prescription drug percentages mentioned above were reduced 0.2% in each future year for the DCR medical benefits to reflect the fact that the medical benefit to be offered to DCR members will have annual indexing of member cost sharing features such as deductibles and out-of-pocket amounts.

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

The State transitioned to an Employer Group Waiver Program (EGWP) for DCR participants effective January 1, 2019. In the prior valuation, the impact of transitioning to the EGWP was valued by increasing the RDS subsidy offset in 2019 by 60% to reflect estimated Medicare reimbursements under the EGWP arrangement. For this year's valuation, the estimated 2019 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates).

## Healthcare Reform

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

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

The Plan will be subject to the high cost plan excise tax (Cadillac tax) and the value of the Health Reimbursement Account must be included along with projected plan costs. Based upon guidance available at the valuation date, Buck estimated the tax based upon a blend of pre and post-Medicare projected costs and enrollment projections.

- A blended test compares a weighted average per capita cost (based upon proportions of pre/post Medicare eligible enrollments) to the tax cost thresholds in each projection year. Projected enrollment was based upon the current enrollment data provided by Aetna, and valuation headcount projections for future years.
- We included administrative fees and applied Retiree Drug Subsidy / EGWP reimbursements to the Medicare rates.

We assumed claim costs would increase according to valuation trend assumptions from the June 30, 2018 valuation, and that the tax cost thresholds would increase at 2.25% (the CPI assumption of 2.50% less .25% to estimate the impact of using the chained CPI as required by the Tax Cut and Jobs Act passed in December 2017). The first year increased at 3.25% to reflect the additional 1.0% over inflation assumption.

We determined the impact to be approximately \$1.6M of the projected June 30, 2018 healthcare actuarial accrued liability for the DCR plan.

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

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

## **Actuarial Assumptions**

The demographic and economic assumptions used in the June 30, 2018 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017.

### **Investment Return**

7.38% per year, net of investment expenses.

### **Salary Scale**

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

Inflation – 2.50% per year.

Productivity – 0.25% per year.

### **Payroll Growth**

2.75% per year. (Inflation + Productivity)

### **Total Inflation**

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

### **Mortality (Pre-termination)**

Mortality rates based upon the 2013-2017 actual experience.

100% (male and female) of RP-2014 employee table with MP-2017 generational improvement.

### **Mortality (Post-termination)**

Mortality rates based upon the 2013-2017 actual experience.

91% of male and 96% of female rates of RP-2014 healthy annuitant table with MP-2017 generational improvement.

### **Turnover**

Select and ultimate rates based upon the 2013-2017 actual experience. (See Table 2).

### **Disability**

Incidence rates based upon the 2013-2017 actual experience. (See Table 3).

Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.

Disabilities are assumed to be occupational 75% of the time for Peace Officer/Firefighters, 40% of the time for Others.

For Peace Officer/Firefighters, members are assumed to take the monthly annuity 100% of the time.

**Retirement**

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

**Spouse Age Difference**

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

**Percent Married for Occupational Death & Disability**

For Others, 75% of male members and 70% female members are assumed to be married. For Peace Officer/Firefighters, 85% of male members and 60% of female members are assumed to be married.

**Dependent Spouse Medical Coverage Election**

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

**Part time Status**

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

**Peace Officer / Firefighter Occupational Disability Retirement Benefit Commencement**

The occupational disability retirement benefit is assumed to be first payable from the member’s DC account and the retirement benefit payable from the occupational death and disability trust will commence five years later.

**Per Capita Claims Cost**

Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY19 medical benefits are shown below:

	Medical	Prescription Drugs
Pre-Medicare	\$ 13,535	\$ 3,360
Medicare Parts A & B	\$ 1,468	\$ 3,764
Medicare Part D – RDS	N/A	\$ 527
Medicare Part D – EGWP	N/A	\$ 1,039

Members are assumed to attain Medicare eligibility at age 65. The EGWP cost shown above is for calendar year 2019. All other costs are for the 2019 fiscal year (July 1, 2018 – June 30, 2019).

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

### **Third Party Administrator Fees**

\$300 per person per year; assumed trend rate of 4.5% per year.

### **Base Claims Cost Adjustments**

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

- 0.979 for the pre-Medicare plan.
- 0.686 for both the Medicare medical plan and Medicare coordination method (2.1% reduction for the medical plan and 29.3% reduction for the coordination method).
- 0.896 for the prescription drug plan.

### **Active Data Adjustment**

To reflect participants who terminate employment before the valuation date and are subsequently rehired after the valuation date, participants who are listed as terminated in the June 30 client data but active in the October 1 client records are updated to active status.

### **Administrative Expenses**

Beginning with the June 30, 2018 valuation, the Normal Cost is increased for administrative expenses expected to be paid from plan assets during the year. The amounts included in the June 30, 2018 Normal Cost, which are based on the average of actual administrative expenses during the last two fiscal years, are \$9,300 for occupational death & disability and \$7,600 for retiree medical.

## Health Cost Trend

The table below shows the rate used to project the cost from the shown fiscal year to the next fiscal year. For example, 7.5% is applied to the FY19 pre-Medicare medical claims cost to get the FY20 medical claims cost.

	Medical Pre-65	Medical Post-65	Prescription Drugs / EGWP	RDS
FY19	7.5%	5.5%	8.5%	4.7%
FY20	7.0%	5.4%	8.0%	4.7%
FY21	6.5%	5.4%	7.5%	4.6%
FY22	6.3%	5.4%	7.1%	4.6%
FY23	6.1%	5.4%	6.8%	4.6%
FY24	5.9%	5.4%	6.4%	4.6%
FY25	5.8%	5.4%	6.1%	4.6%
FY26	5.6%	5.4%	5.7%	4.6%
FY27-FY40	5.4%	5.4%	5.4%	4.5%
FY41	5.3%	5.3%	5.3%	4.5%
FY42	5.2%	5.2%	5.2%	4.5%
FY43	5.1%	5.1%	5.1%	4.5%
FY44	5.1%	5.1%	5.1%	4.5%
FY45	5.0%	5.0%	5.0%	4.5%
FY46	4.9%	4.9%	4.9%	4.5%
FY47	4.8%	4.8%	4.8%	4.5%
FY48	4.7%	4.7%	4.7%	4.5%
FY49	4.6%	4.6%	4.6%	4.5%
FY50+	4.5%	4.5%	4.5%	4.5%

For the June 30, 2014 valuations and later, the updated Society of Actuaries' Healthcare Cost Trend Model is used to project medical and prescription drug costs. This model estimates trend amounts projected out for 80 years. The model has been populated with assumptions that are specific to the State of Alaska. The model was updated this year to use the newest version and incorporate recent trend survey information, which generated the updated trend rates shown above.

The table below shows the amount each trend rate shown on the previous page was increased by to account for the Cadillac Tax:

Fiscal Year	Pre-65	Post-65	Fiscal Year	Pre-65	Post-65
FY19-FY44	0.00%	0.00%	FY77	0.20%	0.50%
FY45	0.00%	0.12%	FY78	0.20%	0.49%
FY46	0.00%	0.29%	FY79	0.19%	0.48%
FY47	0.00%	0.27%	FY80	0.19%	0.46%
FY48	0.00%	0.25%	FY81	0.18%	0.45%
FY49	0.00%	0.25%	FY82	0.18%	0.44%
FY50	0.00%	0.20%	FY83	0.18%	0.43%
FY51	0.00%	0.20%	FY84	0.17%	0.42%
FY52	0.06%	0.16%	FY85	0.17%	0.41%
FY53	0.06%	0.16%	FY86	0.16%	0.40%
FY54	0.06%	0.15%	FY87	0.16%	0.39%
FY55	0.06%	0.15%	FY88	0.16%	0.38%
FY56	0.05%	0.14%	FY89	0.15%	0.37%
FY57	0.06%	0.14%	FY90	0.15%	0.37%
FY58	0.05%	0.13%	FY91	0.15%	0.36%
FY59	0.05%	0.12%	FY92	0.15%	0.35%
FY60	0.05%	0.15%	FY93	0.14%	0.34%
FY61	0.05%	0.61%	FY94	0.14%	0.33%
FY62	0.05%	0.59%	FY95	0.14%	0.33%
FY63	0.05%	0.61%	FY96	0.13%	0.32%
FY64	0.05%	0.64%	FY97	0.13%	0.31%
FY65	0.05%	0.65%	FY98	0.13%	0.30%
FY66	0.05%	0.64%	FY99	0.13%	0.30%
FY67	0.14%	0.64%	FY00	0.12%	0.29%
FY68	0.24%	0.63%	FY01	0.12%	0.28%
FY69	0.24%	0.61%	FY02	0.12%	0.28%
FY70	0.23%	0.60%	FY03	0.12%	0.27%
FY71	0.23%	0.58%	FY04	0.11%	0.27%
FY72	0.22%	0.57%	FY05	0.11%	0.26%
FY73	0.22%	0.55%	FY06	0.11%	0.25%
FY74	0.21%	0.54%	FY07	0.11%	0.25%
FY75	0.21%	0.53%	FY08	0.10%	0.24%
FY76	0.20%	0.51%	FY09	0.10%	0.24%

## Aging Factors

Age	Medical	Prescription Drugs
0-44	2.0%	4.5%
45-54	2.5%	3.5%
55-64	2.5%	1.5%
65-74	3.0%	2.0%
75-84	2.0%	-0.5%
85-95	0.3%	-2.5%
96+	0.0%	0.0%

## Retiree Medical Participation

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

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

## Imputed Data

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

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

Effective for the June 30, 2018 valuation, the Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the population experience from July 1, 2013 to June 30, 2017. The changes in assumptions were adopted at the January 2019 Board meeting.

**Table 1: Alaska PERS DCR Plan Salary Scale**

**Peace Officer/Firefighter:**

<b>Years of Service</b>	<b>% Increase</b>
0	7.75%
1	7.25
2	6.75
3	6.25
4	5.75
5	5.25
6	4.75
7	4.25
8	3.75
9	3.65
10	3.55
11	3.45
12	3.35
13	3.25
14	3.15
15	3.05
16	2.95
17	2.85
18	2.75
19	2.75
20+	2.75

**Others:**

<b>Years of Service</b>	<b>% Increase</b>
0	6.75%
1	6.25
2	5.75
3	5.25
4	4.75
5	4.25
6	3.75
7	3.65
8	3.55
9	3.45
10	3.35
11	3.25
12	3.15
13	3.05
14	2.95
15	2.85
16	2.75
17	2.75
18	2.75
19	2.75
20+	2.75

**Table 2: Alaska PERS DCR Plan Turnover Assumptions**

**Peace Officer/Firefighter: Select Rates of Turnover During the First 5 Years of Employment**

<b>Years of Service</b>	<b>Male</b>	<b>Female</b>
0	18.9%	20.6%
1	14.2	16.5
2	10.5	13.8
3	9.5	12.4
4	8.4	11.3

**Ultimate Rates of Turnover After the First 5 Years of Employment**

<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
20	5.5200%	11.9700%	45	5.7100%	11.0300%
21	5.5200	11.9700	46	5.6400	10.9800
22	5.5200	11.9700	47	5.5700	10.9200
23	5.6500	11.9700	48	6.0100	10.8400
24	5.7800	11.9700	49	6.4500	10.7500
25	5.9100	11.9700	50	6.8900	10.6700
26	6.0400	11.9700	51	7.3200	10.5800
27	6.1600	11.9700	52	7.7600	10.5000
28	6.1600	11.9400	53	7.9700	10.6600
29	6.1500	11.9100	54	8.1800	10.8200
30	6.1400	11.8800	55	8.3800	10.9800
31	6.1300	11.8400	56	8.5900	11.1500
32	6.1200	11.8100	57	8.8000	11.3100
33	6.1100	11.7900	58	9.0300	11.4700
34	6.0900	11.7700	59	9.2500	11.6300
35	6.0800	11.7500	60	9.4800	11.7900
36	6.0700	11.7200	61	9.7100	11.9500
37	6.0500	11.7000	62	9.9400	12.1200
38	6.0300	11.6000	63	12.3700	12.2800
39	6.0000	11.5000	64	14.8100	12.4400
40	5.9800	11.4000	65+	17.2500	12.6000
41	5.9500	11.3000			
42	5.9030	11.2000			
43	5.8500	11.1400			
44	5.7800	11.0900			

**Table 2: Alaska PERS DCR Plan Turnover Assumptions**

**Others: Select Rates of Turnover During the First 5 Years of Employment**

<b>Years of Service</b>	<b>Male</b>	<b>Female</b>
0	24.4%	28.0%
1	21.0	22.3
2	16.8	17.9
3	13.4	14.3
4	9.5	12.3

**Ultimate Rates of Turnover After the First 5 Years of Employment**

<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
20	13.7100%	16.5000%	45	7.7200%	7.9000%
21	13.7100	16.5000	46	7.6000	7.5800
22	13.7100	16.5000	47	7.4800	7.2600
23	13.7100	16.5100	48	7.6800	7.2300
24	13.7100	16.5100	49	7.8700	7.2000
25	13.7100	16.5200	50	8.0700	7.1700
26	13.7100	16.5300	51	8.2600	7.1400
27	13.7100	16.5400	52	8.4600	7.1100
28	13.4100	15.9400	53	8.4600	7.2600
29	13.1200	15.3400	54	8.4700	7.4200
30	12.8200	14.7500	55	8.4800	7.5700
31	12.5200	14.1500	56	8.4800	7.7200
32	12.2200	13.5500	57	8.4900	7.8800
33	11.6500	12.9000	58	8.7700	8.1500
34	11.0900	12.2400	59	9.0500	8.4200
35	10.5200	11.5800	60	9.3200	8.6900
36	9.9500	10.9200	61	9.6000	8.9600
37	9.3900	10.2600	62	9.8800	9.2400
38	9.1200	9.9800	63	10.2800	10.5100
39	8.8600	9.7000	64	10.6800	11.7800
40	8.6000	9.4200	65+	11.0800	13.0500
41	8.3200	9.1400			
42	8.0700	8.8600			
43	7.9500	8.5400			
44	7.8300	8.2200			

**Table 3: Alaska PERS DCR Plan Disability Table**

**Peace Officer/Firefighter:**

Age	Male	Female
20	0.0179%	0.0112%
21	0.0179	0.0112
22	0.0179	0.0112
23	0.0244	0.0153
24	0.0310	0.0194
25	0.0374	0.0234
26	0.0440	0.0275
27	0.0505	0.0316
28	0.0526	0.0329
29	0.0548	0.0343
30	0.0570	0.0356
31	0.0591	0.0370
32	0.0612	0.0383
33	0.0634	0.0397
34	0.0657	0.0411
35	0.0679	0.0425
36	0.0702	0.0439
37	0.0724	0.0453
38	0.0757	0.0473
39	0.0789	0.0493
40	0.0822	0.0514
41	0.0854	0.0534
42	0.0886	0.0554
43	0.0977	0.0611
44	0.1066	0.0667
45	0.1157	0.0723
46	0.1247	0.0780
47	0.1337	0.0836
48	0.1462	0.0914
49	0.1588	0.0993
50	0.1714	0.1071
51	0.1839	0.1150
52	0.1965	0.1228
53	0.2294	0.1434
54	0.2624	0.1640

**Others:**

Age	Male	Female
20	0.03270%	0.03760%
21	0.03270	0.03760
22	0.03270	0.03760
23	0.03600	0.04000
24	0.03920	0.04240
25	0.04250	0.04480
26	0.04560	0.04720
27	0.04890	0.04960
28	0.05010	0.05100
29	0.05130	0.05240
30	0.05240	0.05380
31	0.05360	0.05540
32	0.05480	0.05680
33	0.05660	0.05860
34	0.05840	0.06060
35	0.06020	0.06240
36	0.06200	0.06440
37	0.06380	0.06620
38	0.06690	0.06960
39	0.07010	0.07280
40	0.07340	0.07620
41	0.07650	0.07940
42	0.07970	0.08260
43	0.08790	0.09080
44	0.09620	0.09900
45	0.10430	0.10720
46	0.11250	0.11540
47	0.12080	0.12360
48	0.13290	0.13600
49	0.14510	0.14840
50	0.15720	0.16080
51	0.16940	0.17340
52	0.18150	0.18580
53	0.21320	0.21680
54	0.24500	0.24780

**Table 4: Alaska PERS DCR Plan Retirement Table**

<b>Age</b>	<b>Unisex Rate</b>
≤ 50	2.0%
51	2.0
52	2.0
53	2.0
54	2.0
55	3.0
56	3.0
57	3.0
58	3.0
59	3.0
60	5.0
61	5.0
62	10.0
63	5.0
64	5.0
65	25.0
66	25.0
67	25.0
68	20.0
69	20.0
70	100.0

## Section 3 – Summary of Plan Provisions

### Effective Date

July 1, 2006, with amendments through June 30, 2018.

### 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 155 employers participating in PERS DCR, including the State of Alaska, and 154 political subdivisions and public organizations.

### Membership

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

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

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

### Member Contributions

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

### Retiree Medical Benefits

- Member must retire directly from the plan to be eligible for retiree medical coverage. Normal retirement eligibility is the earlier of a) 25 years of service as a peace officer or firefighter and 30 years of service for any other employee or b) Medicare eligible and 10 years of service.
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's and any covered dependent premium is 100% until the member is Medicare eligible. Upon the member's Medicare-eligibility, the required contribution will follow the service-based schedule shown below.

