

Buck

# 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, 2017

October 2018

# Buck

October 26, 2018

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

**Re: GASB 75 Report as of June 30, 2017 – 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 fiscal year ending June 30, 2018 based on a measurement date of June 30, 2017. GASB 75 replaces GASB 45 effective for fiscal years beginning after June 15, 2017. Please refer to the GASB 74 report dated November 17, 2017 for any supplemental information or documentation.

This report covers the retiree medical portion of the defined contribution retirement plan and the assets and liabilities of PERS DCR. There is a separate GASB 75 report that covers 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 June 30, 2017.

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 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. Buck will accept no liability for any such statement, document or filing 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, increases or decreases 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.

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 actuarial valuation. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data.

This valuation was prepared based on the actuarial assumptions and methods used in the June 30, 2016 actuarial valuation of PERS DCR, except as noted herein. We rolled forward the liabilities from that date to June 30, 2017, 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.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner and Scott Young 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



Scott Young, FSA, EA, MAAA  
Director

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# Section 1 – GASB 75 Information

## OPEB Expense

	FYE June 30, 2017
Service cost	\$ 10,394,000
Interest cost	6,425,000
Expected return on assets	(5,338,000)
Current period effect of benefit changes	0
Current period difference between expected and actual experience	(5,055)
Current period effect of changes in assumptions	0
Current period difference between projected and actual investment earnings	(633,600)
Member contributions	0
Administrative expenses	12,000
Service purchases and plan transfers	0
Current period recognition of prior years' deferred outflows of resources	0
Current period recognition of prior years' deferred inflows of resources	0
Other Additions Less Other Deductions	<u>(1,000)</u>
Total	\$ 10,853,345

The employers' allocation of the OPEB expense for FYE June 30, 2017 is shown in Schedule C in Appendix 3.

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:

- 9.1 years as of June 30, 2016 (for FYE June 30, 2017)

### Actuarial Assumptions

The total OPEB liability for fiscal year ending June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, using the actuarial assumptions outlined in Section II, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2017.

The actuarial assumptions used in the June 30, 2016 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2013, resulting in changes in actuarial assumptions adopted by the Alaska Retirement Management Board 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 June 30, 2016 and June 30, 2017 are shown in Appendix 1 and Appendix 2, respectively.

**Allocation of Deferred Outflows/Inflows of Resources**

The employers' allocation of deferred outflows/inflows of resources as of June 30, 2017 is shown in Schedule C in Appendix 3.

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

The employers' allocation of June 30, 2017 deferred outflows/inflows recognition for each of the next five fiscal years and thereafter is shown in Schedule D in Appendix 4.

**Allocation Methodology**

Amounts for FY2016 were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2016.

Amounts for FY2017 were allocated to employers based on each employer's retiree medical contribution relative to the total employer retiree medical contributions made in FY2017.

## Section 2 – Actuarial Assumptions and Methods

The funding method used in this valuation was adopted by the Board in October 2006. 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 surpluses or unfunded accrued liability is amortized over 25 years as a level percentage of expected payroll.

Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year for 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 disability 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 were \$0 as of June 30, 2006. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP. Valuation assets are constrained to a range of 80% to 120% of the fair value of assets.

## 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(d) of the State of Alaska Public Employees' Retirement System Defined Benefit Plan Actuarial Valuation Report as of June 30, 2016.

Due to the lack of experience for the DCR retiree health plan only, base claims costs are based on those described in the actuarial valuation as of June 30, 2016 for the Defined Benefit (DB) retiree healthcare plan covering TRS, PERS, and others. 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 FY17 claims costs were reduced 3.1% for medical and 11.2% for prescription drugs. In addition, to account for the difference in Medicare coordination, upcoming FY17 medical claims costs for Medicare eligible retirees were further reduced 33.75%. The health care trend rate used for the DB health benefits was reduced 0.2% each year for the DCR health benefits to reflect the fact that the retiree healthcare benefits 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, as such members will be required to pay the full plan premium. 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 intends to transition to an Employer Group Waiver Program (EGWP) for this group in 2018. That impact is reflected in the valuation, but not in the base cost rates for 2016 or 2017. We estimated the impact of the EGWP plan by offsetting an amount equal to 160% of the RDS amount (a one-time adjustment, trended at regular prescription drug thereafter) based upon Buck's review of client and industry comparisons of subsidies under RDS and EGWP. We will assess the historical patterns for EGWP / RDS reimbursements as part of the experience study and cost development work for the next valuation to determine any need for further adjustment. A review of a 2016 Medicare Trustees report indicates varying rates of increase for CMS subsidies under both RDS and EGWP. The projections for the next ten years indicate that EGWP reimbursements for direct and reinsurance subsidies are expected to be consistently significantly higher than projected RDS reimbursements.

Because EGWP subsidies are dependent upon risk scores which have not previously been measured for the State retiree population, and because EGWP subsidies are highly leveraged, there is considerable uncertainty in the estimate.

The estimate of the impact of the EGWP arrangement is a somewhat conservative estimate based on our experience with other similar implementations. EGWP subsidies are provided by three mechanisms, a capitation amount, a discount on brand name drugs (provided by pharmaceutical manufacturers rather than the federal government but still through the administration of a pharmacy benefit manager), and catastrophic payment.

The greatest variation in our estimate comes from the capitation amount, which is dependent upon the risk score of the population. The risk score is a measure of how sick (or well) the population is, depending on such matters as age and diagnosis. The higher the risk score, the larger the capitation. On the other hand, the healthier the population, the lower the capitation. Relatively small variations in risk score result in large swings in the capitation. Employer retiree groups tend to be healthier than the Medicare population as a whole. Our 60% estimate is meant to be conservative and is based on typical employer groups.

## **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; however, only the Patient Centered Outcomes Research Institute fee impact has been included in the valuation results as part of administrative fee.

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. The excise tax was originally to be effective for 2018; legislation passed in December 2015 delayed it to 2020. Based upon guidance available at the time of disclosure, Buck determined the impact on plan liabilities to be immaterial (approximately \$350,000 (0.50%)) based on a blend of projected pre-Medicare and Medicare retirees and related cost projections. Participants will be responsible for any tax to the extent they are reflected in retiree contributions.

The Trump administration has clearly announced its intention to repeal healthcare reform. As one of his first acts in office, President Trump issued an executive order that states that federal agencies can grant waivers, exemptions and delays of "Obamacare" provisions that would impose costs on states or individuals. On February 15, 2016, CMS issued proposed rules that are intended to minimize adverse selection, but which might disrupt the fragile balance of the healthcare exchanges. We can expect more information about what is being altered. As of the writing of this letter we have not identified any action that has already formally been adopted that would be expected to have a significant impact on the measured obligation. As additional guidance on the legislation is issued, we will continue to monitor any potential impacts.

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

There have been no changes in methods since the prior valuation.

The demographic and economic assumptions used in the June 30, 2016 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board in December 2014. These assumptions were the result of an experience study performed for the PERS defined benefit plan as of June 30, 2013.

Investment Return / Discount Rate	8.00% per year (geometric), compounded annually, net of expenses.
Salary Scale	Inflation – 3.12% per year. Productivity – 0.50% per year. See Table 1 for salary scale rates
Payroll Growth	3.62% per year. (Inflation + Productivity)
Total Inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 3.12% annually.
Mortality (Pre-termination)*	Based upon 2010-2013 actual mortality experience (see Table 2). 60% of male rates and 65% of female rates of the Post-Termination Mortality rates. Deaths are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% of the time for Others.
Mortality (Post-termination)*	Based upon 2010-2013 actual mortality experience (see Table 3). 96% of all rates of the RP-2000 table, 2000 Base Year projected to 2018 with Projection Scale BB.
Total Turnover	Rates based upon the 2010-2013 actual experience. (See Table 4.)
Disability	Incidence rates based on 2010-2013 actual experience, in accordance with Table 5. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table, 2000 Base Year projected to 2018 with Projection Scale BB. Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, 50% 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 2010-2013 actual experience in accordance with Table 6.
Marriage and Age Difference	Wives are assumed to be three years younger than husbands. For Others, 75% of male members and 70% female members are assumed to be married. For Peace Officer/Firefighters, 85% of male members and 75% of female members are assumed to be married at termination from active service.
Part-Time Status	Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.65 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.

\*The mortality assumptions include an allowance for expected future mortality improvement. The mortality table used was set in 2014 with an Actual Deaths to Expected Deaths ratio of 109%.

Per Capita Claims Cost	Sample claims cost rates (before base claims cost adjustments described below) adjusted to age 65 for FY17 medical and prescription drug are shown below:		
		<b>Medical</b>	<b>Prescription Drugs</b>
	Pre-Medicare	\$ 14,380	\$ 3,320
	Medicare Parts A & B	\$ 1,707	\$ 3,320
	Medicare Part B Only	\$ 8,562	\$ 3,320
	Medicare Part D	N/A	\$ 614

Members are assumed to attain Medicare eligibility at age 65.

Third Party Administrator Fees	\$206.88 per person per year; assumed trend rate of 5% per year.
Base Claims Costs Adjustments	<p>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:</p> <ul style="list-style-type: none"> <li>• 0.969 for the medical plan.</li> <li>• 0.6625 for the medical Medicare coordination method.</li> <li>• 0.888 for the prescription drug plan.</li> </ul>

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. Nonvested 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.
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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.
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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, 8.8% is applied to the FY17 pre-Medicare medical claims costs to get the FY18 medical claims costs.
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	<b>Medical Pre-65</b>	<b>Medical Post-65</b>	<b>Prescription Drugs</b>
FY17	8.8%	5.8%	5.4%
FY18	8.2%	5.7%	5.1%
FY19	7.6%	5.6%	4.8%
FY20	7.0%	5.6%	4.6%
FY21	6.5%	5.6%	4.4%
FY22	6.0%	5.6%	4.2%
FY23	5.6%	5.6%	4.0%
FY26	5.6%	5.6%	4.0%
FY51	4.4%	4.0%	4.0%
FY101	4.4%	4.0%	4.0%

As of the June 30, 2014 valuation and later, the updated Society of Actuaries' Healthcare Cost Trend Model is used to project medical and prescription drug costs. This model effectively begins estimating trend amounts beginning in 2014 and projects out to 2090. This

model has been adopted by the Society of Actuaries and has been populated with assumptions that are specific to the State of Alaska.

Each of the above trend rates was reduced by 0.2% to reflect the fact that the medical benefit offered to members will have annual indexing of member cost sharing.

Aging Factors*	Prescription		
	Age	Medical	Drugs
	0-44	2.0%	4.5%
	45-54	2.5%	3.5%
	55-64	3.5%	3.0%
	65-74	4.0%	1.5%
	75-84	1.5%	0.5%
	85-95	0.5%	0.0%
	96+	0.0%	0.0%

\* Note that pre-65 the factor represents the amount to increase from the ages noted to the next age. However post-65, the factor represents the adjustment to get to the ages noted up to age in the range. That is, 2.5% is used to age from 54 to 55, but 1.5% is used to age from 83 to 84.

Retiree Medical Participation

<u>Decrement Due to Disability</u>		<u>Decrement Due to Retirement</u>	
<u>Age</u>	<u>Percent Participation</u>	<u>Age</u>	<u>Percent Participation</u>
<56	73.00%	55	40.0%
56	77.50%	56	50.0%
57	79.75%	57	55.0%
58	82.00%	58	60.0%
59	84.25%	59	65.0%
60	86.50%	60	70.0%
61	88.75%	61	75.0%
62	91.00%	62	80.0%
63	93.25%	63	85.0%
64	95.50%	64	90.0%
65+	94.40%	65+	<u>Years of Svc</u>
			<15 70.5%
			15-19 75.2%
			20-24 79.9%
			25-29 89.3%
			30+ 94.0%

\*Participation 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.

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

**Peace Officer/Firefighter:**

Years of Service	% Increase
0	9.66%
1	8.66
2	7.16
3	7.03
4	6.91
5	6.41
6	5.66
7	4.92
8	4.92
9	4.92
10	4.92
11	4.92
12	4.92
13	4.92
14	4.92
15	4.92
16	4.92
17	4.92
18	4.92
19	4.92
20+	4.92

**Others:**

Years of Service		% Increase	
0		8.55%	
1		7.36	
2		6.35	
3		6.11	
4		5.71	
5+		Age based	
Age	% Increase	Age	% Increase
20	7.91%	45	5.44%
21	7.83	46	5.40
22	7.75	47	5.36
23	7.51	48	5.31
24	7.27	49	5.27
25	7.03	50	5.22
26	6.79	51	5.18
27	6.55	52	5.13
28	6.52	53	5.09
29	6.49	54	5.05
30	6.47	55	5.01
31	6.44	56	4.97
32	6.41	57	4.93
33	6.33	58	4.85
34	6.24	59	4.77
35	6.16	60	4.69
36	6.07	61	4.60
37	5.99	62	4.52
38	5.90	63	4.46
39	5.82	64	4.40
40	5.73	65+	4.34
41	5.64		
42	5.55		
43	5.52		
44	5.48		