- Coverage cannot be denied except for failure to pay premium
- Members who are receiving disability benefits or survivors who are receiving monthly survivor benefits are not eligible until the member meets, or would have met if he/she had lived, the normal retirement eligibility requirements.
- The following is a summary of the medical benefit design adopted in July 2016. The plan description below is used for valuation purposes and indicates participant cost-sharing. Please refer to the benefit handbook for more details.

<b>Plan Design Feature</b>	<b>In-Network<sup>1</sup></b>	<b>Out-of-Network<sup>1 2</sup></b>
Deductible (single / family)	\$300 / \$600	\$300 / \$600
Medical services (participant share)	20%	40%
Emergency Room Copay (non-emergent use)	\$100	\$100
Medical Out-of-Pocket Maximum (single / family, after deductible)	\$1,200 / \$2,400	\$2,400 / \$4,800
Medicare Coordination	Exclusion	Exclusion
Pharmacy	No Deductible	No Deductible
Retail Generic (per 30-day fill)	20% \$10 min / \$50 max	
Retail Non-Formulary Brand (per 30-day fill)	25% \$25 min / \$75 max	40%
Retail Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
Mail-Order Generic	\$20 copay	
Mail-Order Non-Formulary Brand	\$50 copay	40%
Mail-Order Formulary Brand	\$100 copay	
Pharmacy Out-of-Pocket Max (single / family)	\$1,000 / \$2,000	\$1,000 / \$2,000
Medicare Pharmacy Arrangement	Retiree Drug Subsidy / Employer Group Waiver Plan effective 1/1/2019	
Wellness / Preventative	100%, Not subject to deductible	

<sup>1</sup> Assumed to increase annually to mitigate impact of healthcare cost trend

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

- Buck used its manual rate models to determine relative plan values for the defined benefit (DB) retiree medical plan and the adopted DCR retiree medical plan outlined above. We applied the ratio of the DCR retiree medical plan value to the DB retiree medical plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits to estimate corresponding values for the adopted DCR retiree medical plan design. These factors are noted in Section 2. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. In the prior valuation, the RDS subsidy offset in 2019 was increased by 60% to reflect estimated Medicare reimbursements under the Employer Group Waiver Plan (EGWP) arrangement. For this year’s valuation, the estimated 2019 reimbursements under EGWP were provided by Segal Consulting (who worked with the EGWP administrator, Optum, to develop those estimates). We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost so no further adjustment was needed for the DCR retiree medical plan. The medical network differential is reflected in the relative plan value adjustments.
- The retiree medical plan’s coverage is supplemental to Medicare. Medicare coordination is described in the 2018 DCR Plan Handbook, referred to in the industry as exclusion coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to the remaining amount. Starting in 2019, the prescription drug coverage will be through a Medicare Part D EGWP arrangement.
- The premium for Medicare-eligible retirees will be based on the member’s years of service. The percentage of premium paid by the member is as follows:

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

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

### **Occupational Disability Benefits**

- Benefit is 40% of salary at date of disability.
- For Peace Officer and Firefighters there is a Disability Benefit Adjustment such that:
  - The disability benefit is increased by 75% of the cost of living increase in the preceding calendar year or 9%, whichever is less.
  - At the time the disabled member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit. Monthly annuity payments are made from the member’s

contribution balance until the fund is exhausted, at which the plan pays all remaining payments.

- For Others, there is no increase in the occupational disability benefit after commencement.
- 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 for Others members or 25 years of service for Peace Officer/Firefighter members.
- Peace Officer/Firefighter members may select the defined contribution account or the monthly benefit payable as if they were retiring under Tier 3 (service continues during disability, final average salary is as of date of disability).
- No subsidized retiree medical benefits are provided until normal retirement eligibility. The member's premium is 100% of the estimated cost until they are Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

### **Occupational Death Benefits**

- Benefit is 40% of salary for Others members and 50% of salary for Peace Officer/Firefighter members.
- 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 PERS benefits for at least 5 years as of July 1.
- Benefits cease when the member would have become eligible for normal retirement.
- The period during which the survivor is receiving benefits is counted as service credit toward retiree medical benefits.
- No subsidized retiree medical benefits are provided until the member would have been eligible for normal retirement. The surviving spouse's premium is 100% of the estimated cost until the member would have been Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

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

There have been no changes in PERS DCR benefit provisions valued since the prior valuation.

# Appendix

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	FY2018 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
101	STATE OF ALASKA	5,699,436	48.89051%	55,119,167	48,897,849	6,221,318	2,882,193	(1,454,111)			
102	SOUTHWEST REGION SD	16,055	0.13773%	155,272	137,747	17,526	9,448	(3,493)			
103	ANNETTE ISLAND SD	12,659	0.10859%	122,422	108,604	13,818	7,760	(2,754)			
104	BERING STRAIT SD	42,200	0.36200%	408,117	362,053	46,064	21,720	(12,256)			
105	CHATHAM SD	4,141	0.03552%	40,043	35,524	4,520	2,450	(901)			
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-			
107	CITY OF VALDEZ	59,063	0.50665%	571,200	506,729	64,472	33,801	(12,850)			
108	JUNEAU BOROUGH SD	77,422	0.66414%	748,747	664,235	84,511	41,862	(16,845)			
109	MATANUSKA-SUSITNA BOROUGH	135,734	1.16434%	1,312,679	1,164,516	148,162	71,109	(29,532)			
110	MATANUSKA-SUSITNA BOROUGH SD	196,328	1.68413%	1,898,688	1,684,382	214,306	105,313	(47,122)			
111	ANCHORAGE SD	554,292	4.75479%	5,360,548	4,755,501	605,047	293,425	(130,943)			
112	COPPER RIVER SD	7,681	0.06589%	74,283	65,899	8,384	4,487	(1,671)			
113	UNIVERSITY OF ALASKA	366,808	3.14653%	3,547,394	3,146,998	400,395	268,788	(79,806)			
115	CITY OF KENAI	44,678	0.38325%	432,076	383,308	48,769	23,286	(10,081)			
116	FAIRBANKS NORTH STAR BOROUGH	143,574	1.23160%	1,388,503	1,231,783	156,721	80,887	(31,237)			
117	FAIRBANKS NORTH STAR BOROUGH SD	201,745	1.73060%	1,951,073	1,730,855	220,218	107,108	(43,894)			
118	DENALI BOROUGH SD	11,945	0.10246%	115,516	102,478	13,038	6,609	(2,695)			
120	CITY AND BOROUGH OF SITKA	63,777	0.54709%	616,786	547,170	69,617	32,338	(14,480)			
121	CHUGACH SD	3,650	0.03131%	35,299	31,315	3,984	1,846	(1,382)			
122	KETCHIKAN GATEWAY BOROUGH	26,641	0.22853%	257,649	228,568	29,081	13,472	(7,900)			
123	CITY OF SOLDOTNA	25,847	0.22171%	249,961	221,748	28,213	13,071	(7,172)			
124	IDITAROD AREA SD	5,886	0.05049%	56,920	50,495	6,425	4,372	(1,869)			
125	KUSPUK SD	9,419	0.08080%	91,092	80,811	10,282	6,209	(2,049)			
126	CITY AND BOROUGH OF JUNEAU	191,050	1.63885%	1,847,644	1,639,099	208,544	102,609	(45,369)			
128	CITY OF KODIAK	47,546	0.40785%	459,812	407,913	51,899	26,854	(10,344)			
129	CITY OF FAIRBANKS	35,479	0.30434%	343,115	304,387	38,727	20,691	(7,719)			
131	CITY OF WASILLA	47,095	0.40399%	455,460	404,052	51,408	27,228	(10,247)			
133	SITKA BOROUGH SD	18,902	0.16215%	182,805	162,172	20,633	9,559	(5,463)			
134	CITY OF PALMER	26,523	0.22752%	256,501	227,549	28,951	15,555	(7,162)			
135	CITY AND BOROUGH OF WRANGELL	12,409	0.10645%	120,010	106,465	13,546	6,530	(3,547)			
136	CITY OF BETHEL	40,507	0.34747%	391,741	347,525	44,216	20,484	(9,008)			
137	VALDEZ CITY SD	13,453	0.11540%	130,107	115,422	14,685	7,613	(3,961)			
138	HOONAH CITY SD	2,029	0.01741%	19,624	17,409	2,215	1,026	(1,896)			
139	CITY OF NOME	24,963	0.21414%	241,421	214,172	27,249	13,480	(5,801)			
140	CITY OF KOTZEBUE	32,896	0.28219%	318,141	282,233	35,909	17,605	(8,299)			
141	GALENA CITY SD	27,211	0.23342%	263,156	233,454	29,703	13,765	(6,055)			
143	CITY OF PETERSBURG	29,123	0.24982%	281,644	249,854	31,789	15,893	(7,195)			
144	BRISTOL BAY BOROUGH	14,915	0.12794%	144,244	127,963	16,281	8,151	(3,245)			
145	NORTH SLOPE BOROUGH	482,016	4.13480%	4,661,574	4,135,420	526,153	247,277	(104,872)			
146	WRANGELL PUBLIC SD	4,867	0.04175%	47,073	41,760	5,313	2,707	(1,059)			
148	CITY OF CORDOVA	22,317	0.19144%	215,831	191,470	24,361	11,594	(6,478)			
149	NOME CITY SD	8,888	0.07624%	85,955	76,253	9,702	4,495	(4,137)			
151	CITY OF KING COVE	5,826	0.04998%	56,344	49,984	6,360	3,306	(1,268)			
152	ALASKA HOUSING FINANCE CORPORATION	82,879	0.71095%	801,524	711,055	90,468	45,372	(18,032)			
153	LOWER YUKON SD	38,533	0.33054%	372,655	330,593	42,062	22,261	(8,384)			
154	NORTHWEST ARCTIC BOROUGH SD	50,433	0.43262%	487,739	432,688	55,051	25,556	(14,269)			
155	SOUTHEAST ISLAND SD	6,974	0.05982%	67,443	59,831	7,612	3,965	(1,540)			
156	PRIBILOF SD	879	0.00754%	8,506	7,546	960	511	(474)			
157	LOWER KUSKOKWIM SD	97,649	0.83765%	944,365	837,774	106,591	53,917	(21,246)			
158	KODIAK ISLAND BOROUGH SD	46,865	0.40201%	453,231	402,075	51,156	24,246	(14,449)			
159	YUKON FLATS SD	7,152	0.06135%	69,170	61,363	7,807	4,166	(1,828)			
160	YUKON / KOYUKUK SD	16,534	0.14183%	159,904	141,855	18,048	9,064	(3,597)			
161	NORTH SLOPE BOROUGH SD	84,502	0.72487%	817,220	724,980	92,240	47,358	(18,385)			
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(422)			
163	CORDOVA COMMUNITY MEDICAL CENTER	10,946	0.09390%	105,861	93,912	11,949	13,048	(16,533)			
164	LAKE AND PENINSULA BOROUGH SD	11,586	0.09939%	112,051	99,404	12,647	6,133	(3,836)			
165	SITKA COMMUNITY HOSPITAL	85,612	0.73439%	827,952	734,501	93,451	44,100	(21,735)			

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	FY2018 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
166	TANANA SD	1,396	0.01198%	13,505	11,981	1,524	1,053	(519)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	9,621	0.08253%	93,049	82,547	10,503	4,882	(2,400)			
168	HYDABURG CITY SD	2,112	0.01812%	20,427	18,122	2,306	1,361	(485)			
169	CITY OF TANANA	-	0.00000%	-	-	-	-	-			
170	NORTH PACIFIC FISHERY MGMT COUNCIL	6,196	0.05315%	59,918	53,155	6,763	3,678	(1,421)			
171	CITY OF BARROW	10,713	0.09190%	103,603	91,909	11,694	7,089	(2,345)			
172	CITY OF SAINT PAUL	7,487	0.06423%	72,411	64,238	8,173	4,257	(3,726)			
173	MUNICIPALITY OF ANCHORAGE	985,898	8.45717%	9,534,608	8,458,434	1,076,174	574,189	(214,502)			
174	KODIAK ISLAND BOROUGH	19,210	0.16478%	185,776	164,807	20,969	12,268	(4,179)			
175	NOME JOINT UTILITY SYSTEM	1,630	0.01398%	15,761	13,982	1,779	1,574	(355)			
176	CITY OF SAND POINT	8,318	0.07135%	80,440	71,361	9,079	4,206	(2,393)			
177	KETCHIKAN GATEWAY BOROUGH SD	48,824	0.41882%	472,180	418,885	53,295	26,671	(10,623)			
178	CITY OF DILLINGHAM	22,136	0.18988%	214,072	189,910	24,162	11,194	(6,202)			
179	CITY OF UNALASKA	77,079	0.66119%	745,428	661,291	84,137	39,799	(17,089)			
180	KENAI PENINSULA BOROUGH	110,961	0.95184%	1,073,104	951,982	121,122	56,462	(24,893)			
181	CITY OF KETCHIKAN	47,887	0.41078%	463,113	410,842	52,272	25,620	(11,272)			
182	CITY OF SEWARD	26,323	0.22580%	254,571	225,838	28,734	13,804	(5,881)			
183	CITY OF FORT YUKON	4,205	0.03607%	40,666	36,076	4,590	3,625	(915)			
184	BRISTOL BAY BOROUGH SD	3,064	0.02628%	29,629	26,285	3,344	2,507	(667)			
185	CORDOVA CITY SD	5,526	0.04740%	53,439	47,408	6,032	3,117	(1,286)			
186	CITY OF CRAIG	11,612	0.09961%	112,301	99,626	12,675	5,872	(3,201)			
187	PETERSBURG MEDICAL CENTER	47,319	0.40591%	457,622	405,970	51,652	25,958	(10,295)			
189	HAINES BOROUGH	18,876	0.16192%	182,554	161,949	20,605	10,995	(4,318)			
190	KENAI PENINSULA BOROUGH SD	112,666	0.96646%	1,089,589	966,607	122,982	57,882	(28,249)			
191	CITY OF NORTH POLE	17,284	0.14827%	167,154	148,288	18,867	9,174	(3,760)			
192	CITY OF GALENA	4,895	0.04199%	47,340	41,997	5,343	2,958	(1,246)			
193	CITY OF NENANA	1,053	0.00903%	10,179	9,030	1,149	1,008	(229)			
195	YUPIIT SD	7,944	0.06815%	76,829	68,157	8,672	5,605	(2,303)			
196	NENANA CITY SD	12,830	0.11006%	124,078	110,073	14,005	7,503	(2,791)			
198	CITY OF SAXMAN	572	0.00491%	5,533	4,908	624	289	(702)			
199	CITY OF HOONAH	10,435	0.08952%	100,920	89,529	11,391	5,794	(2,608)			
200	CITY OF PELICAN	728	0.00624%	7,038	6,244	794	525	(350)			
202	CITY OF WHITTIER	7,656	0.06567%	74,038	65,682	8,357	4,476	(1,755)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,337	0.13156%	148,325	131,583	16,741	7,756	(5,091)			
204	CRAIG CITY SD	7,550	0.06477%	73,017	64,776	8,241	3,956	(1,956)			
205	DILLINGHAM CITY SD	8,641	0.07412%	83,568	74,136	9,432	5,477	(3,455)			
206	CITY OF THORNE BAY	3,666	0.03145%	35,455	31,453	4,002	2,012	(1,070)			
208	CITY OF AKUTAN	5,700	0.04890%	55,126	48,904	6,222	6,018	(4,318)			
209	UNALASKA CITY SD	5,375	0.04611%	51,986	46,118	5,868	3,091	(1,316)			
211	KASHUNAMIUT SD	7,634	0.06548%	73,826	65,494	8,333	3,860	(2,723)			
215	CITY OF HOMER	36,137	0.30999%	349,481	310,035	39,446	18,552	(8,360)			
218	SPECIAL EDUCATION SERVICE AGENCY	1,875	0.01608%	18,134	16,087	2,047	948	(859)			
219	BARTLETT REGIONAL HOSPITAL	246,756	2.11670%	2,386,373	2,117,023	269,351	141,351	(53,687)			
220	NORTHWEST ARCTIC BOROUGH	16,449	0.14110%	159,079	141,124	17,955	10,122	(5,690)			
221	SAINT MARY'S SD	3,776	0.03239%	36,519	32,397	4,122	1,910	(1,555)			
223	BRISTOL BAY RHA	7,019	0.06021%	67,885	60,222	7,663	3,550	(2,909)			
224	COPPER RIVER BASIN RHA	3,429	0.02942%	33,162	29,419	3,743	1,734	(1,434)			
225	SKAGWAY CITY SD	1,630	0.01398%	15,764	13,985	1,779	1,217	(384)			
227	CITY OF KLAWOCK	4,277	0.03669%	41,360	36,692	4,668	2,163	(1,590)			
228	PETERSBURG CITY SD	7,606	0.06525%	73,560	65,257	8,303	4,132	(1,655)			
230	ALEUTIANS EAST BOROUGH	3,852	0.03305%	37,256	33,051	4,205	2,229	(838)			
235	CITY OF HUSLIA	1,348	0.01157%	13,039	11,568	1,472	1,126	(309)			
237	CITY OF KALTAG	202	0.00173%	1,950	1,730	220	180	(115)			
240	HAINES BOROUGH SD	4,358	0.03738%	42,145	37,388	4,757	2,204	(1,750)			
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-			
243	CITY OF ATKA	523	0.00449%	5,058	4,487	571	265	(806)			
244	ALEUTIANS EAST BOROUGH SD	4,979	0.04271%	48,148	42,714	5,434	2,587	(2,124)			