**Table 2**  
**Alaska PERS DCR Plan**  
**Mortality Table (Pre-termination)**

Age	Male	Female	Age	Male	Female
20	0.0188%	0.0113%	55	0.1978%	0.1549%
21	0.0195	0.0114	56	0.2292	0.1730
22	0.0200	0.0115	57	0.2515	0.1912
23	0.0204	0.0116	58	0.2775	0.2118
24	0.0205	0.0119	59	0.3073	0.2355
25	0.0205	0.0122	60	0.3425	0.2632
26	0.0206	0.0127	61	0.3826	0.2973
27	0.0208	0.0132	62	0.4287	0.3343
28	0.0214	0.0139	63	0.4813	0.3840
29	0.0225	0.0147	64	0.5324	0.4328
30	0.0242	0.0156	65	0.5904	0.4874
31	0.0272	0.0181	66	0.6558	0.5500
32	0.0307	0.0207	67	0.7184	0.6107
33	0.0344	0.0233	68	0.7842	0.6751
34	0.0383	0.0257	69	0.8689	0.7462
35	0.0422	0.0281	70	0.9744	0.8407
36	0.0459	0.0304	71	1.0782	0.9329
37	0.0493	0.0327	72	1.1971	1.0376
38	0.0526	0.0354	73	1.3334	1.1534
39	0.0557	0.0383	74	1.4876	1.2783
40	0.0589	0.0417	75	1.6602	1.4113
41	0.0623	0.0458	76	1.8504	1.5549
42	0.0663	0.0504	77	2.0583	1.7125
43	0.0709	0.0554	78	2.2872	1.8877
44	0.0762	0.0608	79	2.5419	2.0841
45	0.0823	0.0664	80	2.8245	2.3037
46	0.0882	0.0723	81	3.1612	2.5498
47	0.0946	0.0784	82	3.5318	2.8266
48	0.1015	0.0848	83	3.9369	3.1386
49	0.1089	0.0916	84	4.3784	3.4906
50	0.1167	0.0991	85	4.8601	3.8887
51	0.1336	0.1095	86	5.3884	4.3371
52	0.1455	0.1193	87	6.0797	4.8373
53	0.1591	0.1305	88	6.8537	5.3879
54	0.1744	0.1407	89	7.7135	5.9830
			90	8.6571	6.7336

**Table 3**  
**Alaska PERS DCR Plan**  
**Mortality Table (Post-termination)**

Age	Male	Female	Age	Male	Female
50	0.1944%	0.1524%	85	8.1002%	5.9827%
51	0.2227	0.1684	86	8.9807	6.6725
52	0.2426	0.1835	87	10.1329	7.4420
53	0.2652	0.2007	88	11.4229	8.2891
54	0.2907	0.2165	89	12.8559	9.2046
55	0.3296	0.2383	90	14.4286	10.3593
56	0.3820	0.2662	91	16.0042	11.5847
57	0.4192	0.2942	92	17.6712	12.8589
58	0.4625	0.3259	93	19.4120	14.1591
59	0.5121	0.3623	94	21.2080	15.4643
60	0.5708	0.4050	95	23.0428	16.7558
61	0.6377	0.4574	96	24.9035	18.0154
62	0.7144	0.5143	97	26.7822	19.2248
63	0.8021	0.5908	98	28.1616	20.0025
64	0.8874	0.6658	99	30.0310	21.0437
65	0.9839	0.7498	100	31.3360	21.5967
66	1.0930	0.8462	101	33.2097	22.6721
67	1.1973	0.9396	102	34.4188	23.5671
68	1.3070	1.0386	103	36.1155	25.0844
69	1.4482	1.1479	104	36.9606	26.3111
70	1.6240	1.2933	105	38.1971	28.1391
71	1.7969	1.4352	106	38.4000	29.5499
72	1.9952	1.5964	107	38.4000	30.9816
73	2.2223	1.7744	108	38.4000	32.3943
74	2.4793	1.9666	109	38.4000	33.7482
75	2.7670	2.1712	110	38.4000	35.0032
76	3.0840	2.3921	111	38.4000	36.1196
77	3.4305	2.6346	112	38.4000	37.0574
78	3.8120	2.9042	113	38.4000	37.7767
79	4.2365	3.2063	114	38.4000	38.2376
80	4.7075	3.5441	115	38.4000	38.4000
81	5.2687	3.9227	116	38.4000	38.4000
82	5.8863	4.3487	117	38.4000	38.4000
83	6.5615	4.8286	118	38.4000	38.4000
84	7.2973	5.3702	119	100.0000	100.0000

**Table 4  
Alaska PERS DCR Plan  
Turnover Assumptions**

**Peace Officer/Firefighter:**

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

Years of Service	Male	Female
0	18.0%	16.5%
1	13.5	13.2
2	10.0	11.0
3	9.0	9.9
4	8.0	8.8

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

Age	Male	Female	Age	Male	Female
20	4.8000%	8.5500%	45	4.9678%	7.8800%
21	4.8000	8.5500	46	4.9061	7.8400
22	4.8000	8.5500	47	4.8444	7.8000
23	4.9120	8.5500	48	5.2256	7.7400
24	5.0240	8.5500	49	5.6067	7.6800
25	5.1360	8.5500	50	5.9878	7.6200
26	5.2480	8.5500	51	6.3689	7.5600
27	5.3600	8.5500	52	6.7500	7.5000
28	5.3528	8.5275	53	6.9300	7.6154
29	5.3456	8.5050	54	7.1100	7.7308
30	5.3384	8.4825	55	7.2900	7.8462
31	5.3312	8.4600	56	7.4700	7.9615
32	5.3239	8.4375	57	7.6500	8.0769
33	5.3119	8.4214	58	7.8480	8.1923
34	5.2998	8.4054	59	8.0460	8.3077
35	5.2878	8.3893	60	8.2440	8.4231
36	5.2757	8.3732	61	8.4420	8.5385
37	5.2636	8.3571	62	8.6400	8.6538
38	5.2415	8.2857	63	10.7600	8.7692
39	5.2194	8.2143	64	12.8800	8.8846
40	5.1972	8.1429	65+	15.0000	9.0000
41	5.1751	8.0714			
42	5.1529	8.0000			
43	5.0912	7.9600			
44	5.0295	7.9200			

**Table 4  
Alaska PERS DCR Plan  
Turnover Assumptions**

Others:

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

Years of Service	Male	Female
0	23.2%	26.7%
1	20.0	21.3
2	16.0	17.0
3	12.8	13.6
4	9.0	17.8

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

Age	Male	Female	Age	Male	Female
20	10.9667%	15.0000%	45	6.1728%	7.1847%
21	10.9667	15.0000	46	6.0789	6.8938
22	10.9667	15.0000	47	5.9850	6.6029
23	10.9674	15.0067	48	6.1414	6.5749
24	10.9681	15.0133	49	6.2977	6.5469
25	10.9689	15.0200	50	6.4541	6.5189
26	10.9696	15.0267	51	6.6104	6.4908
27	10.9703	15.0333	52	6.7668	6.4628
28	10.7312	14.4910	53	6.7714	6.6022
29	10.4921	13.9486	54	6.7760	6.7416
30	10.2529	13.4062	55	6.7806	6.8809
31	10.0138	12.8638	56	6.7853	7.0203
32	9.7747	12.3214	57	6.7899	7.1597
33	9.3219	11.7230	58	7.0131	7.4069
34	8.8692	11.1246	59	7.2363	7.6541
35	8.4164	10.5261	60	7.4595	7.9014
36	7.9637	9.9277	61	7.6827	8.1486
37	7.5110	9.3293	62	7.9059	8.3958
38	7.2996	9.0749	63	8.2239	9.5528
39	7.0883	8.8205	64	8.5420	10.7097
40	6.8770	8.5661	65+	8.8600	11.8667
41	6.6657	8.3117			
42	6.4544	8.0573			
43	6.3605	7.7664			
44	6.2667	7.4756			

**Table 5**  
**Alaska PERS DCR Plan**  
**Disability Table**

<b>Age</b>	<b>Peace Officer/ Firefighter Rate</b>	<b>Other Member Rate</b>	
		<b>Male</b>	<b>Female</b>
20	0.0224%	0.0218%	0.0188%
21	0.0224	0.0218	0.0188
22	0.0224	0.0218	0.0188
23	0.0305	0.0240	0.0200
24	0.0387	0.0261	0.0212
25	0.0468	0.0283	0.0224
26	0.0550	0.0304	0.0236
27	0.0631	0.0326	0.0248
28	0.0658	0.0334	0.0255
29	0.0685	0.0342	0.0262
30	0.0712	0.0349	0.0269
31	0.0739	0.0357	0.0277
32	0.0765	0.0365	0.0284
33	0.0793	0.0377	0.0293
34	0.0821	0.0389	0.0303
35	0.0849	0.0401	0.0312
36	0.0877	0.0413	0.0322
37	0.0905	0.0425	0.0331
38	0.0946	0.0446	0.0348
39	0.0986	0.0467	0.0364
40	0.1027	0.0489	0.0381
41	0.1068	0.0510	0.0397
42	0.1108	0.0531	0.0413
43	0.1221	0.0586	0.0454
44	0.1333	0.0641	0.0495
45	0.1446	0.0695	0.0536
46	0.1559	0.0750	0.0577
47	0.1671	0.0805	0.0618
48	0.1828	0.0886	0.0680
49	0.1985	0.0967	0.0742
50	0.2142	0.1048	0.0804
51	0.2299	0.1129	0.0867
52	0.2456	0.1210	0.0929
53	0.2868	0.1421	0.1084
54	0.3280	0.1633	0.1239

**Table 6**  
**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

### 1. Effective Date

July 1, 2006, with amendments through June 30, 2016.

### 2. 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.

### 3. Employers Included

Currently there are 157 employers participating in PERS DCR, including the State of Alaska, and 156 political subdivisions and public organizations.

### 4. 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 nonvested 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.

### 5. Member Contributions

Other than the member-paid premiums shown on the next page, there are no member contributions for the occupational death & disability and retiree medical benefits.

## 6. 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) 30 years of service 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.

Plan Design Feature	In-Network*	Out-of-Network <sup>*(1)</sup>
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	Carve-out	Carve-out
Pharmacy	No Deductible	No Deductible
	20% \$10 min / \$50 max	
Retail Generic (per 30-day fill)	25% \$25 min / \$75 max	40%
Retail Non-Formulary Brand (per 30-day fill)	35% \$80 min / \$150 max	
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 1/1/2018	
Wellness / Preventative	100%, Not subject to deductible	

<sup>(1)</sup> OON applies only to non-Medicare eligible participants.

\*Assumed to increase annually to mitigate impact of healthcare cost trend

- 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 health plan value to the DB retiree health plan value to the per capita costs determined for each of pre/post-Medicare medical and pharmacy benefits (including RDS) to estimate corresponding values for the adopted DCR retiree medical plan design. These factors are noted in Section 5.3. We further adjusted the Medicare medical manual rate to reflect the Medicare coordination method adopted. The RDS subsidy offset in 2018 was increased by 60% to reflect estimated Medicare reimbursements under the Employer Group Waiver Plan (EGWP) arrangement. We reflect estimated discounts and pharmacy rebates in the defined benefit medical cost assumptions, so no further adjustment was needed for the DCR medical plan. The network differential is reflected in the relative plan value adjustments.
- The medical plan’s coverage is supplemental to Medicare. Medicare coordination is described in the 2016 DCR Plan Handbook, referred to in the industry as carve-out coordination: Medicare payment is deducted from the Medicare allowable expense and plan parameters are applied to that amount. Starting at 2018, the prescription drug coverage is 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.<sup>1</sup>

Members have a separate defined contribution Health Reimbursement Arrangement account that can be used to pay for premiums or other medical expenses.

For valuation purposes this year, we set premiums equal to the age-related plan costs and apply the plan subsidy percentage; thus, reflecting the updated cost using enrollment information. Future premiums calculated and charged to participants will be determined to reflect any adjustment due to the updated defined benefit plan data as current premiums were determined using information based upon enrollment with dual coverage members.

- Coverage will continue for surviving spouses of covered retired members.

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<sup>1</sup> As per discussion with the State, reflects updated understanding of stature regarding retiree contribution requirements and employer subsidies.

## **7. 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 Other 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 retiree medical benefits are provided until normal retirement eligibility. The member's premium is 100% until they are Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

## **8. Occupational Death Benefits**

- Benefit is 40% of salary for Other 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 retiree medical benefits are provided until the member would have been eligible for normal retirement. The surviving spouse's premium is 100% until the member would have been Medicare eligible. Medicare-eligible premiums follow the service-based schedule above.