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	FY2018 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll
246	DELTA/GREELY SD	7,580	0.06502%	73,305	65,031	8,274	3,833	(2,424)			
247	LAKE AND PENINSULA BOROUGH	2,432	0.02086%	23,519	20,864	2,655	1,230	(945)			
248	CITY AND BOROUGH OF YAKUTAT	4,132	0.03545%	39,961	35,450	4,510	2,927	(1,924)			
249	CITY OF UNALAKLEET	3,826	0.03282%	37,006	32,829	4,177	2,623	(833)			
251	KLAWOCK CITY SD	2,722	0.02335%	26,322	23,351	2,971	1,376	(896)			
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-			
255	ALASKA GATEWAY SD	16,146	0.13851%	156,151	138,526	17,625	9,866	(3,513)			
257	PELICAN CITY SD	-	0.00000%	-	-	-	-	(99)			
258	DENALI BOROUGH	3,799	0.03259%	36,739	32,592	4,147	2,088	(954)			
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-			
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-			
262	COOK INLET HOUSING AUTHORITY	57,608	0.49417%	557,125	494,242	62,883	29,132	(13,942)			
263	INTERIOR RHA	6,774	0.05811%	65,509	58,115	7,394	3,807	(1,474)			
264	YAKUTAT SD	1,303	0.01118%	12,604	11,181	1,423	770	(399)			
265	KAKE CITY SD	2,786	0.02390%	26,947	23,906	3,042	1,608	(731)			
267	ALEUTIAN HOUSING AUTHORITY	5,901	0.05062%	57,072	50,631	6,442	2,984	(1,804)			
270	BERING STRAITS RHA	7,030	0.06030%	67,984	60,311	7,673	4,031	(2,936)			
271	CITY OF EGEGIK	1,041	0.00893%	10,069	8,932	1,136	1,149	(227)			
275	ILISAGVIK COLLEGE	47,229	0.40513%	456,748	405,195	51,553	24,465	(10,806)			
276	NORTH PACIFIC RIM HA	4,012	0.03442%	38,805	34,425	4,380	2,121	(954)			
278	SAXMAN SEAPORT	562	0.00482%	5,438	4,824	614	497	(311)			
279	TLINGIT-HAIDA RHA	19,287	0.16545%	186,528	165,475	21,053	10,511	(5,885)			
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-			
281	BARANOF ISLAND HA	3,675	0.03152%	35,540	31,528	4,011	1,925	(1,142)			
282	CITY OF DELTA JUNCTION	2,321	0.01991%	22,448	19,915	2,534	1,174	(1,400)			
283	CITY OF ANDERSON	189	0.00162%	1,823	1,617	206	95	(125)			
284	INTER-ISLAND FERRY AUTHORITY	6,404	0.05493%	61,929	54,939	6,990	3,269	(1,510)			
286	CITY OF SELDOVIA	963	0.00826%	9,312	8,261	1,051	702	(401)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	3,975	0.03410%	38,439	34,101	4,339	2,313	(865)			
290	CITY OF UPPER KALSKAG	114	0.00098%	1,106	981	125	70	(30)			
291	CITY OF SHAKTOOLIK	331	0.00284%	3,199	2,838	361	167	(105)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,605	0.03950%	44,536	39,509	5,027	2,329	(1,956)			
296	MUNICIPALITY OF SKAGWAY	25,903	0.22220%	250,512	222,237	28,275	14,480	(5,922)			
297	CITY OF NULATO	1,385	0.01188%	13,393	11,882	1,512	780	(533)			
298	CITY OF ANIAK	1,793	0.01538%	17,343	15,386	1,958	1,413	(390)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	23,600	0.20244%	228,233	202,472	25,761	16,973	(6,064)			
<b>Total</b>		<b>11,657,549</b>	<b>100.00000%</b>	<b>112,740,000</b>	<b>100,015,000</b>	<b>12,725,000</b>	<b>6,220,217</b>	<b>(2,861,348)</b>	<b>88.71%</b>	<b>1,131,441,000</b>	<b>1.12%</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
101	STATE OF ALASKA	18,578,396	(3,416,958)	(5,289,465)	21,626,230
102	SOUTHWEST REGION SD	52,336	(9,626)	(14,901)	60,922
103	ANNETTE ISLAND SD	41,263	(7,589)	(11,748)	48,033
104	BERING STRAIT SD	137,559	(25,300)	(39,165)	160,126
105	CHATHAM SD	13,497	(2,482)	(3,843)	15,711
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-
107	CITY OF VALDEZ	192,528	(35,410)	(54,815)	224,113
108	JUNEAU BOROUGH SD	252,372	(46,416)	(71,853)	293,774
109	MATANUSKA-SUSITNA BOROUGH	442,450	(81,376)	(125,970)	515,035
110	MATANUSKA-SUSITNA BOROUGH SD	639,969	(117,704)	(182,206)	744,958
111	ANCHORAGE SD	1,806,819	(332,312)	(514,420)	2,103,233
112	COPPER RIVER SD	25,038	(4,605)	(7,129)	29,145
113	UNIVERSITY OF ALASKA	1,195,680	(219,911)	(340,423)	1,391,834
115	CITY OF KENAI	145,635	(26,785)	(41,464)	169,527
116	FAIRBANKS NORTH STAR BOROUGH	468,007	(86,076)	(133,247)	544,785
117	FAIRBANKS NORTH STAR BOROUGH SD	657,626	(120,951)	(187,233)	765,511
118	DENALI BOROUGH SD	38,936	(7,161)	(11,085)	45,323
120	CITY AND BOROUGH OF SITKA	207,893	(38,236)	(59,189)	241,999
121	CHUGACH SD	11,898	(2,188)	(3,387)	13,850
122	KETCHIKAN GATEWAY BOROUGH	86,843	(15,972)	(24,725)	101,089
123	CITY OF SOLDOTNA	84,252	(15,496)	(23,987)	98,073
124	IDITAROD AREA SD	19,185	(3,529)	(5,462)	22,333
125	KUSPUK SD	30,704	(5,647)	(8,742)	35,741
126	CITY AND BOROUGH OF JUNEAU	622,764	(114,539)	(177,308)	724,931
128	CITY OF KODIAK	154,984	(28,505)	(44,125)	180,409
129	CITY OF FAIRBANKS	115,650	(21,270)	(32,927)	134,623
131	CITY OF WASILLA	153,517	(28,235)	(43,708)	178,701
133	SITKA BOROUGH SD	61,616	(11,333)	(17,543)	71,724
134	CITY OF PALMER	86,456	(15,901)	(24,615)	100,639
135	CITY AND BOROUGH OF WRANGELL	40,450	(7,440)	(11,517)	47,086
136	CITY OF BETHEL	132,040	(24,285)	(37,593)	153,701
137	VALDEZ CITY SD	43,854	(8,066)	(12,486)	51,048
138	HOONAH CITY SD	6,614	(1,217)	(1,883)	7,700
139	CITY OF NOME	81,373	(14,966)	(23,168)	94,723
140	CITY OF KOTZEBUE	107,232	(19,722)	(30,530)	124,824
141	GALENA CITY SD	88,699	(16,314)	(25,254)	103,250
143	CITY OF PETERSBURG	94,930	(17,460)	(27,028)	110,504
144	BRISTOL BAY BOROUGH	48,619	(8,942)	(13,842)	56,595
145	NORTH SLOPE BOROUGH	1,571,224	(288,981)	(447,344)	1,828,988
146	WRANGELL PUBLIC SD	15,867	(2,918)	(4,517)	18,469
148	CITY OF CORDOVA	72,748	(13,380)	(20,712)	84,682
149	NOME CITY SD	28,972	(5,329)	(8,249)	33,725
151	CITY OF KING COVE	18,991	(3,493)	(5,407)	22,107
152	ALASKA HOUSING FINANCE CORPORATION	270,161	(49,688)	(76,918)	314,481
153	LOWER YUKON SD	125,607	(23,102)	(35,762)	146,213
154	NORTHWEST ARCTIC BOROUGH SD	164,397	(30,236)	(46,806)	191,367
155	SOUTHEAST ISLAND SD	22,732	(4,181)	(6,472)	26,462
156	PRIBILOF SD	2,867	(527)	(816)	3,337
157	LOWER KUSKOKWIM SD	318,306	(58,543)	(90,625)	370,525
158	KODIAK ISLAND BOROUGH SD	152,766	(28,097)	(43,494)	177,827
159	YUKON FLATS SD	23,314	(4,288)	(6,638)	27,139
160	YUKON / KOYUKUK SD	53,897	(9,913)	(15,345)	62,739
161	NORTH SLOPE BOROUGH SD	275,451	(50,661)	(78,424)	320,640
162	ALEUTIAN REGION SD	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	35,681	(6,563)	(10,159)	41,535
164	LAKE AND PENINSULA BOROUGH SD	37,768	(6,946)	(10,753)	43,964
165	SITKA COMMUNITY HOSPITAL	279,068	(51,327)	(79,454)	324,850

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Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
166	TANANA SD	4,552	(837)	(1,296)	5,299
167	SOUTHEAST REGIONAL RESOURCE CENTER	31,363	(5,768)	(8,929)	36,508
168	HYDABURG CITY SD	6,885	(1,266)	(1,960)	8,015
169	CITY OF TANANA	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	20,196	(3,714)	(5,750)	23,509
171	CITY OF BARROW	34,920	(6,423)	(9,942)	40,649
172	CITY OF SAINT PAUL	24,407	(4,489)	(6,949)	28,411
173	MUNICIPALITY OF ANCHORAGE	3,213,723	(591,071)	(914,981)	3,740,943
174	KODIAK ISLAND BOROUGH	62,617	(11,517)	(17,828)	72,890
175	NOME JOINT UTILITY SYSTEM	5,313	(977)	(1,513)	6,184
176	CITY OF SAND POINT	27,113	(4,987)	(7,719)	31,561
177	KETCHIKAN GATEWAY BOROUGH SD	159,152	(29,271)	(45,312)	185,262
178	CITY OF DILLINGHAM	72,155	(13,271)	(20,543)	83,992
179	CITY OF UNALASKA	251,253	(46,211)	(71,534)	292,472
180	KENAI PENINSULA BOROUGH	361,699	(66,524)	(102,980)	421,037
181	CITY OF KETCHIKAN	156,096	(28,709)	(44,442)	181,704
182	CITY OF SEWARD	85,805	(15,781)	(24,430)	99,882
183	CITY OF FORT YUKON	13,707	(2,521)	(3,902)	15,955
184	BRISTOL BAY BOROUGH SD	9,987	(1,837)	(2,843)	11,625
185	CORDOVA CITY SD	18,012	(3,313)	(5,128)	20,967
186	CITY OF CRAIG	37,852	(6,962)	(10,777)	44,062
187	PETERSBURG MEDICAL CENTER	154,245	(28,369)	(43,915)	179,550
189	HAINES BOROUGH	61,531	(11,317)	(17,519)	71,626
190	KENAI PENINSULA BOROUGH SD	367,256	(67,546)	(104,562)	427,505
191	CITY OF NORTH POLE	56,341	(10,362)	(16,041)	65,584
192	CITY OF GALENA	15,956	(2,935)	(4,543)	18,574
193	CITY OF NENANA	3,431	(631)	(977)	3,994
195	YUPIIT SD	25,896	(4,763)	(7,373)	30,144
196	NENANA CITY SD	41,822	(7,692)	(11,907)	48,683
198	CITY OF SAXMAN	1,865	(343)	(531)	2,171
199	CITY OF HOONAH	34,016	(6,256)	(9,685)	39,597
200	CITY OF PELICAN	2,372	(436)	(675)	2,762
202	CITY OF WHITTIER	24,955	(4,590)	(7,105)	29,049
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	49,994	(9,195)	(14,234)	58,196
204	CRAIG CITY SD	24,611	(4,526)	(7,007)	28,649
205	DILLINGHAM CITY SD	28,167	(5,181)	(8,020)	32,788
206	CITY OF THORNE BAY	11,950	(2,198)	(3,402)	13,911
208	CITY OF AKUTAN	18,581	(3,417)	(5,290)	21,629
209	UNALASKA CITY SD	17,522	(3,223)	(4,989)	20,397
211	KASHUNAMIUT SD	24,884	(4,577)	(7,085)	28,966
215	CITY OF HOMER	117,796	(21,665)	(33,538)	137,120
218	SPECIAL EDUCATION SERVICE AGENCY	6,112	(1,124)	(1,740)	7,115
219	BARTLETT REGIONAL HOSPITAL	804,348	(147,937)	(229,006)	936,303
220	NORTHWEST ARCTIC BOROUGH	53,619	(9,862)	(15,266)	62,415
221	SAINT MARY'S SD	12,309	(2,264)	(3,505)	14,329
223	BRISTOL BAY RHA	22,881	(4,208)	(6,514)	26,635
224	COPPER RIVER BASIN RHA	11,178	(2,056)	(3,182)	13,011
225	SKAGWAY CITY SD	5,313	(977)	(1,513)	6,185
227	CITY OF KLAWOCK	13,941	(2,564)	(3,969)	16,228
228	PETERSBURG CITY SD	24,794	(4,560)	(7,059)	28,861
230	ALEUTIANS EAST BOROUGH	12,558	(2,310)	(3,575)	14,618
235	CITY OF HUSLIA	4,395	(808)	(1,251)	5,116
237	CITY OF KALTAG	657	(121)	(187)	765
240	HAINES BOROUGH SD	14,205	(2,613)	(4,044)	16,536
242	CITY OF ELIM	-	-	-	-
243	CITY OF ATKA	1,705	(314)	(485)	1,985
244	ALEUTIANS EAST BOROUGH SD	16,229	(2,985)	(4,620)	18,891