## **9. Changes Since the Prior Valuation**

- Updated non-Medicare eligible dependent coverage premiums to reflect subsidy when the member is Medicare-eligible.
- Updated factors used to adjust the defined benefit plan costs to reflect adopted DCR plan design

# APPENDIX

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	8,399,134	51.89724%	36,288,628	31,505,259	4,783,369	-	-
102	SOUTHWEST REGION SD	19,214	0.11872%	83,014	72,072	10,943	-	-
103	ANNETTE ISLAND SD	14,473	0.08943%	62,531	54,289	8,243	-	-
104	BERING STRAIT SD	64,905	0.40104%	280,422	243,458	36,964	-	-
105	CHATHAM SD	4,932	0.03047%	21,309	18,500	2,809	-	-
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	72,971	0.45088%	315,275	273,717	41,558	-	-
108	JUNEAU BOROUGH SD	101,314	0.62601%	437,728	380,029	57,699	-	-
109	MATANUSKA-SUSITNA BOROUGH	182,797	1.12948%	789,780	685,675	104,104	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	269,262	1.66373%	1,163,350	1,010,004	153,346	-	-
111	ANCHORAGE SD	764,100	4.72128%	3,301,311	2,866,150	435,161	-	-
112	COPPER RIVER SD	9,266	0.05726%	40,035	34,758	5,277	-	-
113	UNIVERSITY OF ALASKA	318,581	1.96848%	1,376,437	1,195,003	181,434	-	-
115	CITY OF KENAI	61,305	0.37880%	264,870	229,956	34,914	-	-
116	FAIRBANKS NORTH STAR BOROUGH	180,244	1.11371%	778,748	676,098	102,650	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	268,382	1.65830%	1,159,550	1,006,704	152,845	-	-
118	DENALI BOROUGH SD	15,472	0.09560%	66,845	58,034	8,811	-	-
120	CITY AND BOROUGH OF SITKA	89,696	0.55422%	387,534	336,451	51,083	-	-
121	CHUGACH SD	6,406	0.03958%	27,677	24,029	3,648	-	-
122	KETCHIKAN GATEWAY BOROUGH	41,751	0.25797%	180,385	156,608	23,777	-	-
123	CITY OF SOLDOTNA	39,397	0.24343%	170,218	147,780	22,437	-	-
124	IDITAROD AREA SD	6,404	0.03957%	27,669	24,022	3,647	-	-
125	KUSPUK SD	9,814	0.06064%	42,403	36,814	5,589	-	-
126	CITY AND BOROUGH OF JUNEAU	260,601	1.61022%	1,125,932	977,518	148,414	-	-
128	CITY OF KODIAK	59,577	0.36812%	257,403	223,474	33,929	-	-
129	CITY OF FAIRBANKS	42,861	0.26483%	185,183	160,773	24,410	-	-
131	CITY OF WASILLA	57,483	0.35518%	248,357	215,620	32,737	-	-
133	SITKA BOROUGH SD	29,315	0.18113%	126,656	109,961	16,695	-	-
134	CITY OF PALMER	35,245	0.21777%	152,275	132,203	20,072	-	-
135	CITY AND BOROUGH OF WRANGELL	18,538	0.11454%	80,094	69,537	10,558	-	-
136	CITY OF BETHEL	56,678	0.35021%	244,879	212,600	32,279	-	-
137	VALDEZ CITY SD	19,267	0.11905%	83,243	72,271	10,973	-	-
138	HOONAH CITY SD	6,132	0.03789%	26,495	23,003	3,492	-	-
139	CITY OF NOME	33,489	0.20692%	144,690	125,618	19,072	-	-
140	CITY OF KOTZEBUE	46,151	0.28516%	199,396	173,112	26,283	-	-
141	GALENA CITY SD	38,069	0.23522%	164,476	142,796	21,680	-	-
143	CITY OF PETERSBURG	39,640	0.24493%	171,264	148,689	22,575	-	-
144	BRISTOL BAY BOROUGH	19,329	0.11943%	83,510	72,502	11,008	-	-
145	NORTH SLOPE BOROUGH	661,013	4.08432%	2,855,921	2,479,469	376,452	-	-
146	WRANGELL PUBLIC SD	6,205	0.03834%	26,811	23,277	3,534	-	-
148	CITY OF CORDOVA	34,074	0.21054%	147,218	127,812	19,405	-	-
149	NOME CITY SD	17,377	0.10737%	75,077	65,181	9,896	-	-
151	CITY OF KING COVE	7,248	0.04478%	31,314	27,186	4,128	-	-
152	ALASKA HOUSING FINANCE CORPORATION	107,224	0.66252%	463,262	402,197	61,065	-	-
153	LOWER YUKON SD	47,168	0.29145%	203,792	176,929	26,863	-	-
154	NORTHWEST ARCTIC BOROUGH SD	77,591	0.47943%	335,234	291,046	44,189	-	-
155	SOUTHEAST ISLAND SD	8,707	0.05380%	37,620	32,661	4,959	-	-
156	PRIBILOF SD	1,731	0.01070%	7,480	6,494	986	-	-
157	LOWER KUSKOKWIM SD	125,015	0.77245%	540,130	468,933	71,197	-	-
158	KODIAK ISLAND BOROUGH SD	73,755	0.45573%	318,662	276,657	42,004	-	-

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2016

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
					1% Decrease Discount Rate (7.0% Discount Rate)	1% Increase Discount Rate (9.0% Discount Rate)	1% Decrease Trend	1% Increase Trend
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)				13,017,113	(1,629,607)	(2,731,736)	14,826,892
102	SOUTHWEST REGION SD				29,778	(3,728)	(6,249)	33,918
103	ANNETTE ISLAND SD				22,431	(2,808)	(4,707)	25,549
104	BERING STRAIT SD				100,590	(12,593)	(21,110)	114,575
105	CHATHAM SD				7,644	(957)	(1,604)	8,707
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				113,092	(14,158)	(23,733)	128,816
108	JUNEAU BOROUGH SD				157,018	(19,657)	(32,951)	178,848
109	MATANUSKA-SUSITNA BOROUGH				283,302	(35,466)	(59,453)	322,690
110	MATANUSKA-SUSITNA BOROUGH SD				417,306	(52,242)	(87,575)	475,324
111	ANCHORAGE SD				1,184,215	(148,251)	(248,516)	1,348,857
112	COPPER RIVER SD				14,361	(1,798)	(3,014)	16,358
113	UNIVERSITY OF ALASKA				493,743	(61,811)	(103,615)	562,388
115	CITY OF KENAI				95,012	(11,894)	(19,939)	108,221
116	FAIRBANKS NORTH STAR BOROUGH				279,345	(34,971)	(58,623)	318,183
117	FAIRBANKS NORTH STAR BOROUGH SD				415,943	(52,072)	(87,289)	473,771
118	DENALI BOROUGH SD				23,978	(3,002)	(5,032)	27,312
120	CITY AND BOROUGH OF SITKA				139,012	(17,403)	(29,173)	158,339
121	CHUGACH SD				9,928	(1,243)	(2,084)	11,309
122	KETCHIKAN GATEWAY BOROUGH				64,706	(8,101)	(13,579)	73,702
123	CITY OF SOLDOTNA				61,059	(7,644)	(12,814)	69,548
124	IDITAROD AREA SD				9,925	(1,243)	(2,083)	11,305
125	KUSPUK SD				15,210	(1,904)	(3,192)	17,325
126	CITY AND BOROUGH OF JUNEAU				403,884	(50,562)	(84,758)	460,036
128	CITY OF KODIAK				92,333	(11,559)	(19,377)	105,170
129	CITY OF FAIRBANKS				66,427	(8,316)	(13,940)	75,662
131	CITY OF WASILLA				89,088	(11,153)	(18,696)	101,474
133	SITKA BOROUGH SD				45,433	(5,688)	(9,534)	51,750
134	CITY OF PALMER				54,623	(6,838)	(11,463)	62,217
135	CITY AND BOROUGH OF WRANGELL				28,731	(3,597)	(6,029)	32,725
136	CITY OF BETHEL				87,841	(10,997)	(18,434)	100,053
137	VALDEZ CITY SD				29,860	(3,738)	(6,266)	34,012
138	HOONAH CITY SD				9,504	(1,190)	(1,994)	10,825
139	CITY OF NOME				51,902	(6,498)	(10,892)	59,118
140	CITY OF KOTZEBUE				71,525	(8,954)	(15,010)	81,470
141	GALENA CITY SD				58,999	(7,386)	(12,381)	67,202
143	CITY OF PETERSBURG				61,434	(7,691)	(12,892)	69,975
144	BRISTOL BAY BOROUGH				29,956	(3,750)	(6,286)	34,121
145	NORTH SLOPE BOROUGH				1,024,449	(128,250)	(214,988)	1,166,879
146	WRANGELL PUBLIC SD				9,617	(1,204)	(2,018)	10,954
148	CITY OF CORDOVA				52,809	(6,611)	(11,082)	60,151
149	NOME CITY SD				26,931	(3,371)	(5,652)	30,675
151	CITY OF KING COVE				11,233	(1,406)	(2,357)	12,794
152	ALASKA HOUSING FINANCE CORPORATION				166,177	(20,804)	(34,873)	189,281
153	LOWER YUKON SD				73,102	(9,152)	(15,341)	83,266
154	NORTHWEST ARCTIC BOROUGH SD				120,252	(15,054)	(25,236)	136,971
155	SOUTHEAST ISLAND SD				13,495	(1,689)	(2,832)	15,371
156	PRIBILOF SD				2,683	(336)	(563)	3,056
157	LOWER KUSKOKWIM SD				193,750	(24,255)	(40,660)	220,687
158	KODIAK ISLAND BOROUGH SD				114,307	(14,310)	(23,988)	130,199

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
159	YUKON FLATS SD	9,261	0.05722%	40,010	34,736	5,274	-	-
160	YUKON / KOYUKUK SD	21,365	0.13201%	92,309	80,142	12,168	-	-
161	NORTH SLOPE BOROUGH SD	106,773	0.65974%	461,317	400,509	60,808	-	-
162	ALEUTIAN REGION SD	951	0.00587%	4,108	3,566	541	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	31,316	0.19350%	135,300	117,465	17,834	-	-
164	LAKE AND PENINSULA BOROUGH SD	18,537	0.11454%	80,087	69,531	10,557	-	-
165	SITKA COMMUNITY HOSPITAL	124,291	0.76798%	537,002	466,217	70,785	-	-
166	TANANA SD	1,615	0.00998%	6,975	6,056	919	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	14,036	0.08673%	60,644	52,650	7,994	-	-
168	HYDABURG CITY SD	2,333	0.01441%	10,079	8,750	1,329	-	-
169	CITY OF TANANA	-	0.00000%	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	7,493	0.04630%	32,372	28,105	4,267	-	-
171	CITY OF BARROW	11,002	0.06798%	47,536	41,270	6,266	-	-
172	CITY OF SAINT PAUL	14,016	0.08660%	60,557	52,575	7,982	-	-
173	MUNICIPALITY OF ANCHORAGE	1,195,396	7.38621%	5,164,735	4,483,948	680,787	-	-
174	KODIAK ISLAND BOROUGH	20,799	0.12851%	89,861	78,016	11,845	-	-
175	NOME JOINT UTILITY SYSTEM	569	0.00352%	2,460	2,136	324	-	-
176	CITY OF SAND POINT	12,861	0.07947%	55,567	48,242	7,325	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	63,254	0.39084%	273,291	237,268	36,024	-	-
178	CITY OF DILLINGHAM	33,941	0.20972%	146,643	127,313	19,330	-	-
179	CITY OF UNALASKA	105,899	0.65434%	457,541	397,230	60,311	-	-
180	KENAI PENINSULA BOROUGH	155,008	0.95778%	669,715	581,437	88,278	-	-
181	CITY OF KETCHIKAN	65,123	0.40239%	281,366	244,278	37,088	-	-
182	CITY OF SEWARD	35,792	0.22115%	154,639	134,256	20,384	-	-
183	CITY OF FORT YUKON	2,450	0.01514%	10,584	9,189	1,395	-	-
184	BRISTOL BAY BOROUGH SD	2,056	0.01270%	8,881	7,710	1,171	-	-
185	CORDOVA CITY SD	7,139	0.04411%	30,845	26,779	4,066	-	-
186	CITY OF CRAIG	17,649	0.10905%	76,252	66,201	10,051	-	-
187	PETERSBURG MEDICAL CENTER	61,061	0.37729%	263,814	229,040	34,775	-	-
189	HAINES BOROUGH	23,436	0.14481%	101,254	87,907	13,347	-	-
190	KENAI PENINSULA BOROUGH SD	163,086	1.00769%	704,618	611,739	92,879	-	-
191	CITY OF NORTH POLE	22,987	0.14203%	99,314	86,223	13,091	-	-
192	CITY OF GALENA	6,132	0.03789%	26,495	23,003	3,492	-	-
193	CITY OF NENANA	353	0.00218%	1,523	1,322	201	-	-
195	YUPIIT SD	8,796	0.05435%	38,004	32,994	5,009	-	-
196	NENANA CITY SD	15,470	0.09559%	66,840	58,030	8,810	-	-
198	CITY OF SAXMAN	2,105	0.01300%	9,093	7,894	1,199	-	-
199	CITY OF HOONAH	14,111	0.08719%	60,969	52,932	8,037	-	-
200	CITY OF PELICAN	1,103	0.00682%	4,767	4,138	628	-	-
202	CITY OF WHITTIER	9,476	0.05855%	40,941	35,544	5,397	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	25,312	0.15640%	109,363	94,947	14,416	-	-
204	CRAIG CITY SD	10,901	0.06736%	47,100	40,892	6,208	-	-
205	DILLINGHAM CITY SD	12,956	0.08005%	55,977	48,598	7,379	-	-
206	CITY OF THORNE BAY	5,370	0.03318%	23,200	20,142	3,058	-	-
208	CITY OF AKUTAN	8,040	0.04968%	34,737	30,158	4,579	-	-
209	UNALASKA CITY SD	6,966	0.04304%	30,095	26,128	3,967	-	-
211	KASHUNAMIUT SD	12,996	0.08030%	56,149	48,747	7,401	-	-
215	CITY OF HOMER	50,638	0.31288%	218,781	189,943	28,839	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	3,654	0.02258%	15,788	13,707	2,081	-	-
219	BARTLETT REGIONAL HOSPITAL	304,823	1.88347%	1,316,996	1,143,397	173,599	-	-