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2018

Employer Number	Employer Name	Net	Net	Net	Net
		OPEB Liability 1% Decrease Discount Rate (7.0% Discount Rate)	OPEB Liability 1% Increase Discount Rate (9.0% Discount Rate)	OPEB Liability 1% Decrease Trend	OPEB Liability 1% Increase Trend
246	DELTA/GREELY SD	24,708	(4,544)	(7,035)	28,762
247	LAKE AND PENINSULA BOROUGH	7,927	(1,458)	(2,257)	9,228
248	CITY AND BOROUGH OF YAKUTAT	13,469	(2,477)	(3,835)	15,679
249	CITY OF UNALAKLEET	12,473	(2,294)	(3,551)	14,519
251	KLAWOCK CITY SD	8,872	(1,632)	(2,526)	10,327
254	CITY OF MEKORYUK	-	-	-	-
255	ALASKA GATEWAY SD	52,632	(9,680)	(14,985)	61,267
257	PELICAN CITY SD	-	-	-	-
258	DENALI BOROUGH	12,383	(2,278)	(3,526)	14,415
259	CITY OF ALLAKAKET	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	187,784	(34,537)	(53,464)	218,590
263	INTERIOR RHA	22,080	(4,061)	(6,286)	25,703
264	YAKUTAT SD	4,248	(781)	(1,210)	4,945
265	KAKE CITY SD	9,083	(1,671)	(2,586)	10,573
267	ALEUTIAN HOUSING AUTHORITY	19,237	(3,538)	(5,477)	22,393
270	BERING STRAITS RHA	22,915	(4,214)	(6,524)	26,674
271	CITY OF EGEGIK	3,394	(624)	(966)	3,951
275	ILISAGVIK COLLEGE	153,951	(28,315)	(43,831)	179,207
276	NORTH PACIFIC RIM HA	13,079	(2,406)	(3,724)	15,225
278	SAXMAN SEAPORT	1,833	(337)	(522)	2,134
279	TLINGIT-HAIDA RHA	62,871	(11,563)	(17,900)	73,185
280	CITY OF TOKSOOK BAY	-	-	-	-
281	BARANOF ISLAND HA	11,979	(2,203)	(3,411)	13,944
282	CITY OF DELTA JUNCTION	7,566	(1,392)	(2,154)	8,808
283	CITY OF ANDERSON	614	(113)	(175)	715
284	INTER-ISLAND FERRY AUTHORITY	20,874	(3,839)	(5,943)	24,298
286	CITY OF SELDOVIA	3,139	(577)	(894)	3,653
288	NORTHWEST INUPIAT HOUSING AUTHORITY	12,956	(2,383)	(3,689)	15,082
290	CITY OF UPPER KALSKAG	373	(69)	(106)	434
291	CITY OF SHAKTOOLIK	1,078	(198)	(307)	1,255
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	15,011	(2,761)	(4,274)	17,474
296	MUNICIPALITY OF SKAGWAY	84,437	(15,530)	(24,040)	98,289
297	CITY OF NULATO	4,514	(830)	(1,285)	5,255
298	CITY OF ANIAK	5,846	(1,075)	(1,664)	6,805
299	ALASKA GASLINE DEVELOPMENT CORPORATION	76,928	(14,149)	(21,902)	89,548
<b>Total</b>		<b>38,000,000</b>	<b>(6,989,000)</b>	<b>(10,819,000)</b>	<b>44,234,000</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019		Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of Covered Payroll
		Employer Contributions	Employer Proportion							
101	STATE OF ALASKA	5,730,873	48.83445%	69,424,038	57,740,883	11,683,155	5,654,925	(1,183,560)		
102	SOUTHWEST REGION SD	14,237	0.12131%	172,463	143,439	29,023	15,207	(3,821)		
103	ANNETTE ISLAND SD	11,909	0.10148%	144,267	119,989	24,278	12,927	(2,652)		
104	BERING STRAIT SD	42,568	0.36273%	515,670	428,890	86,781	42,388	(10,081)		
105	CHATHAM SD	4,031	0.03435%	48,827	40,610	8,217	4,286	(796)		
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-		
107	CITY OF VALDEZ	64,919	0.55320%	786,434	654,087	132,346	71,298	(11,265)		
108	JUNEAU BOROUGH SD	78,297	0.66719%	948,491	788,873	159,619	79,849	(13,586)		
109	MATANUSKA-SUSITNA BOROUGH	145,616	1.24084%	1,763,999	1,467,141	296,858	152,107	(25,267)		
110	MATANUSKA-SUSITNA BOROUGH SD	196,550	1.67486%	2,381,009	1,980,317	400,693	199,126	(38,741)		
111	ANCHORAGE SD	540,846	4.60871%	6,551,828	5,449,241	1,102,587	544,951	(114,957)		
112	COPPER RIVER SD	8,294	0.07068%	100,474	83,566	16,909	9,103	(1,439)		
113	UNIVERSITY OF ALASKA	441,832	3.76498%	5,352,369	4,451,636	900,734	559,039	(76,666)		
115	CITY OF KENAI	46,446	0.39578%	562,648	467,961	94,686	47,454	(8,375)		
116	FAIRBANKS NORTH STAR BOROUGH	152,955	1.30338%	1,852,907	1,541,087	311,820	164,028	(26,541)		
117	FAIRBANKS NORTH STAR BOROUGH SD	210,389	1.79278%	2,548,657	2,119,751	428,906	217,123	(36,506)		
118	DENALI BOROUGH SD	11,486	0.09788%	139,145	115,728	23,416	11,832	(2,453)		
120	CITY AND BOROUGH OF SITKA	61,925	0.52768%	750,158	623,916	126,242	61,179	(12,864)		
121	CHUGACH SD	3,651	0.03111%	44,224	36,782	7,442	3,602	(1,159)		
122	KETCHIKAN GATEWAY BOROUGH	28,045	0.23898%	339,739	282,566	57,174	28,531	(6,681)		
123	CITY OF SOLDOTNA	25,274	0.21537%	306,168	254,644	51,524	24,939	(6,246)		
124	IDITAROD AREA SD	8,074	0.06880%	97,806	81,346	16,459	10,671	(1,917)		
125	KUSPUK SD	8,364	0.07127%	101,324	84,272	17,051	9,497	(2,235)		
126	CITY AND BOROUGH OF JUNEAU	191,190	1.62918%	2,316,080	1,926,314	389,766	193,807	(37,313)		
128	CITY OF KODIAK	48,298	0.41156%	585,088	486,625	98,463	50,397	(8,381)		
129	CITY OF FAIRBANKS	40,478	0.34493%	490,354	407,834	82,520	45,682	(7,024)		
131	CITY OF WASILLA	50,736	0.43234%	614,618	511,186	103,432	55,369	(8,804)		
133	SITKA BOROUGH SD	18,422	0.15698%	223,166	185,610	37,556	18,178	(4,790)		
134	CITY OF PALMER	27,933	0.23802%	338,376	281,432	56,944	30,266	(6,066)		
135	CITY AND BOROUGH OF WRANGELL	16,108	0.13726%	195,129	162,291	32,838	18,650	(3,523)		
136	CITY OF BETHEL	46,274	0.39432%	560,571	466,234	94,337	49,511	(8,198)		
137	VALDEZ CITY SD	15,648	0.13334%	189,556	157,656	31,900	17,610	(3,621)		
138	HOONAH CITY SD	2,075	0.01768%	25,137	20,907	4,230	2,070	(1,618)		
139	CITY OF NOME	23,439	0.19973%	283,937	236,154	47,783	23,878	(5,571)		
140	CITY OF KOTZEBUE	33,206	0.28296%	402,264	334,568	67,696	33,661	(6,763)		
141	GALENA CITY SD	25,996	0.22152%	314,914	261,918	52,996	25,655	(5,607)		
143	CITY OF PETERSBURG	28,415	0.24213%	344,223	286,295	57,928	29,061	(6,302)		
144	BRISTOL BAY BOROUGH	16,417	0.13990%	198,879	165,411	33,469	17,706	(2,849)		
145	NORTH SLOPE BOROUGH	449,193	3.82770%	5,441,540	4,525,800	915,740	446,310	(103,222)		
146	WRANGELL PUBLIC SD	5,907	0.05033%	71,557	59,515	12,042	6,745	(1,025)		
148	CITY OF CORDOVA	19,389	0.16522%	234,875	195,348	39,526	19,397	(6,944)		
149	NOME CITY SD	7,916	0.06745%	95,890	79,753	16,137	7,811	(4,006)		
151	CITY OF KING COVE	4,980	0.04243%	60,326	50,174	10,152	5,229	(1,485)		
152	ALASKA HOUSING FINANCE CORPORATION	82,088	0.69949%	994,415	827,068	167,347	83,982	(15,190)		
153	LOWER YUKON SD	42,028	0.35813%	509,126	423,447	85,679	46,138	(7,293)		
154	NORTHWEST ARCTIC BOROUGH SD	48,208	0.41080%	584,000	485,720	98,279	47,614	(13,052)		
155	SOUTHEAST ISLAND SD	7,937	0.06764%	96,154	79,972	16,181	8,859	(1,396)		
156	PRIBILOF SD	1,210	0.01031%	14,660	12,193	2,467	1,478	(457)		
157	LOWER KUSKOKWIM SD	97,148	0.82782%	1,176,849	978,801	198,048	99,827	(17,670)		
158	KODIAK ISLAND BOROUGH SD	46,595	0.39705%	564,455	469,464	94,990	46,447	(12,224)		
159	YUKON FLATS SD	5,943	0.05065%	71,999	59,883	12,117	6,346	(2,146)		
160	YUKON / KOYUKUK SD	16,303	0.13892%	197,489	164,254	33,235	16,692	(3,069)		
161	NORTH SLOPE BOROUGH SD	84,761	0.72227%	1,026,799	854,002	172,797	87,638	(14,926)		
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(363)		
163	CORDOVA COMMUNITY MEDICAL CENTER	-	0.00000%	-	-	-	6,455	(20,126)		

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019		Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total OPEB Liability	Net OPEB Liability as % of Covered Payroll
		Employer Contributions	Employer Proportion							
164	LAKE AND PENINSULA BOROUGH SD	10,243	0.08728%	124,085	103,203	20,882	10,343	(3,926)		
165	SITKA COMMUNITY HOSPITAL	70,039	0.59682%	848,454	705,670	142,784	69,803	(26,195)		
166	TANANA SD	1,550	0.01321%	18,778	15,618	3,160	1,934	(454)		
167	SOUTHEAST REGIONAL RESOURCE CENTER	10,336	0.08808%	125,214	104,142	21,072	10,669	(2,063)		
168	HYDABURG CITY SD	1,795	0.01529%	21,741	18,083	3,659	2,022	(566)		
169	CITY OF TANANA	53	0.00045%	643	535	108	90	(9)		
170	NORTH PACIFIC FISHERY MGMT COUNCIL	8,089	0.06893%	97,996	81,505	16,491	9,758	(1,466)		
171	CITY OF BARROW	8,297	0.07070%	100,512	83,597	16,915	9,652	(3,195)		
172	CITY OF SAINT PAUL	9,537	0.08127%	115,532	96,090	19,443	11,224	(3,457)		
173	MUNICIPALITY OF ANCHORAGE	998,624	8.50957%	12,097,376	10,061,546	2,035,830	1,055,258	(173,280)		
174	KODIAK ISLAND BOROUGH	17,951	0.15297%	217,464	180,868	36,596	19,933	(4,087)		
175	NOME JOINT UTILITY SYSTEM	2,016	0.01718%	24,419	20,310	4,109	2,897	(350)		
176	CITY OF SAND POINT	9,338	0.07957%	113,122	94,085	19,037	9,890	(2,122)		
177	KETCHIKAN GATEWAY BOROUGH SD	47,157	0.40184%	571,259	475,123	96,135	48,248	(9,582)		
178	CITY OF DILLINGHAM	21,495	0.18316%	260,386	216,567	43,820	21,210	(5,494)		
179	CITY OF UNALASKA	81,299	0.69277%	984,860	819,121	165,739	83,520	(14,386)		
180	KENAI PENINSULA BOROUGH	111,028	0.94610%	1,344,994	1,118,649	226,345	109,856	(20,402)		
181	CITY OF KETCHIKAN	46,347	0.39493%	561,445	466,961	94,484	46,963	(10,081)		
182	CITY OF SEWARD	26,697	0.22749%	323,403	268,979	54,424	26,903	(4,767)		
183	CITY OF FORT YUKON	6,402	0.05455%	77,556	64,505	13,052	9,128	(1,111)		
184	BRISTOL BAY BOROUGH SD	3,400	0.02897%	41,182	34,252	6,930	4,407	(590)		
185	CORDOVA CITY SD	6,642	0.05660%	80,459	66,919	13,540	7,587	(1,226)		
186	CITY OF CRAIG	11,070	0.09433%	134,107	111,539	22,568	10,924	(2,937)		
187	PETERSBURG MEDICAL CENTER	45,695	0.38938%	553,549	460,394	93,155	46,846	(9,291)		
189	HAINES BOROUGH	18,685	0.15922%	226,348	188,257	38,091	19,682	(3,650)		
190	KENAI PENINSULA BOROUGH SD	110,926	0.94524%	1,343,766	1,117,628	226,138	110,235	(24,275)		
191	CITY OF NORTH POLE	19,178	0.16342%	232,322	193,226	39,097	20,548	(3,328)		
192	CITY OF GALENA	4,895	0.04171%	59,299	49,320	9,979	5,244	(1,031)		
193	CITY OF NENANA	103	0.00088%	1,248	1,038	210	518	(688)		
195	YUPIIT SD	8,115	0.06915%	98,308	81,764	16,544	9,454	(1,912)		
196	NENANA CITY SD	11,392	0.09707%	137,999	114,775	23,223	12,124	(3,045)		
198	CITY OF SAXMAN	461	0.00393%	5,587	4,647	940	455	(659)		
199	CITY OF HOONAH	8,665	0.07384%	104,969	87,304	17,665	8,994	(3,090)		
200	CITY OF PELICAN	547	0.00466%	6,625	5,510	1,115	675	(393)		
202	CITY OF WHITTIER	8,181	0.06971%	99,107	82,428	16,678	8,924	(1,498)		
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,189	0.12943%	184,004	153,038	30,965	14,988	(4,334)		
204	CRAIG CITY SD	7,016	0.05978%	84,989	70,687	14,303	7,042	(1,902)		
205	DILLINGHAM CITY SD	5,710	0.04866%	69,174	57,533	11,641	6,605	(4,439)		
206	CITY OF THORNE BAY	3,435	0.02927%	41,609	34,607	7,002	3,525	(1,014)		
208	CITY OF AKUTAN	5,936	0.05058%	71,911	59,809	12,102	8,690	(3,728)		
209	UNALASKA CITY SD	6,365	0.05424%	77,103	64,128	12,976	7,269	(1,233)		
211	KASHUNAMIUT SD	6,061	0.05165%	73,424	61,068	12,356	5,981	(3,104)		
215	CITY OF HOMER	34,633	0.29512%	419,543	348,940	70,604	34,417	(7,661)		
218	SPECIAL EDUCATION SERVICE AGENCY	1,797	0.01531%	21,764	18,102	3,663	1,773	(771)		
219	BARTLETT REGIONAL HOSPITAL	234,737	2.00026%	2,843,610	2,365,068	478,542	245,952	(50,320)		
220	NORTHWEST ARCTIC BOROUGH	14,502	0.12357%	175,674	146,111	29,564	15,891	(5,772)		
221	SAINT MARY'S SD	5,488	0.04676%	66,479	55,291	11,188	6,597	(1,595)		
223	BRISTOL BAY RHA	6,860	0.05846%	83,103	69,118	13,985	6,769	(2,542)		
224	COPPER RIVER BASIN RHA	3,192	0.02720%	38,671	32,164	6,508	3,150	(1,335)		
225	SKAGWAY CITY SD	1,455	0.01240%	17,632	14,664	2,967	1,781	(408)		
227	CITY OF KLAWOCK	5,109	0.04354%	61,894	51,478	10,416	5,605	(1,462)		
228	PETERSBURG CITY SD	7,283	0.06206%	88,233	73,384	14,848	7,437	(1,526)		
230	ALEUTIANS EAST BOROUGH	3,889	0.03314%	47,108	39,180	7,928	4,086	(675)		
235	CITY OF HUSLIA	743	0.00633%	8,996	7,482	1,514	1,122	(573)		
237	CITY OF KALTAG	172	0.00147%	2,087	1,736	351	238	(113)		

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2019

Employer Number	Employer Name	FY2019 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows	Plan	Covered Payroll	Net
									Fiduciary Net Position as % of Total OPEB Liability		OPEB Liability as % of Covered Payroll
240	HAINES BOROUGH SD	4,471	0.03810%	54,160	45,045	9,114	4,470	(1,469)			
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-			
243	CITY OF ATKA	604	0.00515%	7,319	6,088	1,232	651	(702)			
244	ALEUTIANS EAST BOROUGH SD	5,555	0.04734%	67,299	55,974	11,326	5,923	(1,858)			
246	DELTA/GREELY SD	7,074	0.06028%	85,698	71,276	14,422	6,981	(2,289)			
247	LAKE AND PENINSULA BOROUGH	3,184	0.02713%	38,574	32,083	6,492	3,658	(911)			
248	CITY AND BOROUGH OF YAKUTAT	4,060	0.03460%	49,188	40,910	8,278	4,726	(1,672)			
249	CITY OF UNALAKLEET	815	0.00694%	9,868	8,207	1,661	1,399	(2,270)			
251	KLAWOCK CITY SD	2,829	0.02411%	34,272	28,505	5,768	2,854	(755)			
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-			
255	ALASKA GATEWAY SD	16,875	0.14380%	204,427	170,025	34,402	18,563	(2,928)			
257	PELICAN CITY SD	177	0.00151%	2,144	1,783	361	299	(117)			
258	DENALI BOROUGH	4,459	0.03800%	54,018	44,928	9,091	4,991	(883)			
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-			
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-			
262	COOK INLET HOUSING AUTHORITY	62,136	0.52948%	752,722	626,048	126,673	64,214	(12,008)			
263	INTERIOR RHA	6,536	0.05570%	79,178	65,853	13,325	6,780	(1,333)			
264	YAKUTAT SD	1,199	0.01022%	14,524	12,080	2,444	1,278	(388)			
265	KAKE CITY SD	3,030	0.02582%	36,705	30,528	6,177	3,318	(635)			
267	ALEUTIAN HOUSING AUTHORITY	5,468	0.04659%	66,237	55,091	11,147	5,395	(1,732)			
270	BERING STRAITS RHA	6,673	0.05686%	80,835	67,232	13,604	7,001	(2,649)			
271	CITY OF EGEGIK	1,038	0.00884%	12,572	10,457	2,116	1,568	(187)			
275	ILISAGVIK COLLEGE	43,615	0.37166%	528,359	439,443	88,916	43,547	(10,779)			
276	NORTH PACIFIC RIM HA	4,789	0.04081%	58,011	48,249	9,762	5,331	(901)			
278	SAXMAN SEAPORT	759	0.00647%	9,195	7,647	1,547	1,067	(297)			
279	TLINGIT-HAIDA RHA	19,731	0.16814%	239,028	198,803	40,225	20,354	(4,875)			
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-			
281	BARANOF ISLAND HA	3,696	0.03150%	44,775	37,240	7,535	3,705	(944)			
282	CITY OF DELTA JUNCTION	1,652	0.01408%	20,014	16,646	3,368	1,630	(1,542)			
283	CITY OF ANDERSON	140	0.00119%	1,694	1,409	285	138	(132)			
284	INTER-ISLAND FERRY AUTHORITY	6,456	0.05501%	78,208	65,047	13,161	6,403	(1,223)			
286	CITY OF SELDOVIA	951	0.00810%	11,521	9,583	1,939	1,123	(346)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	4,057	0.03457%	49,143	40,873	8,270	4,305	(704)			
290	CITY OF UPPER KALSKAG	105	0.00089%	1,272	1,058	214	114	(30)			
291	CITY OF SHAKTOOLIK	305	0.00260%	3,696	3,074	622	301	(101)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING	7,237	0.06167%	87,673	72,919	14,754	8,964	(2,086)			
296	MUNICIPALITY OF SKAGWAY	26,379	0.22479%	319,560	265,783	53,778	27,427	(4,828)			
297	CITY OF NULATO	1,147	0.00977%	13,890	11,553	2,338	1,200	(576)			
298	CITY OF ANIAK	1,714	0.01460%	20,760	17,266	3,494	2,128	(362)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	19,751	0.16830%	239,262	198,997	40,265	23,818	(7,050)			
<b>Total</b>		<b>11,735,306</b>	<b>100.00000%</b>	<b>142,162,000</b>	<b>118,238,000</b>	<b>23,924,000</b>	<b>11,982,990</b>	<b>(2,439,503)</b>	<b>83.17%</b>	<b>1,218,186,000</b>	<b>1.96%</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree M  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/201

Employer Number	Employer Name	Net	Net	Net	Net
		OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	OPEB Liability 1% Decrease Trend	OPEB Liability 1% Increase Trend
101	STATE OF ALASKA	29,344,136	(1,613,002)	(3,593,239)	32,595,045
102	SOUTHWEST REGION SD	72,896	(4,007)	(8,926)	80,972
103	ANNETTE ISLAND SD	60,979	(3,352)	(7,467)	67,734
104	BERING STRAIT SD	217,963	(11,981)	(26,690)	242,111
105	CHATHAM SD	20,638	(1,134)	(2,527)	22,925
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-
107	CITY OF VALDEZ	332,410	(18,272)	(40,704)	369,236
108	JUNEAU BOROUGH SD	400,908	(22,037)	(49,092)	445,323
109	MATANUSKA-SUSITNA BOROUGH	745,606	(40,985)	(91,301)	828,209
110	MATANUSKA-SUSITNA BOROUGH SD	1,006,404	(55,321)	(123,236)	1,117,900
111	ANCHORAGE SD	2,769,325	(152,226)	(339,109)	3,076,127
112	COPPER RIVER SD	42,469	(2,334)	(5,200)	47,173
113	UNIVERSITY OF ALASKA	2,262,338	(124,357)	(277,027)	2,512,973
115	CITY OF KENAI	237,820	(13,073)	(29,121)	264,167
116	FAIRBANKS NORTH STAR BOROUGH	783,186	(43,051)	(95,902)	869,952
117	FAIRBANKS NORTH STAR BOROUGH SD	1,077,266	(59,216)	(131,913)	1,196,611
118	DENALI BOROUGH SD	58,814	(3,233)	(7,202)	65,329
120	CITY AND BOROUGH OF SITKA	317,076	(17,429)	(38,827)	352,204
121	CHUGACH SD	18,693	(1,028)	(2,289)	20,764
122	KETCHIKAN GATEWAY BOROUGH	143,601	(7,894)	(17,584)	159,510
123	CITY OF SOLDOTNA	129,411	(7,114)	(15,847)	143,748
124	IDITAROD AREA SD	41,340	(2,272)	(5,062)	45,920
125	KUSPUK SD	42,827	(2,354)	(5,244)	47,572
126	CITY AND BOROUGH OF JUNEAU	978,960	(53,812)	(119,875)	1,087,415
128	CITY OF KODIAK	247,305	(13,594)	(30,283)	274,702
129	CITY OF FAIRBANKS	207,263	(11,393)	(25,380)	230,225
131	CITY OF WASILLA	259,787	(14,280)	(31,811)	288,567
133	SITKA BOROUGH SD	94,328	(5,185)	(11,551)	104,778
134	CITY OF PALMER	143,025	(7,862)	(17,514)	158,870
135	CITY AND BOROUGH OF WRANGELL	82,477	(4,534)	(10,099)	91,614
136	CITY OF BETHEL	236,942	(13,024)	(29,014)	263,192
137	VALDEZ CITY SD	80,121	(4,404)	(9,811)	88,998
138	HOONAH CITY SD	10,625	(584)	(1,301)	11,802
139	CITY OF NOME	120,015	(6,597)	(14,696)	133,310
140	CITY OF KOTZEBUE	170,029	(9,346)	(20,820)	188,866
141	GALENA CITY SD	133,108	(7,317)	(16,299)	147,854
143	CITY OF PETERSBURG	145,496	(7,998)	(17,816)	161,615
144	BRISTOL BAY BOROUGH	84,062	(4,621)	(10,294)	93,375
145	NORTH SLOPE BOROUGH	2,300,029	(126,429)	(281,642)	2,554,839
146	WRANGELL PUBLIC SD	30,246	(1,663)	(3,704)	33,597
148	CITY OF CORDOVA	99,277	(5,457)	(12,157)	110,275
149	NOME CITY SD	40,531	(2,228)	(4,963)	45,021
151	CITY OF KING COVE	25,499	(1,402)	(3,122)	28,323
152	ALASKA HOUSING FINANCE CORPORATION	420,319	(23,104)	(51,469)	466,884
153	LOWER YUKON SD	215,197	(11,829)	(26,351)	239,038
154	NORTHWEST ARCTIC BOROUGH SD	246,845	(13,569)	(30,227)	274,192
155	SOUTHEAST ISLAND SD	40,642	(2,234)	(4,977)	45,145
156	PRIBILOF SD	6,197	(341)	(759)	6,883
157	LOWER KUSKOKWIM SD	497,430	(27,343)	(60,911)	552,539
158	KODIAK ISLAND BOROUGH SD	238,584	(13,115)	(29,215)	265,015
159	YUKON FLATS SD	30,433	(1,673)	(3,727)	33,804
160	YUKON / KOYUKUK SD	83,475	(4,588)	(10,222)	92,722
161	NORTH SLOPE BOROUGH SD	434,007	(23,857)	(53,145)	482,089
162	ALEUTIAN REGION SD	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	-

State of Alaska Public Employees' Retirement System DCR - Retiree M  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/201

Employer Number	Employer Name	Net OPEB Liability 1% Decrease Discount Rate (6.38% Discount Rate)	Net OPEB Liability 1% Increase Discount Rate (8.38% Discount Rate)	Net OPEB Liability 1% Decrease Trend	Net OPEB Liability 1% Increase Trend
164	LAKE AND PENINSULA BOROUGH SD	52,448	(2,883)	(6,422)	58,259
165	SITKA COMMUNITY HOSPITAL	358,624	(19,713)	(43,914)	398,355
166	TANANA SD	7,937	(436)	(972)	8,816
167	SOUTHEAST REGIONAL RESOURCE CENTER	52,925	(2,909)	(6,481)	58,789
168	HYDABURG CITY SD	9,190	(505)	(1,125)	10,208
169	CITY OF TANANA	272	(15)	(33)	302
170	NORTH PACIFIC FISHERY MGMT COUNCIL	41,421	(2,277)	(5,072)	46,010
171	CITY OF BARROW	42,484	(2,335)	(5,202)	47,191
172	CITY OF SAINT PAUL	48,833	(2,684)	(5,980)	54,243
173	MUNICIPALITY OF ANCHORAGE	5,113,316	(281,071)	(626,134)	5,679,798
174	KODIAK ISLAND BOROUGH	91,918	(5,053)	(11,255)	102,101
175	NOME JOINT UTILITY SYSTEM	10,321	(567)	(1,264)	11,465
176	CITY OF SAND POINT	47,815	(2,628)	(5,855)	53,112
177	KETCHIKAN GATEWAY BOROUGH SD	241,460	(13,273)	(29,567)	268,210
178	CITY OF DILLINGHAM	110,060	(6,050)	(13,477)	122,253
179	CITY OF UNALASKA	416,280	(22,882)	(50,974)	462,398
180	KENAI PENINSULA BOROUGH	568,502	(31,250)	(69,614)	631,483
181	CITY OF KETCHIKAN	237,312	(13,045)	(29,059)	263,602
182	CITY OF SEWARD	136,696	(7,514)	(16,739)	151,840
183	CITY OF FORT YUKON	32,781	(1,802)	(4,014)	36,413
184	BRISTOL BAY BOROUGH SD	17,407	(957)	(2,131)	19,335
185	CORDOVA CITY SD	34,008	(1,869)	(4,164)	37,776
186	CITY OF CRAIG	56,684	(3,116)	(6,941)	62,964
187	PETERSBURG MEDICAL CENTER	233,974	(12,861)	(28,651)	259,895
189	HAINES BOROUGH	95,673	(5,259)	(11,715)	106,272
190	KENAI PENINSULA BOROUGH SD	567,983	(31,221)	(69,550)	630,907
191	CITY OF NORTH POLE	98,198	(5,398)	(12,025)	109,077
192	CITY OF GALENA	25,064	(1,378)	(3,069)	27,841
193	CITY OF NENANA	527	(29)	(65)	586
195	YUPIIT SD	41,553	(2,284)	(5,088)	46,156
196	NENANA CITY SD	58,329	(3,206)	(7,143)	64,791
198	CITY OF SAXMAN	2,362	(130)	(289)	2,623
199	CITY OF HOONAH	44,368	(2,439)	(5,433)	49,284
200	CITY OF PELICAN	2,800	(154)	(343)	3,110
202	CITY OF WHITTIER	41,890	(2,303)	(5,130)	46,531
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	77,775	(4,275)	(9,524)	86,391
204	CRAIG CITY SD	35,923	(1,975)	(4,399)	39,903
205	DILLINGHAM CITY SD	29,239	(1,607)	(3,580)	32,478
206	CITY OF THORNE BAY	17,587	(967)	(2,154)	19,536
208	CITY OF AKUTAN	30,395	(1,671)	(3,722)	33,763
209	UNALASKA CITY SD	32,590	(1,791)	(3,991)	36,201
211	KASHUNAMIUT SD	31,035	(1,706)	(3,800)	34,473
215	CITY OF HOMER	177,332	(9,748)	(21,715)	196,978
218	SPECIAL EDUCATION SERVICE AGENCY	9,199	(506)	(1,126)	10,218
219	BARTLETT REGIONAL HOSPITAL	1,201,937	(66,069)	(147,179)	1,335,094
220	NORTHWEST ARCTIC BOROUGH	74,254	(4,082)	(9,093)	82,480
221	SAINT MARY'S SD	28,099	(1,545)	(3,441)	31,212
223	BRISTOL BAY RHA	35,126	(1,931)	(4,301)	39,017
224	COPPER RIVER BASIN RHA	16,346	(898)	(2,002)	18,156
225	SKAGWAY CITY SD	7,453	(410)	(913)	8,278
227	CITY OF KLAWOCK	26,161	(1,438)	(3,203)	29,060
228	PETERSBURG CITY SD	37,294	(2,050)	(4,567)	41,426
230	ALEUTIANS EAST BOROUGH	19,912	(1,095)	(2,438)	22,118
235	CITY OF HUSLIA	3,802	(209)	(466)	4,224
237	CITY OF KALTAG	882	(48)	(108)	980

State of Alaska Public Employees' Retirement System DCR - Retiree M  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/201

Employer Number	Employer Name	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
		1% Decrease Discount Rate	1% Increase Discount Rate	1% Decrease Trend	1% Increase Trend
		(6.38% Discount Rate)	(8.38% Discount Rate)		
240	HAINES BOROUGH SD	22,892	(1,258)	(2,803)	25,428
242	CITY OF ELIM	-	-	-	-
243	CITY OF ATKA	3,094	(170)	(379)	3,436
244	ALEUTIANS EAST BOROUGH SD	28,446	(1,564)	(3,483)	31,597
246	DELTA/GREELY SD	36,223	(1,991)	(4,436)	40,236
247	LAKE AND PENINSULA BOROUGH	16,305	(896)	(1,997)	18,111
248	CITY AND BOROUGH OF YAKUTAT	20,791	(1,143)	(2,546)	23,094
249	CITY OF UNALAKLEET	4,171	(229)	(511)	4,633
251	KLAWOCK CITY SD	14,486	(796)	(1,774)	16,091
254	CITY OF MEKORYUK	-	-	-	-
255	ALASKA GATEWAY SD	86,407	(4,750)	(10,581)	95,980
257	PELICAN CITY SD	906	(50)	(111)	1,007
258	DENALI BOROUGH	22,833	(1,255)	(2,796)	25,362
259	CITY OF ALLAKAKET	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	318,160	(17,489)	(38,959)	353,408
263	INTERIOR RHA	33,467	(1,840)	(4,098)	37,175
264	YAKUTAT SD	6,139	(337)	(752)	6,819
265	KAKE CITY SD	15,515	(853)	(1,900)	17,233
267	ALEUTIAN HOUSING AUTHORITY	27,997	(1,539)	(3,428)	31,099
270	BERING STRAITS RHA	34,167	(1,878)	(4,184)	37,953
271	CITY OF EGEGIK	5,314	(292)	(651)	5,903
275	ILISAGVIK COLLEGE	223,327	(12,276)	(27,347)	248,068
276	NORTH PACIFIC RIM HA	24,520	(1,348)	(3,003)	27,237
278	SAXMAN SEAPORT	3,886	(214)	(476)	4,317
279	TLINGIT-HAIDA RHA	101,032	(5,554)	(12,372)	112,225
280	CITY OF TOKSOOK BAY	-	-	-	-
281	BARANOF ISLAND HA	18,926	(1,040)	(2,317)	21,022
282	CITY OF DELTA JUNCTION	8,459	(465)	(1,036)	9,397
283	CITY OF ANDERSON	716	(39)	(88)	796
284	INTER-ISLAND FERRY AUTHORITY	33,057	(1,817)	(4,048)	36,719
286	CITY OF SELDOVIA	4,870	(268)	(596)	5,409
288	NORTHWEST INUPIAT HOUSING AUTHORITY	20,772	(1,142)	(2,544)	23,073
290	CITY OF UPPER KALSKAG	537	(30)	(66)	597
291	CITY OF SHAKTOOLIK	1,562	(86)	(191)	1,736
293	TAGIUGMIULLU NUNAMIULLU HOUSING	37,058	(2,037)	(4,538)	41,163
296	MUNICIPALITY OF SKAGWAY	135,072	(7,425)	(16,540)	150,036
297	CITY OF NULATO	5,871	(323)	(719)	6,522
298	CITY OF ANIAK	8,775	(482)	(1,074)	9,747
299	ALASKA GASLINE DEVELOPMENT CORPORATION	101,131	(5,559)	(12,384)	112,335
<b>Total</b>		<b>60,089,000</b>	<b>(3,303,000)</b>	<b>(7,358,000)</b>	<b>66,746,000</b>