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2016

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability		Net OPEB Liability	
					1% Decrease Discount Rate (7.0% Discount Rate)	1% Increase Discount Rate (9.0% Discount Rate)	1% Decrease Liability Trend	1% Increase Liability Trend
159	YUKON FLATS SD				14,352	(1,797)	(3,012)	16,348
160	YUKON / KOYUKUK SD				33,112	(4,145)	(6,949)	37,716
161	NORTH SLOPE BOROUGH SD				165,479	(20,716)	(34,727)	188,486
162	ALEUTIAN REGION SD				1,474	(184)	(309)	1,678
163	CORDOVA COMMUNITY MEDICAL CENTER				48,533	(6,076)	(10,185)	55,281
164	LAKE AND PENINSULA BOROUGH SD				28,728	(3,596)	(6,029)	32,722
165	SITKA COMMUNITY HOSPITAL				192,628	(24,115)	(40,424)	219,409
166	TANANA SD				2,502	(313)	(525)	2,850
167	SOUTHEAST REGIONAL RESOURCE CENTER				21,754	(2,723)	(4,565)	24,778
168	HYDABURG CITY SD				3,615	(453)	(759)	4,118
169	CITY OF TANANA				-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				11,612	(1,454)	(2,437)	13,227
171	CITY OF BARROW				17,052	(2,135)	(3,578)	19,422
172	CITY OF SAINT PAUL				21,723	(2,719)	(4,559)	24,743
173	MUNICIPALITY OF ANCHORAGE				1,852,645	(231,932)	(388,791)	2,110,219
174	KODIAK ISLAND BOROUGH				32,234	(4,035)	(6,765)	36,716
175	NOME JOINT UTILITY SYSTEM				883	(110)	(185)	1,005
176	CITY OF SAND POINT				19,932	(2,495)	(4,183)	22,704
177	KETCHIKAN GATEWAY BOROUGH SD				98,033	(12,273)	(20,573)	111,662
178	CITY OF DILLINGHAM				52,602	(6,585)	(11,039)	59,916
179	CITY OF UNALASKA				164,125	(20,547)	(34,443)	186,943
180	KENAI PENINSULA BOROUGH				240,234	(30,075)	(50,415)	273,634
181	CITY OF KETCHIKAN				100,929	(12,635)	(21,181)	114,961
182	CITY OF SEWARD				55,471	(6,944)	(11,641)	63,183
183	CITY OF FORT YUKON				3,797	(475)	(797)	4,324
184	BRISTOL BAY BOROUGH SD				3,186	(399)	(669)	3,629
185	CORDOVA CITY SD				11,064	(1,385)	(2,322)	12,603
186	CITY OF CRAIG				27,352	(3,424)	(5,740)	31,155
187	PETERSBURG MEDICAL CENTER				94,633	(11,847)	(19,859)	107,790
189	HAINES BOROUGH				36,321	(4,547)	(7,622)	41,370
190	KENAI PENINSULA BOROUGH SD				252,754	(31,642)	(53,042)	287,894
191	CITY OF NORTH POLE				35,625	(4,460)	(7,476)	40,578
192	CITY OF GALENA				9,504	(1,190)	(1,995)	10,825
193	CITY OF NENANA				546	(68)	(115)	622
195	YUPIIT SD				13,632	(1,707)	(2,861)	15,528
196	NENANA CITY SD				23,976	(3,002)	(5,032)	27,310
198	CITY OF SAXMAN				3,262	(408)	(685)	3,715
199	CITY OF HOONAH				21,870	(2,738)	(4,590)	24,911
200	CITY OF PELICAN				1,710	(214)	(359)	1,948
202	CITY OF WHITTIER				14,686	(1,839)	(3,082)	16,728
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				39,230	(4,911)	(8,233)	44,684
204	CRAIG CITY SD				16,895	(2,115)	(3,546)	19,244
205	DILLINGHAM CITY SD				20,079	(2,514)	(4,214)	22,871
206	CITY OF THORNE BAY				8,322	(1,042)	(1,746)	9,479
208	CITY OF AKUTAN				12,461	(1,560)	(2,615)	14,193
209	UNALASKA CITY SD				10,795	(1,351)	(2,265)	12,296
211	KASHUNAMIUT SD				20,141	(2,521)	(4,227)	22,941
215	CITY OF HOMER				78,479	(9,825)	(16,469)	89,390
218	SPECIAL EDUCATION SERVICE AGENCY				5,663	(709)	(1,189)	6,451
219	BARTLETT REGIONAL HOSPITAL				472,420	(59,142)	(99,141)	538,101

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule A - Employers' Allocation of Net OPEB Liability as of 6/30/2016