All amounts are determined without rounding. Rounded amounts are display

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Deferred Inflows of Resources				
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment and Earnings		Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment and Earnings	
							Changes in Proportion and Differences Between Employer Contributions	Investment				Earnings	Benefits
101	STATE OF ALASKA	11,683,155	48.83445%	-	5,654,925	-	-	-	5,654,925	(865,493)	-	-	(128,923)
102	SOUTHWEST REGION SD	29,023	0.12131%	-	14,048	-	-	1,159	15,207	(2,150)	-	-	(320)
103	ANNETTE ISLAND SD	24,278	0.10148%	-	11,751	-	-	1,176	12,927	(1,799)	-	-	(268)
104	BERING STRAIT SD	86,781	0.36273%	-	42,004	-	-	384	42,388	(6,429)	-	-	(958)
105	CHATHAM SD	8,217	0.03435%	-	3,977	-	-	309	4,286	(609)	-	-	(91)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	132,346	0.55320%	-	64,059	-	-	7,239	71,298	(9,804)	-	-	(1,460)
108	JUNEAU BOROUGH SD	159,619	0.66719%	-	77,259	-	-	2,589	79,849	(11,825)	-	-	(1,761)
109	MATANUSKA-SUSITNA BOROUGH	296,858	1.24084%	-	143,686	-	-	8,420	152,107	(21,991)	-	-	(3,276)
110	MATANUSKA-SUSITNA BOROUGH SD	400,693	1.67486%	-	193,945	-	-	5,181	199,126	(29,683)	-	-	(4,422)
111	ANCHORAGE SD	1,102,587	4.60871%	-	533,678	-	-	11,273	544,951	(81,680)	-	-	(12,167)
112	COPPER RIVER SD	16,909	0.07068%	-	8,184	-	-	919	9,103	(1,253)	-	-	(187)
113	UNIVERSITY OF ALASKA	900,734	3.76498%	-	435,976	-	-	123,063	559,039	(66,727)	-	-	(9,940)
115	CITY OF KENAI	94,686	0.39578%	-	45,830	-	-	1,623	47,454	(7,014)	-	-	(1,045)
116	FAIRBANKS NORTH STAR BOROUGH	311,820	1.30338%	-	150,928	-	-	13,100	164,028	(23,100)	-	-	(3,441)
117	FAIRBANKS NORTH STAR BOROUGH SD	428,906	1.79278%	-	207,600	-	-	9,523	217,123	(31,773)	-	-	(4,733)
118	DENALI BOROUGH SD	23,416	0.09788%	-	11,334	-	-	498	11,832	(1,735)	-	-	(258)
120	CITY AND BOROUGH OF SITKA	126,242	0.52768%	-	61,104	-	-	76	61,179	(9,352)	-	-	(1,393)
121	CHUGACH SD	7,442	0.03111%	-	3,602	-	-	-	3,602	(551)	-	-	(82)
122	KETCHIKAN GATEWAY BOROUGH	57,174	0.23898%	-	27,673	-	-	858	28,531	(4,235)	-	-	(631)
123	CITY OF SOLDOTNA	51,524	0.21537%	-	24,939	-	-	-	24,939	(3,817)	-	-	(569)
124	IDITAROD AREA SD	16,459	0.06880%	-	7,967	-	-	2,704	10,671	(1,219)	-	-	(182)
125	KUSPUK SD	17,051	0.07127%	-	8,253	-	-	1,244	9,497	(1,263)	-	-	(188)
126	CITY AND BOROUGH OF JUNEAU	389,766	1.62918%	-	188,656	-	-	5,151	193,807	(28,874)	-	-	(4,301)
128	CITY OF KODIAK	98,463	0.41156%	-	47,658	-	-	2,739	50,397	(7,294)	-	-	(1,087)
129	CITY OF FAIRBANKS	82,520	0.34493%	-	39,942	-	-	5,740	45,682	(6,113)	-	-	(911)
131	CITY OF WASILLA	103,432	0.43234%	-	50,064	-	-	5,305	55,369	(7,662)	-	-	(1,141)
133	SITKA BOROUGH SD	37,556	0.15698%	-	18,178	-	-	-	18,178	(2,782)	-	-	(414)
134	CITY OF PALMER	56,944	0.23802%	-	27,562	-	-	2,703	30,266	(4,218)	-	-	(628)
135	CITY AND BOROUGH OF WRANGELL	32,838	0.13726%	-	15,894	-	-	2,756	18,650	(2,433)	-	-	(362)
136	CITY OF BETHEL	94,337	0.39432%	-	45,661	-	-	3,850	49,511	(6,989)	-	-	(1,041)
137	VALDEZ CITY SD	31,900	0.13334%	-	15,440	-	-	2,170	17,610	(2,363)	-	-	(352)
138	HOONAH CITY SD	4,230	0.01768%	-	2,048	-	-	23	2,070	(313)	-	-	(47)
139	CITY OF NOME	47,783	0.19973%	-	23,128	-	-	750	23,878	(3,540)	-	-	(527)
140	CITY OF KOTzebue	67,696	0.28296%	-	32,766	-	-	895	33,661	(5,015)	-	-	(747)
141	GALENA CITY SD	52,996	0.22152%	-	25,651	-	-	4	25,655	(3,926)	-	-	(585)
143	CITY OF PETERSBURG	57,928	0.24213%	-	28,039	-	-	1,022	29,061	(4,291)	-	-	(639)
144	BRISTOL BAY BOROUGH	33,469	0.13990%	-	16,200	-	-	1,506	17,706	(2,479)	-	-	(369)
145	NORTH SLOPE BOROUGH	915,740	3.82770%	-	443,240	-	-	3,070	446,310	(67,838)	-	-	(10,105)
146	WRANGELL PUBLIC SD	12,042	0.05033%	-	5,829	-	-	916	6,745	(892)	-	-	(133)
148	CITY OF CORDOVA	39,526	0.16522%	-	19,132	-	-	265	19,397	(2,928)	-	-	(436)
149	NOME CITY SD	16,137	0.06745%	-	7,811	-	-	-	7,811	(1,195)	-	-	(178)
151	CITY OF KING COVE	10,152	0.04243%	-	4,914	-	-	316	5,229	(752)	-	-	(112)
152	ALASKA HOUSING FINANCE CORPORATION	167,347	0.69949%	-	81,000	-	-	2,982	83,982	(12,397)	-	-	(1,847)
153	LOWER YUKON SD	85,679	0.35813%	-	41,471	-	-	4,667	46,138	(6,347)	-	-	(945)
154	NORTHWEST ARCTIC BOROUGH SD	98,279	0.41080%	-	47,570	-	-	44	47,614	(7,281)	-	-	(1,085)
155	SOUTHEAST ISLAND SD	16,181	0.06764%	-	7,832	-	-	1,027	8,859	(1,199)	-	-	(179)
156	PRIBILOF SD	2,467	0.01031%	-	1,194	-	-	284	1,478	(183)	-	-	(27)
157	LOWER KUSKOKWIM SD	198,048	0.82782%	-	95,860	-	-	3,967	99,827	(14,672)	-	-	(2,185)
158	KODIAK ISLAND BOROUGH SD	94,990	0.39705%	-	45,978	-	-	469	46,447	(7,037)	-	-	(1,048)
159	YUKON FLATS SD	12,117	0.05065%	-	5,865	-	-	481	6,346	(898)	-	-	(134)
160	YUKON / KOYUKUK SD	33,235	0.13892%	-	16,086	-	-	605	16,692	(2,462)	-	-	(367)
161	NORTH SLOPE BOROUGH SD	172,797	0.72227%	-	83,638	-	-	4,000	87,638	(12,801)	-	-	(1,907)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	-	0.00000%	-	-	-	-	6,455	6,455	-	-	-	-
164	LAKE AND PENINSULA BOROUGH SD	20,882	0.08728%	-	10,107	-	-	236	10,343	(1,547)	-	-	(230)
165	SITKA COMMUNITY HOSPITAL	142,784	0.59682%	-	69,111	-	-	692	69,803	(10,577)	-	-	(1,576)
166	TANANA SD	3,160	0.01321%	-	1,530	-	-	405	1,934	(234)	-	-	(35)
167	SOUTHEAST REGIONAL RESOURCE CENTER	21,072	0.08808%	-	10,199	-	-	469	10,669	(1,561)	-	-	(233)
168	HYDABURG CITY SD	3,659	0.01529%	-	1,771	-	-	252	2,022	(271)	-	-	(40)
169	CITY OF TANANA	108	0.00045%	-	52	-	-	37	90	(8)	-	-	(1)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	16,491	0.06893%	-	7,982	-	-	1,776	9,758	(1,222)	-	-	(182)
171	CITY OF BARROW	16,915	0.07070%	-	8,187	-	-	1,465	9,652	(1,253)	-	-	(187)
172	CITY OF SAINT PAUL	19,443	0.08127%	-	9,411	-	-	1,813	11,224	(1,440)	-	-	(215)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Deferred Inflows of Resources				
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference		Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings
							Investment	Earnings					
173	MUNICIPALITY OF ANCHORAGE	2,035,830	8.50957%	-	985,390	-	-	69,868	1,055,258	(150,815)	-	-	(22,465)
174	KODIAK ISLAND BOROUGH	36,596	0.15297%	-	17,714	-	-	2,219	19,933	(2,711)	-	-	(404)
175	NOME JOINT UTILITY SYSTEM	4,109	0.01718%	-	1,989	-	-	908	2,897	(304)	-	-	(45)
176	CITY OF SAND POINT	19,037	0.07957%	-	9,214	-	-	676	9,890	(1,410)	-	-	(210)
177	KETCHIKAN GATEWAY BOROUGH SD	96,135	0.40184%	-	46,532	-	-	1,716	48,248	(7,122)	-	-	(1,061)
178	CITY OF DILLINGHAM	43,820	0.18316%	-	21,210	-	-	-	21,210	(3,246)	-	-	(484)
179	CITY OF UNALASKA	165,739	0.69277%	-	80,222	-	-	3,298	83,520	(12,278)	-	-	(1,829)
180	KENAI PENINSULA BOROUGH	226,345	0.94610%	-	109,556	-	-	300	109,856	(16,768)	-	-	(2,498)
181	CITY OF KETCHIKAN	94,484	0.39493%	-	45,732	-	-	1,230	46,963	(6,999)	-	-	(1,043)
182	CITY OF SEWARD	54,424	0.22749%	-	26,343	-	-	561	26,903	(4,032)	-	-	(601)
183	CITY OF FORT YUKON	13,052	0.05455%	-	6,317	-	-	2,811	9,128	(967)	-	-	(144)
184	BRISTOL BAY BOROUGH SD	6,930	0.02897%	-	3,354	-	-	1,052	4,407	(513)	-	-	(76)
185	CORDOVA CITY SD	13,540	0.05660%	-	6,554	-	-	1,033	7,587	(1,003)	-	-	(149)
186	CITY OF CRAIG	22,568	0.09433%	-	10,924	-	-	-	10,924	(1,672)	-	-	(249)
187	PETERSBURG MEDICAL CENTER	93,155	0.38938%	-	45,089	-	-	1,756	46,846	(6,901)	-	-	(1,028)
189	HAINES BOROUGH	38,091	0.15922%	-	18,437	-	-	1,245	19,682	(2,822)	-	-	(420)
190	KENAI PENINSULA BOROUGH SD	226,138	0.94524%	-	109,456	-	-	779	110,235	(16,752)	-	-	(2,495)
191	CITY OF NORTH POLE	39,097	0.16342%	-	18,924	-	-	1,624	20,548	(2,896)	-	-	(431)
192	CITY OF GALENA	9,979	0.04171%	-	4,830	-	-	414	5,244	(739)	-	-	(110)
193	CITY OF NENANA	210	0.00088%	-	102	-	-	417	518	(16)	-	-	(2)
195	YUPIIT SD	16,544	0.06915%	-	8,008	-	-	1,446	9,454	(1,226)	-	-	(183)
196	NENANA CITY SD	23,223	0.09707%	-	11,241	-	-	884	12,124	(1,720)	-	-	(256)
198	CITY OF SAXMAN	940	0.00393%	-	455	-	-	-	455	(70)	-	-	(10)
199	CITY OF HOONAH	17,665	0.07384%	-	8,550	-	-	444	8,994	(1,309)	-	-	(195)
200	CITY OF PELICAN	1,115	0.00466%	-	540	-	-	135	675	(83)	-	-	(12)
202	CITY OF WHITTIER	16,678	0.06971%	-	8,073	-	-	851	8,924	(1,236)	-	-	(184)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	30,965	0.12943%	-	14,988	-	-	-	14,988	(2,294)	-	-	(342)
204	CRAIG CITY SD	14,303	0.05978%	-	6,923	-	-	119	7,042	(1,060)	-	-	(158)
205	DILLINGHAM CITY SD	11,641	0.04866%	-	5,635	-	-	971	6,605	(862)	-	-	(128)
206	CITY OF THORNE BAY	7,002	0.02927%	-	3,389	-	-	136	3,525	(519)	-	-	(77)
208	CITY OF AKUTAN	12,102	0.05058%	-	5,858	-	-	2,832	8,690	(896)	-	-	(134)
209	UNALASKA CITY SD	12,976	0.05424%	-	6,280	-	-	988	7,269	(961)	-	-	(143)
211	KASHUNAMIUT SD	12,356	0.05165%	-	5,981	-	-	-	5,981	(915)	-	-	(136)
215	CITY OF HOMER	70,604	0.29512%	-	34,174	-	-	243	34,417	(5,230)	-	-	(779)
218	SPECIAL EDUCATION SERVICE AGENCY	3,663	0.01531%	-	1,773	-	-	-	1,773	(271)	-	-	(40)
219	BARTLETT REGIONAL HOSPITAL	478,542	2.00026%	-	231,626	-	-	14,326	245,952	(35,451)	-	-	(5,281)
220	NORTHWEST ARCTIC BOROUGH	29,564	0.12357%	-	14,310	-	-	1,581	15,891	(2,190)	-	-	(326)
221	SAINT MARY'S SD	11,188	0.04676%	-	5,415	-	-	1,182	6,597	(829)	-	-	(123)
223	BRISTOL BAY RHA	13,985	0.05846%	-	6,769	-	-	-	6,769	(1,036)	-	-	(154)
224	COPPER RIVER BASIN RHA	6,508	0.02720%	-	3,150	-	-	-	3,150	(482)	-	-	(72)
225	SKAGWAY CITY SD	2,967	0.01240%	-	1,436	-	-	345	1,781	(220)	-	-	(33)
227	CITY OF KLAWOOCK	10,416	0.04354%	-	5,042	-	-	563	5,605	(772)	-	-	(115)
228	PETERSBURG CITY SD	14,848	0.06206%	-	7,187	-	-	250	7,437	(1,100)	-	-	(164)
230	ALEUTIANS EAST BOROUGH	7,928	0.03314%	-	3,837	-	-	249	4,086	(587)	-	-	(87)
235	CITY OF HUSLIA	1,514	0.00633%	-	733	-	-	389	1,122	(112)	-	-	(17)
237	CITY OF KALTAG	351	0.00147%	-	170	-	-	68	238	(26)	-	-	(4)
240	HAINES BOROUGH SD	9,114	0.03810%	-	4,412	-	-	59	4,470	(675)	-	-	(101)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	1,232	0.00515%	-	596	-	-	54	651	(91)	-	-	(14)
244	ALEUTIANS EAST BOROUGH SD	11,326	0.04734%	-	5,482	-	-	442	5,923	(839)	-	-	(125)
246	DELTA/GREEELY SD	14,422	0.06028%	-	6,981	-	-	-	6,981	(1,068)	-	-	(159)
247	LAKE AND PENINSULA BOROUGH	6,492	0.02713%	-	3,142	-	-	516	3,658	(481)	-	-	(72)
248	CITY AND BOROUGH OF YAKUTAT	8,278	0.03460%	-	4,007	-	-	719	4,726	(613)	-	-	(91)
249	CITY OF UNALAKLEET	1,661	0.00694%	-	804	-	-	595	1,399	(123)	-	-	(18)
251	KLAWOOCK CITY SD	5,768	0.02411%	-	2,792	-	-	62	2,854	(427)	-	-	(64)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	34,402	0.14380%	-	16,652	-	-	1,911	18,563	(2,549)	-	-	(380)
257	PELICAN CITY SD	361	0.00151%	-	175	-	-	124	299	(27)	-	-	(4)
258	DENALI BOROUGH	9,091	0.03800%	-	4,400	-	-	591	4,991	(673)	-	-	(100)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	126,673	0.52948%	-	61,313	-	-	2,901	64,214	(9,384)	-	-	(1,398)
263	INTERIOR RHA	13,325	0.05570%	-	6,449	-	-	331	6,780	(987)	-	-	(147)
264	YAKUTAT SD	2,444	0.01022%	-	1,183	-	-	95	1,278	(181)	-	-	(27)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					Deferred Inflows of Resources				
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings
265	KAKE CITY SD	6,177	0.02582%	-	2,990	-	-	328	3,318	(458)	-	-	(68)
267	ALEUTIAN HOUSING AUTHORITY	11,147	0.04659%	-	5,395	-	-	-	5,395	(826)	-	-	(123)
270	BERING STRAITS RHA	13,604	0.05686%	-	6,584	-	-	417	7,001	(1,008)	-	-	(150)
271	CITY OF EGEKIK	2,116	0.00884%	-	1,024	-	-	544	1,568	(157)	-	-	(23)
275	ILISAGVIK COLLEGE	88,916	0.37166%	-	43,037	-	-	510	43,547	(6,587)	-	-	(981)
276	NORTH PACIFIC RIM HA	9,762	0.04081%	-	4,725	-	-	605	5,331	(723)	-	-	(108)
278	SAXMAN SEAPORT	1,547	0.00647%	-	749	-	-	318	1,067	(115)	-	-	(17)
279	TLINGIT-HAIDA RHA	40,225	0.16814%	-	19,470	-	-	884	20,354	(2,980)	-	-	(444)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	7,535	0.03150%	-	3,647	-	-	58	3,705	(558)	-	-	(83)
282	CITY OF DELTA JUNCTION	3,368	0.01408%	-	1,630	-	-	-	1,630	(250)	-	-	(37)
283	CITY OF ANDERSON	285	0.00119%	-	138	-	-	-	138	(21)	-	-	(3)
284	INTER-ISLAND FERRY AUTHORITY	13,161	0.05501%	-	6,370	-	-	33	6,403	(975)	-	-	(145)
286	CITY OF SELDOVIA	1,939	0.00810%	-	938	-	-	184	1,123	(144)	-	-	(21)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	8,270	0.03457%	-	4,003	-	-	302	4,305	(613)	-	-	(91)
290	CITY OF UPPER KALSKAG	214	0.00089%	-	104	-	-	10	114	(16)	-	-	(2)
291	CITY OF SHAKTOOLIK	622	0.00260%	-	301	-	-	-	301	(46)	-	-	(7)
293	TAGIUGMIULLU NUNAMIULLU HOUSING	14,754	0.06167%	-	7,141	-	-	1,823	8,964	(1,093)	-	-	(163)
296	MUNICIPALITY OF SKAGWAY	53,778	0.22479%	-	26,030	-	-	1,397	27,427	(3,984)	-	-	(593)
297	CITY OF NULATO	2,338	0.00977%	-	1,131	-	-	68	1,200	(173)	-	-	(26)
298	CITY OF ANIAK	3,494	0.01460%	-	1,691	-	-	437	2,128	(259)	-	-	(39)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	40,265	0.16830%	-	19,489	-	-	4,329	23,818	(2,983)	-	-	(444)
<b>Total</b>		<b>23,924,000</b>	<b>100.00000%</b>	<b>-</b>	<b>11,579,786</b>	<b>-</b>	<b>-</b>	<b>403,204</b>	<b>11,982,990</b>	<b>(1,772,300)</b>	<b>-</b>	<b>-</b>	<b>(264,000)</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medi  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

Employer Number	Employer Name	Changes in Proportion and Differences Between Employer Contributions		Total Deferred Inflows	Proportionate Share of OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions		Total
		Contributions	Differences			Contributions	Differences	
101	STATE OF ALASKA	(189,144)		(1,183,560)	8,184,353	(29,839)		8,154,514
102	SOUTHWEST REGION SD	(1,350)		(3,821)	20,331	(18)		20,313
103	ANNETTE ISLAND SD	(585)		(2,652)	17,008	101		17,108
104	BERING STRAIT SD	(2,695)		(10,081)	60,792	(318)		60,474
105	CHATHAM SD	(97)		(796)	5,756	34		5,790
106	ALASKA MUNICIPAL LEAGUE	-		-	-	-		-
107	CITY OF VALDEZ	-		(11,265)	92,712	1,049		93,762
108	JUNEAU BOROUGH SD	-		(13,586)	111,817	402		112,219
109	MATANUSKA-SUSITNA BOROUGH	-		(25,267)	207,957	1,205		209,162
110	MATANUSKA-SUSITNA BOROUGH SD	(4,636)		(38,741)	280,696	198		280,894
111	ANCHORAGE SD	(21,110)		(114,957)	772,391	(1,102)		771,289
112	COPPER RIVER SD	-		(1,439)	11,845	131		11,976
113	UNIVERSITY OF ALASKA	-		(76,666)	630,987	18,131		649,118
115	CITY OF KENAI	(316)		(8,375)	66,330	196		66,526
116	FAIRBANKS NORTH STAR BOROUGH	-		(26,541)	218,438	1,895		220,333
117	FAIRBANKS NORTH STAR BOROUGH SD	-		(36,506)	300,459	1,375		301,835
118	DENALI BOROUGH SD	(460)		(2,453)	16,404	4		16,408
120	CITY AND BOROUGH OF SITKA	(2,119)		(12,864)	88,436	(297)		88,139
121	CHUGACH SD	(525)		(1,159)	5,214	(82)		5,132
122	KETCHIKAN GATEWAY BOROUGH	(1,814)		(6,681)	40,052	(171)		39,881
123	CITY OF SOLDOTNA	(1,861)		(6,246)	36,094	(284)		35,810
124	IDITAROD AREA SD	(516)		(1,917)	11,530	333		11,863
125	KUSPUK SD	(784)		(2,235)	11,945	93		12,038
126	CITY AND BOROUGH OF JUNEAU	(4,138)		(37,313)	273,041	263		273,304
128	CITY OF KODIAK	-		(8,381)	68,976	417		69,392
129	CITY OF FAIRBANKS	-		(7,024)	57,808	808		58,616
131	CITY OF WASILLA	-		(8,804)	72,457	759		73,216
133	SITKA BOROUGH SD	(1,594)		(4,790)	26,309	(242)		26,067
134	CITY OF PALMER	(1,219)		(6,066)	39,891	250		40,141
135	CITY AND BOROUGH OF WRANGELL	(728)		(3,523)	23,004	264		23,268
136	CITY OF BETHEL	(169)		(8,198)	66,085	509		66,594
137	VALDEZ CITY SD	(906)		(3,621)	22,347	191		22,538
138	HOONAH CITY SD	(1,258)		(1,618)	2,963	(193)		2,770
139	CITY OF NOME	(1,504)		(5,571)	33,473	(111)		33,362
140	CITY OF KOTZEBUE	(1,001)		(6,763)	47,423	4		47,427
141	GALENA CITY SD	(1,096)		(5,607)	37,125	(155)		36,970
143	CITY OF PETERSBURG	(1,371)		(6,302)	40,580	(65)		40,515
144	BRISTOL BAY BOROUGH	-		(2,849)	23,446	221		23,666
145	NORTH SLOPE BOROUGH	(25,279)		(103,222)	641,499	(3,058)		638,442
146	WRANGELL PUBLIC SD	(0)		(1,025)	8,436	133		8,568
148	CITY OF CORDOVA	(3,580)		(6,944)	27,689	(457)		27,233
149	NOME CITY SD	(2,633)		(4,006)	11,304	(394)		10,910
151	CITY OF KING COVE	(621)		(1,485)	7,112	(42)		7,070
152	ALASKA HOUSING FINANCE CORPORATION	(946)		(15,190)	117,231	346		117,577
153	LOWER YUKON SD	-		(7,293)	60,021	689		60,710
154	NORTHWEST ARCTIC BOROUGH SD	(4,687)		(13,052)	68,847	(649)		68,198
155	SOUTHEAST ISLAND SD	(19)		(1,396)	11,335	140		11,476
156	PRIBILOF SD	(247)		(457)	1,728	6		1,734
157	LOWER KUSKOKWIM SD	(813)		(17,670)	138,738	456		139,194
158	KODIAK ISLAND BOROUGH SD	(4,138)		(12,224)	66,543	(505)		66,038
159	YUKON FLATS SD	(1,115)		(2,146)	8,488	(93)		8,395
160	YUKON / KOYUKUK SD	(241)		(3,069)	23,282	64		23,346
161	NORTH SLOPE BOROUGH SD	(218)		(14,926)	121,049	595		121,644
162	ALEUTIAN REGION SD	(363)		(363)	-	(60)		(60)
163	CORDOVA COMMUNITY MEDICAL CENTER	(20,126)		(20,126)	-	(1,761)		(1,761)
164	LAKE AND PENINSULA BOROUGH SD	(2,149)		(3,926)	14,628	(262)		14,366
165	SITKA COMMUNITY HOSPITAL	(14,042)		(26,195)	100,024	(1,842)		98,181
166	TANANA SD	(185)		(454)	2,214	26		2,240
167	SOUTHEAST REGIONAL RESOURCE CENTER	(269)		(2,063)	14,761	28		14,789
168	HYDABURG CITY SD	(255)		(566)	2,563	6		2,569
169	CITY OF TANANA	-		(9)	76	5		81
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(63)		(1,466)	11,553	237		11,790
171	CITY OF BARROW	(1,756)		(3,195)	11,849	(38)		11,811
172	CITY OF SAINT PAUL	(1,802)		(3,457)	13,620	(43)		13,577

State of Alaska Public Employees' Retirement System DCR - Retiree Medi  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

		rces		OPEB Expense Recognized		
Employer Number	Employer Name	Changes in Proportion and Differences Between Employer Contributions		Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	
		Total Inflows	Total Deferred		Total	Total
173	MUNICIPALITY OF ANCHORAGE	-	(173,280)	1,426,151	10,604	1,436,756
174	KODIAK ISLAND BOROUGH	(972)	(4,087)	25,637	199	25,836
175	NOME JOINT UTILITY SYSTEM	-	(350)	2,879	141	3,020
176	CITY OF SAND POINT	(501)	(2,122)	13,336	12	13,348
177	KETCHIKAN GATEWAY BOROUGH SD	(1,399)	(9,582)	67,345	71	67,416
178	CITY OF DILLINGHAM	(1,764)	(5,494)	30,697	(253)	30,444
179	CITY OF UNALASKA	(279)	(14,386)	116,104	436	116,541
180	KENAI PENINSULA BOROUGH	(1,136)	(20,402)	158,560	(110)	158,450
181	CITY OF KETCHIKAN	(2,039)	(10,081)	66,188	(128)	66,060
182	CITY OF SEWARD	(135)	(4,767)	38,126	70	38,195
183	CITY OF FORT YUKON	-	(1,111)	9,143	419	9,562
184	BRISTOL BAY BOROUGH SD	-	(590)	4,855	157	5,011
185	CORDOVA CITY SD	(73)	(1,226)	9,485	140	9,625
186	CITY OF CRAIG	(1,016)	(2,937)	15,810	(153)	15,656
187	PETERSBURG MEDICAL CENTER	(1,362)	(9,291)	65,258	84	65,341
189	HAINES BOROUGH	(408)	(3,650)	26,684	147	26,831
190	KENAI PENINSULA BOROUGH SD	(5,027)	(24,275)	158,416	(577)	157,839
191	CITY OF NORTH POLE	-	(3,328)	27,388	227	27,616
192	CITY OF GALENA	(182)	(1,031)	6,991	42	7,033
193	CITY OF NENANA	(670)	(688)	147	(34)	113
195	YUPIIT SD	(504)	(1,912)	11,590	164	11,754
196	NENANA CITY SD	(1,069)	(3,045)	16,269	(17)	16,251
198	CITY OF SAXMAN	(579)	(659)	659	(90)	568
199	CITY OF HOONAH	(1,586)	(3,090)	12,375	(148)	12,227
200	CITY OF PELICAN	(298)	(393)	781	(20)	761
202	CITY OF WHITTIER	(78)	(1,498)	11,684	120	11,804
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(1,698)	(4,334)	21,692	(256)	21,436
204	CRAIG CITY SD	(685)	(1,902)	10,019	(76)	9,943
205	DILLINGHAM CITY SD	(3,448)	(4,439)	8,155	(376)	7,779
206	CITY OF THORNE BAY	(418)	(1,014)	4,905	(36)	4,869
208	CITY OF AKUTAN	(2,698)	(3,728)	8,478	81	8,558
209	UNALASKA CITY SD	(129)	(1,233)	9,090	127	9,217
211	KASHUNAMIUT SD	(2,052)	(3,104)	8,656	(306)	8,350
215	CITY OF HOMER	(1,652)	(7,661)	49,460	(206)	49,254
218	SPECIAL EDUCATION SERVICE AGENCY	(459)	(771)	2,566	(65)	2,501
219	BARTLETT REGIONAL HOSPITAL	(9,588)	(50,320)	335,231	909	336,140
220	NORTHWEST ARCTIC BOROUGH	(3,256)	(5,772)	20,710	(275)	20,435
221	SAINT MARY'S SD	(642)	(1,595)	7,837	73	7,910
223	BRISTOL BAY RHA	(1,351)	(2,542)	9,797	(196)	9,601
224	COPPER RIVER BASIN RHA	(781)	(1,335)	4,559	(114)	4,445
225	SKAGWAY CITY SD	(156)	(408)	2,079	26	2,105
227	CITY OF KLAWOOCK	(575)	(1,462)	7,297	(6)	7,291
228	PETERSBURG CITY SD	(262)	(1,526)	10,402	(1)	10,401
230	ALEUTIANS EAST BOROUGH	-	(675)	5,554	41	5,594
235	CITY OF HUSLIA	(444)	(573)	1,061	(7)	1,053
237	CITY OF KALTAG	(83)	(113)	246	(3)	243
240	HAINES BOROUGH SD	(693)	(1,469)	6,385	(100)	6,285
242	CITY OF ELIM	-	-	-	-	-
243	CITY OF ATKA	(598)	(702)	863	(87)	776
244	ALEUTIANS EAST BOROUGH SD	(894)	(1,858)	7,934	(85)	7,849
246	DELTA/GREEELY SD	(1,061)	(2,289)	10,103	(157)	9,945
247	LAKE AND PENINSULA BOROUGH	(359)	(911)	4,547	14	4,562
248	CITY AND BOROUGH OF YAKUTAT	(968)	(1,672)	5,799	(18)	5,780
249	CITY OF UNALAKLEET	(2,129)	(2,270)	1,163	(203)	961
251	KLAWOOCK CITY SD	(264)	(755)	4,040	(31)	4,009
254	CITY OF MEKORYUK	-	-	-	-	-
255	ALASKA GATEWAY SD	-	(2,928)	24,100	284	24,384
257	PELICAN CITY SD	(86)	(117)	253	5	257
258	DENALI BOROUGH	(109)	(883)	6,368	64	6,433
259	CITY OF ALLAKAKET	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(1,226)	(12,008)	88,738	222	88,959
263	INTERIOR RHA	(199)	(1,333)	9,334	23	9,357
264	YAKUTAT SD	(180)	(388)	1,712	(10)	1,703

State of Alaska Public Employees' Retirement System DCR - Retiree Medi  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2019

		Sources		OPEB Expense Recognized		
Employer Number	Employer Name	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
265	KAKE CITY SD	(109)	(635)	4,327	35	4,362
267	ALEUTIAN HOUSING AUTHORITY	(783)	(1,732)	7,809	(115)	7,694
270	BERING STRAITS RHA	(1,491)	(2,649)	9,530	(179)	9,351
271	CITY OF EGEKIK	(7)	(187)	1,482	77	1,559
275	ILISAGVIK COLLEGE	(3,210)	(10,779)	62,288	(386)	61,902
276	NORTH PACIFIC RIM HA	(70)	(901)	6,839	73	6,912
278	SAXMAN SEAPORT	(165)	(297)	1,084	25	1,109
279	TLINGIT-HAIDA RHA	(1,451)	(4,875)	28,179	(114)	28,065
280	CITY OF TOKSOOK BAY	-	-	-	-	-
281	BARANOF ISLAND HA	(302)	(944)	5,279	(33)	5,245
282	CITY OF DELTA JUNCTION	(1,256)	(1,542)	2,359	(186)	2,173
283	CITY OF ANDERSON	(108)	(132)	200	(16)	184
284	INTER-ISLAND FERRY AUTHORITY	(103)	(1,223)	9,220	(9)	9,211
286	CITY OF SELDOVIA	(181)	(346)	1,358	5	1,363
288	NORTHWEST INUPIAT HOUSING AUTHORITY	-	(704)	5,793	45	5,839
290	CITY OF UPPER KALSKAG	(11)	(30)	150	0	150
291	CITY OF SHAKTOOLIK	(48)	(101)	436	(7)	429
293	TAGIUGMIULLU NUNAMIULLU HOUSING	(831)	(2,086)	10,336	130	10,466
296	MUNICIPALITY OF SKAGWAY	(251)	(4,828)	37,673	188	37,861
297	CITY OF NULATO	(377)	(576)	1,638	(42)	1,596
298	CITY OF ANIAK	(64)	(362)	2,447	60	2,508
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(3,623)	(7,050)	28,206	205	28,411
<b>Total</b>		<b>(403,204)</b>	<b>(2,439,503)</b>	<b>16,759,382</b>	<b>0</b>	<b>16,759,382</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
101	STATE OF ALASKA	453,809	453,809	763,224	757,755	639,380	1,403,389
102	SOUTHWEST REGION SD	1,183	1,183	1,952	1,938	1,644	3,485
103	ANNETTE ISLAND SD	1,106	1,106	1,749	1,738	1,492	3,086
104	BERING STRAIT SD	3,274	3,274	5,573	5,532	4,653	10,000
105	CHATHAM SD	374	374	592	588	505	1,058
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	6,528	6,528	10,033	9,971	8,630	18,342
108	JUNEAU BOROUGH SD	7,010	7,010	11,237	11,163	9,545	20,298
109	MATANUSKA-SUSITNA BOROUGH	13,494	13,494	21,356	21,217	18,209	39,070
110	MATANUSKA-SUSITNA BOROUGH SD	16,785	16,785	27,397	27,210	23,150	49,057
111	ANCHORAGE SD	44,542	44,542	73,743	73,227	62,055	131,885
112	COPPER RIVER SD	831	831	1,279	1,271	1,099	2,354
113	UNIVERSITY OF ALASKA	55,418	55,418	79,273	78,852	69,725	143,685
115	CITY OF KENAI	4,116	4,116	6,623	6,579	5,620	12,025
116	FAIRBANKS NORTH STAR BOROUGH	14,804	14,804	23,062	22,916	19,756	42,147
117	FAIRBANKS NORTH STAR BOROUGH SD	19,131	19,131	30,490	30,289	25,943	55,634
118	DENALI BOROUGH SD	974	974	1,594	1,583	1,345	2,910
120	CITY AND BOROUGH OF SITKA	4,929	4,929	8,273	8,214	6,935	15,036
121	CHUGACH SD	226	226	423	420	344	804
122	KETCHIKAN GATEWAY BOROUGH	2,196	2,196	3,710	3,683	3,104	6,960
123	CITY OF SOLDOTNA	1,849	1,849	3,213	3,189	2,667	5,927
124	IDITAROD AREA SD	1,014	1,014	1,450	1,443	1,276	2,557
125	KUSPUK SD	799	799	1,250	1,242	1,070	2,102
126	CITY AND BOROUGH OF JUNEAU	16,398	16,398	26,721	26,538	22,589	47,849
128	CITY OF KODIAK	4,493	4,493	7,100	7,054	6,057	12,819
129	CITY OF FAIRBANKS	4,224	4,224	6,410	6,371	5,535	11,894
131	CITY OF WASILLA	5,040	5,040	7,780	7,731	6,683	14,290
133	SITKA BOROUGH SD	1,312	1,312	2,307	2,290	1,909	4,257
134	CITY OF PALMER	2,607	2,607	4,115	4,089	3,512	7,270
135	CITY AND BOROUGH OF WRANGELL	1,623	1,623	2,493	2,478	2,145	4,766
136	CITY OF BETHEL	4,414	4,414	6,913	6,868	5,913	12,792
137	VALDEZ CITY SD	1,512	1,512	2,357	2,342	2,018	4,249
138	HOONAH CITY SD	(18)	(18)	94	92	49	251
139	CITY OF NOME	1,867	1,867	3,132	3,110	2,626	5,705
140	CITY OF KOTzebue	2,807	2,807	4,599	4,568	3,882	8,236
141	GALENA CITY SD	2,039	2,039	3,443	3,418	2,881	6,228
143	CITY OF PETERSBURG	2,333	2,333	3,867	3,840	3,253	7,132
144	BRISTOL BAY BOROUGH	1,606	1,606	2,492	2,477	2,138	4,538
145	NORTH SLOPE BOROUGH	34,851	34,851	59,103	58,675	49,396	106,211
146	WRANGELL PUBLIC SD	631	631	950	944	822	1,741
148	CITY OF CORDOVA	1,180	1,180	2,227	2,208	1,808	3,851
149	NOME CITY SD	274	274	701	694	530	1,331
151	CITY OF KING COVE	379	379	647	643	540	1,158
152	ALASKA HOUSING FINANCE CORPORATION	7,274	7,274	11,706	11,628	9,932	20,977
153	LOWER YUKON SD	4,236	4,236	6,505	6,465	5,597	11,807
154	NORTHWEST ARCTIC BOROUGH SD	3,419	3,419	6,022	5,976	4,980	10,746
155	SOUTHEAST ISLAND SD	810	810	1,239	1,231	1,067	2,306
156	PRIBILOF SD	108	108	174	172	147	311
157	LOWER KUSKOKWIM SD	8,655	8,655	13,900	13,807	11,800	25,341
158	KODIAK ISLAND BOROUGH SD	3,427	3,427	5,943	5,898	4,936	10,592
159	YUKON FLATS SD	409	409	730	724	601	1,328
160	YUKON / KOYUKUK SD	1,440	1,440	2,320	2,305	1,968	4,149
161	NORTH SLOPE BOROUGH SD	7,748	7,748	12,325	12,244	10,493	22,153
162	ALEUTIAN REGION SD	(60)	(60)	(60)	(60)	(60)	(65)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
163	CORDOVA COMMUNITY MEDICAL CENTER	(1,761)	(1,761)	(1,761)	(1,761)	(1,761)	(4,864)
164	LAKE AND PENINSULA BOROUGH SD	602	602	1,155	1,146	934	1,977
165	SITKA COMMUNITY HOSPITAL	4,069	4,069	7,850	7,783	6,337	13,500
166	TANANA SD	157	157	241	240	207	478
167	SOUTHEAST REGIONAL RESOURCE CENTER	900	900	1,458	1,448	1,235	2,665
168	HYDABURG CITY SD	157	157	254	252	215	420
169	CITY OF TANANA	10	10	13	12	11	25
170	NORTH PACIFIC FISHERY MGMT COUNCIL	920	920	1,357	1,349	1,182	2,564
171	CITY OF BARROW	662	662	1,110	1,103	931	1,988
172	CITY OF SAINT PAUL	762	762	1,277	1,268	1,071	2,627
173	MUNICIPALITY OF ANCHORAGE	94,881	94,881	148,798	147,845	127,218	268,354
174	KODIAK ISLAND BOROUGH	1,714	1,714	2,684	2,666	2,296	4,771
175	NOME JOINT UTILITY SYSTEM	311	311	420	418	376	711
176	CITY OF SAND POINT	800	800	1,304	1,295	1,102	2,466
177	KETCHIKAN GATEWAY BOROUGH SD	4,050	4,050	6,596	6,551	5,577	11,840
178	CITY OF DILLINGHAM	1,561	1,561	2,722	2,701	2,257	4,914
179	CITY OF UNALASKA	7,297	7,297	11,687	11,609	9,930	21,312
180	KENAI PENINSULA BOROUGH	9,260	9,260	15,254	15,149	12,855	27,676
181	CITY OF KETCHIKAN	3,783	3,783	6,285	6,241	5,284	11,505
182	CITY OF SEWARD	2,323	2,323	3,764	3,738	3,187	6,802
183	CITY OF FORT YUKON	959	959	1,305	1,299	1,167	2,327
184	BRISTOL BAY BOROUGH SD	443	443	627	624	554	1,126
185	CORDOVA CITY SD	701	701	1,059	1,053	916	1,932
186	CITY OF CRAIG	781	781	1,378	1,368	1,139	2,539
187	PETERSBURG MEDICAL CENTER	3,940	3,940	6,407	6,364	5,420	11,484
189	HAINES BOROUGH	1,724	1,724	2,733	2,715	2,329	4,807
190	KENAI PENINSULA BOROUGH SD	8,785	8,785	14,774	14,668	12,376	26,574
191	CITY OF NORTH POLE	1,846	1,846	2,881	2,863	2,467	5,318
192	CITY OF GALENA	455	455	720	715	614	1,254
193	CITY OF NENANA	(25)	(25)	(20)	(20)	(22)	(59)
195	YUPIIT SD	849	849	1,287	1,279	1,112	2,166
196	NENANA CITY SD	944	944	1,559	1,548	1,313	2,771
198	CITY OF SAXMAN	(51)	(51)	(27)	(27)	(36)	(11)
199	CITY OF HOONAH	583	583	1,051	1,043	864	1,781
200	CITY OF PELICAN	27	27	56	56	44	73
202	CITY OF WHITTIER	811	811	1,252	1,245	1,076	2,232
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	1,026	1,026	1,846	1,831	1,517	3,409
204	CRAIG CITY SD	516	516	895	888	743	1,582
205	DILLINGHAM CITY SD	106	106	414	409	291	841
206	CITY OF THORNE BAY	254	254	439	436	365	764
208	CITY OF AKUTAN	582	582	902	897	774	1,225
209	UNALASKA CITY SD	664	664	1,008	1,002	870	1,827
211	KASHUNAMIUT SD	205	205	533	527	402	1,004
215	CITY OF HOMER	2,717	2,717	4,587	4,554	3,838	8,343
218	SPECIAL EDUCATION SERVICE AGENCY	87	87	184	182	145	319
219	BARTLETT REGIONAL HOSPITAL	20,719	20,719	33,393	33,169	28,320	59,314
220	NORTHWEST ARCTIC BOROUGH	949	949	1,732	1,718	1,419	3,352
221	SAINT MARY'S SD	536	536	832	827	714	1,557
223	BRISTOL BAY RHA	383	383	754	747	605	1,355
224	COPPER RIVER BASIN RHA	155	155	328	325	259	593
225	SKAGWAY CITY SD	149	149	228	226	196	424
227	CITY OF KLAWOCK	425	425	701	696	591	1,304
228	PETERSBURG CITY SD	614	614	1,007	1,000	850	1,825
230	ALEUTIANS EAST BOROUGH	369	369	579	575	495	1,026

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2019

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
235	CITY OF HUSLIA	55	55	96	95	80	168
237	CITY OF KALTAG	11	11	20	20	17	46
240	HAINES BOROUGH SD	277	277	519	514	422	991
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	(36)	(36)	(4)	(4)	(17)	45
244	ALEUTIANS EAST BOROUGH SD	384	384	684	678	564	1,372
246	DELTA/GREELY SD	440	440	821	815	669	1,508
247	LAKE AND PENINSULA BOROUGH	283	283	455	452	386	887
248	CITY AND BOROUGH OF YAKUTAT	324	324	544	540	456	865
249	CITY OF UNALAKLEET	(134)	(134)	(90)	(91)	(107)	(315)
251	KLAWOCK CITY SD	207	207	360	357	299	669
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	1,708	1,708	2,619	2,603	2,254	4,742
257	PELICAN CITY SD	20	20	29	29	25	60
258	DENALI BOROUGH	441	441	681	677	585	1,282
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	5,465	5,465	8,820	8,761	7,478	16,216
263	INTERIOR RHA	575	575	928	921	786	1,662
264	YAKUTAT SD	92	92	156	155	130	265
265	KAKE CITY SD	290	290	454	451	388	810
267	ALEUTIAN HOUSING AUTHORITY	346	346	642	636	523	1,169
270	BERING STRAITS RHA	384	384	745	738	601	1,499
271	CITY OF EGEGIK	165	165	221	220	198	412
275	ILISAGVIK COLLEGE	3,295	3,295	5,650	5,609	4,708	10,211
276	NORTH PACIFIC RIM HA	477	477	735	731	632	1,378
278	SAXMAN SEAPORT	90	90	131	130	114	217
279	TLINGIT-HAIDA RHA	1,551	1,551	2,617	2,598	2,190	4,971
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	279	279	478	475	398	852
282	CITY OF DELTA JUNCTION	(47)	(47)	42	41	7	92
283	CITY OF ANDERSON	(4)	(4)	4	4	1	6
284	INTER-ISLAND FERRY AUTHORITY	536	536	884	878	745	1,602
286	CITY OF SELDOVIA	85	85	136	136	116	219
288	NORTHWEST INUPIAT HOUSING AUTHORITY	387	387	607	603	519	1,098
290	CITY OF UPPER KALSKAG	9	9	15	14	12	25
291	CITY OF SHAKTOOLIK	19	19	35	35	29	64
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	741	741	1,131	1,125	975	2,165
296	MUNICIPALITY OF SKAGWAY	2,415	2,415	3,839	3,814	3,269	6,848
297	CITY OF NULATO	55	55	117	116	92	188
298	CITY OF ANIAK	205	205	297	296	260	503
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,872	1,872	2,938	2,919	2,511	4,656
<b>Total</b>		<b>990,382</b>	<b>990,382</b>	<b>1,623,982</b>	<b>1,612,782</b>	<b>1,370,382</b>	<b>2,955,576</b>

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

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

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

Employer Number	Employer Name	FY2019			FY2018	FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total			
163	CORDOVA COMMUNITY MEDICAL CENTER	-	-	-	10,946	36,590	31,316
164	LAKE AND PENINSULA BOROUGH SD	10,243	8	10,251	11,586	14,533	18,537
165	SITKA COMMUNITY HOSPITAL	70,039	54	70,093	85,612	95,684	124,291
166	TANANA SD	1,550	1	1,551	1,396	857	1,615
167	SOUTHEAST REGIONAL RESOURCE CENTER	10,336	8	10,344	9,621	10,678	14,036
168	HYDABURG CITY SD	1,795	1	1,796	2,112	2,270	2,333
169	CITY OF TANANA	53	0	53	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	8,089	6	8,096	6,196	5,561	7,493
171	CITY OF BARROW	8,297	6	8,303	10,713	8,324	11,002
172	CITY OF SAINT PAUL	9,537	7	9,544	7,487	7,054	14,016
173	MUNICIPALITY OF ANCHORAGE	998,624	766	999,390	985,898	973,482	1,195,396
174	KODIAK ISLAND BOROUGH	17,951	14	17,965	19,210	17,660	20,799
175	NOME JOINT UTILITY SYSTEM	2,016	2	2,017	1,630	1,597	569
176	CITY OF SAND POINT	9,338	7	9,345	8,318	8,794	12,861
177	KETCHIKAN GATEWAY BOROUGH SD	47,157	36	47,193	48,824	49,996	63,254
178	CITY OF DILLINGHAM	21,495	16	21,511	22,136	25,269	33,941
179	CITY OF UNALASKA	81,299	62	81,361	77,079	81,755	105,899
180	KENAI PENINSULA BOROUGH	111,028	85	111,113	110,961	118,210	155,008
181	CITY OF KETCHIKAN	46,347	36	46,382	47,887	47,956	65,123
182	CITY OF SEWARD	26,697	20	26,717	26,323	27,999	35,792
183	CITY OF FORT YUKON	6,402	5	6,407	4,205	4,119	2,450
184	BRISTOL BAY BOROUGH SD	3,400	3	3,402	3,064	2,317	2,056
185	CORDOVA CITY SD	6,642	5	6,647	5,526	5,968	7,139
186	CITY OF CRAIG	11,070	8	11,079	11,612	12,429	17,649
187	PETERSBURG MEDICAL CENTER	45,695	35	45,730	47,319	48,532	61,061
189	HAINES BOROUGH	18,685	14	18,699	18,876	20,256	23,436
190	KENAI PENINSULA BOROUGH SD	110,926	85	111,011	112,666	125,293	163,086
191	CITY OF NORTH POLE	19,178	15	19,193	17,284	17,520	22,987
192	CITY OF GALENA	4,895	4	4,899	4,895	5,476	6,132
193	CITY OF NENANA	103	0	103	1,053	319	353
195	YUPIIT SD	8,115	6	8,121	7,944	9,386	8,796
196	NENANA CITY SD	11,392	9	11,400	12,830	12,300	15,470
198	CITY OF SAXMAN	461	0	462	572	826	2,105
199	CITY OF HOONAH	8,665	7	8,672	10,435	11,590	14,111
200	CITY OF PELICAN	547	0	547	728	1,106	1,103
202	CITY OF WHITTIER	8,181	6	8,187	7,656	8,222	9,476
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,189	12	15,201	15,337	17,704	25,312
204	CRAIG CITY SD	7,016	5	7,021	7,550	8,508	10,901
205	DILLINGHAM CITY SD	5,710	4	5,715	8,641	7,141	12,956
206	CITY OF THORNE BAY	3,435	3	3,437	3,666	4,344	5,370
208	CITY OF AKUTAN	5,936	5	5,941	5,700	11,454	8,040
209	UNALASKA CITY SD	6,365	5	6,370	5,375	5,922	6,966
211	KASHUNAMIUT SD	6,061	5	6,066	7,634	8,209	12,996
215	CITY OF HOMER	34,633	27	34,659	36,137	37,573	50,638
218	SPECIAL EDUCATION SERVICE AGENCY	1,797	1	1,798	1,875	2,730	3,654
219	BARTLETT REGIONAL HOSPITAL	234,737	180	234,917	246,756	250,455	304,823
220	NORTHWEST ARCTIC BOROUGH	14,502	11	14,513	16,449	14,132	23,375
221	SAINT MARY'S SD	5,488	4	5,492	3,776	5,212	6,951
223	BRISTOL BAY RHA	6,860	5	6,865	7,019	9,343	12,946
224	COPPER RIVER BASIN RHA	3,192	2	3,195	3,429	4,443	6,347
225	SKAGWAY CITY SD	1,455	1	1,457	1,630	1,021	1,412
227	CITY OF KLAWOCK	5,109	4	5,113	4,277	5,406	7,463
228	PETERSBURG CITY SD	7,283	6	7,289	7,606	7,570	9,895
230	ALEUTIANS EAST BOROUGH	3,889	3	3,892	3,852	4,052	4,715

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

Employer Number	Employer Name	FY2019			FY2018	FY2017	FY2016
		Actual Contributions	RDS Subsidy*	Total			
235	CITY OF HUSLIA	743	1	743	1,348	634	870
237	CITY OF KALTAG	172	0	172	202	74	258
240	HAINES BOROUGH SD	4,471	3	4,474	4,358	5,072	7,876
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	604	0	605	523	826	2,297
244	ALEUTIANS EAST BOROUGH SD	5,555	4	5,560	4,979	5,121	9,092
246	DELTA/GREELY SD	7,074	5	7,080	7,580	8,575	12,294
247	LAKE AND PENINSULA BOROUGH	3,184	2	3,187	2,432	2,707	4,319
248	CITY AND BOROUGH OF YAKUTAT	4,060	3	4,064	4,132	6,167	6,244
249	CITY OF UNALAKLEET	815	1	815	3,826	3,633	3,744
251	KLAWOCK CITY SD	2,829	2	2,831	2,722	3,134	4,475
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	16,875	13	16,888	16,146	15,376	18,511
257	PELICAN CITY SD	177	0	177	-	129	228
258	DENALI BOROUGH	4,459	3	4,463	3,799	3,707	5,171
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	62,136	48	62,184	57,608	62,408	83,222
263	INTERIOR RHA	6,536	5	6,541	6,774	6,834	8,530
264	YAKUTAT SD	1,199	1	1,200	1,303	1,577	1,829
265	KAKE CITY SD	3,030	2	3,032	2,786	3,155	3,710
267	ALEUTIAN HOUSING AUTHORITY	5,468	4	5,472	5,901	6,656	9,384
270	BERING STRAITS RHA	6,673	5	6,678	7,030	6,562	11,813
271	CITY OF EGEGIK	1,038	1	1,039	1,041	131	-
275	ILISAGVIK COLLEGE	43,615	33	43,649	47,229	48,718	65,400
276	NORTH PACIFIC RIM HA	4,789	4	4,792	4,012	4,064	5,539
278	SAXMAN SEAPORT	759	1	760	562	926	742
279	TLINGIT-HAIDA RHA	19,731	15	19,747	19,287	18,975	28,807
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	3,696	3	3,699	3,675	4,477	5,749
282	CITY OF DELTA JUNCTION	1,652	1	1,653	2,321	3,111	5,269
283	CITY OF ANDERSON	140	0	140	189	297	455
284	INTER-ISLAND FERRY AUTHORITY	6,456	5	6,461	6,404	6,953	9,093
286	CITY OF SELDOVIA	951	1	952	963	1,353	1,300
288	NORTHWEST INUPIAT HOUSING AUTHORITY	4,057	3	4,060	3,975	3,892	4,823
290	CITY OF UPPER KALSKAG	105	0	105	114	129	144
291	CITY OF SHAKTOOLIK	305	0	305	331	378	535
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	7,237	6	7,243	4,605	5,980	8,593
296	MUNICIPALITY OF SKAGWAY	26,379	20	26,400	25,903	27,792	33,521
297	CITY OF NULATO	1,147	1	1,147	1,385	1,869	2,285
298	CITY OF ANIAK	1,714	1	1,715	1,793	1,676	1,340
299	ALASKA GASLINE DEVELOPMENT CORPORATION	19,751	15	19,766	23,600	26,504	23,590
<b>Total</b>		<b>11,735,306</b>	<b>9,000</b>	<b>11,744,306</b>	<b>11,657,549</b>	<b>12,280,051</b>	<b>16,184,162</b>

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

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		FY2015	FY2014	FY2013	FY2012	FY2011	FY2010
Total	Total Plan Contributions	14,552,000	3,708,000	3,195,000	2,850,000	2,527,000	3,031,000