Employer Number	Employer Name	FY2016 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
220	NORTHWEST ARCTIC BOROUGH	23,375	0.14443%	100,992	87,680	13,312	-	-
221	SAINT MARY'S SD	6,951	0.04295%	30,033	26,074	3,959	-	-
223	BRISTOL BAY RHA	12,946	0.07999%	55,934	48,561	7,373	-	-
224	COPPER RIVER BASIN RHA	6,347	0.03922%	27,421	23,807	3,615	-	-
225	SKAGWAY CITY SD	1,412	0.00873%	6,103	5,298	804	-	-
227	CITY OF KLAWOCK	7,463	0.04611%	32,244	27,994	4,250	-	-
228	PETERSBURG CITY SD	9,895	0.06114%	42,753	37,118	5,635	-	-
230	ALEUTIANS EAST BOROUGH	4,715	0.02913%	20,370	17,685	2,685	-	-
235	CITY OF HUSLIA	870	0.00538%	3,761	3,265	496	-	-
237	CITY OF KALTAG	258	0.00160%	1,117	969	147	-	-
240	HAINES BOROUGH SD	7,876	0.04867%	34,029	29,544	4,486	-	-
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	2,297	0.01419%	9,926	8,617	1,308	-	-
244	ALEUTIANS EAST BOROUGH SD	9,092	0.05618%	39,284	34,105	5,178	-	-
246	DELTA/GREELY SD	12,294	0.07596%	53,115	46,113	7,001	-	-
247	LAKE AND PENINSULA BOROUGH	4,319	0.02669%	18,661	16,201	2,460	-	-
248	CITY AND BOROUGH OF YAKUTAT	6,244	0.03858%	26,977	23,421	3,556	-	-
249	CITY OF UNALAKLEET	3,744	0.02314%	16,177	14,045	2,132	-	-
251	KLAWOCK CITY SD	4,475	0.02765%	19,333	16,785	2,548	-	-
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	18,511	0.11438%	79,978	69,436	10,542	-	-
257	PELICAN CITY SD	228	0.00141%	987	857	130	-	-
258	DENALI BOROUGH	5,171	0.03195%	22,343	19,398	2,945	-	-
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	83,222	0.51422%	359,564	312,169	47,396	-	-
263	INTERIOR RHA	8,530	0.05271%	36,855	31,997	4,858	-	-
264	YAKUTAT SD	1,829	0.01130%	7,901	6,860	1,041	-	-
265	KAKE CITY SD	3,710	0.02293%	16,031	13,918	2,113	-	-
267	ALEUTIAN HOUSING AUTHORITY	9,384	0.05798%	40,545	35,200	5,344	-	-
270	BERING STRAITS RHA	11,813	0.07299%	51,039	44,311	6,728	-	-
271	CITY OF EGEGIK	-	0.00000%	-	-	-	-	-
275	ILISAGVIK COLLEGE	65,400	0.40410%	282,561	245,316	37,246	-	-
276	NORTH PACIFIC RIM HA	5,539	0.03422%	23,931	20,777	3,155	-	-
278	SAXMAN SEAPORT	742	0.00458%	3,204	2,782	422	-	-
279	TLINGIT-HAIDA RHA	28,807	0.17800%	124,462	108,056	16,406	-	-
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	5,749	0.03552%	24,838	21,564	3,274	-	-
282	CITY OF DELTA JUNCTION	5,269	0.03255%	22,763	19,763	3,001	-	-
283	CITY OF ANDERSON	455	0.00281%	1,965	1,706	259	-	-
284	INTER-ISLAND FERRY AUTHORITY	9,093	0.05619%	39,289	34,110	5,179	-	-
286	CITY OF SELDOVIA	1,300	0.00803%	5,618	4,877	741	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	4,823	0.02980%	20,836	18,089	2,746	-	-
290	CITY OF UPPER KALSKAG	144	0.00089%	622	540	82	-	-
291	CITY OF SHAKTOOLIK	535	0.00331%	2,312	2,008	305	-	-
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT	8,593	0.05309%	37,126	32,232	4,894	-	-
296	MUNICIPALITY OF SKAGWAY	33,521	0.20712%	144,827	125,737	19,090	-	-
297	CITY OF NULATO	2,285	0.01412%	9,872	8,571	1,301	-	-
298	CITY OF ANIAK	1,340	0.00828%	5,791	5,028	763	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	23,590	0.14576%	101,923	88,488	13,435	-	-
<b>Total</b>		<b>16,184,162</b>	<b>100.00000%</b>	<b>69,924,000</b>	<b>60,707,000</b>	<b>9,217,000</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 6/30/2016

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (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
220	NORTHWEST ARCTIC BOROUGH				36,227	(4,535)	(7,603)	41,264
221	SAINT MARY'S SD				10,773	(1,349)	(2,261)	12,271
223	BRISTOL BAY RHA				20,064	(2,512)	(4,211)	22,854
224	COPPER RIVER BASIN RHA				9,836	(1,231)	(2,064)	11,204
225	SKAGWAY CITY SD				2,189	(274)	(459)	2,493
227	CITY OF KLAWOCK				11,566	(1,448)	(2,427)	13,174
228	PETERSBURG CITY SD				15,336	(1,920)	(3,218)	17,468
230	ALEUTIANS EAST BOROUGH				7,307	(915)	(1,533)	8,323
235	CITY OF HUSLIA				1,349	(169)	(283)	1,537
237	CITY OF KALTAG				401	(50)	(84)	456
240	HAINES BOROUGH SD				12,207	(1,528)	(2,562)	13,904
242	CITY OF ELIM				-	-	-	-
243	CITY OF ATKA				3,560	(446)	(747)	4,055
244	ALEUTIANS EAST BOROUGH SD				14,091	(1,764)	(2,957)	16,051
246	DELTA/GREELY SD				19,053	(2,385)	(3,998)	21,702
247	LAKE AND PENINSULA BOROUGH				6,694	(838)	(1,405)	7,624
248	CITY AND BOROUGH OF YAKUTAT				9,677	(1,211)	(2,031)	11,022
249	CITY OF UNALAKLEET				5,803	(726)	(1,218)	6,610
251	KLAWOCK CITY SD				6,935	(868)	(1,455)	7,899
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				28,689	(3,592)	(6,021)	32,678
257	PELICAN CITY SD				354	(44)	(74)	403
258	DENALI BOROUGH				8,015	(1,003)	(1,682)	9,129
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				-	-	-	-
262	COOK INLET HOUSING AUTHORITY				128,980	(16,147)	(27,067)	146,912
263	INTERIOR RHA				13,220	(1,655)	(2,774)	15,058
264	YAKUTAT SD				2,834	(355)	(595)	3,228
265	KAKE CITY SD				5,751	(720)	(1,207)	6,550
267	ALEUTIAN HOUSING AUTHORITY				14,544	(1,821)	(3,052)	16,566
270	BERING STRAITS RHA				18,308	(2,292)	(3,842)	20,854
271	CITY OF EGEGIK				-	-	-	-
275	ILISAGVIK COLLEGE				101,358	(12,689)	(21,271)	115,450
276	NORTH PACIFIC RIM HA				8,584	(1,075)	(1,802)	9,778
278	SAXMAN SEAPORT				1,149	(144)	(241)	1,309
279	TLINGIT-HAIDA RHA				44,646	(5,589)	(9,369)	50,853
280	CITY OF TOKSOOK BAY				-	-	-	-
281	BARANOF ISLAND HA				8,910	(1,115)	(1,870)	10,148
282	CITY OF DELTA JUNCTION				8,166	(1,022)	(1,714)	9,301
283	CITY OF ANDERSON				705	(88)	(148)	803
284	INTER-ISLAND FERRY AUTHORITY				14,093	(1,764)	(2,958)	16,053
286	CITY OF SELDOVIA				2,015	(252)	(423)	2,295
288	NORTHWEST INUPIAT HOUSING AUTHORITY				7,474	(936)	(1,568)	8,513
290	CITY OF UPPER KALSKAG				223	(28)	(47)	254
291	CITY OF SHAKTOOLIK				829	(104)	(174)	945
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT				13,317	(1,667)	(2,795)	15,169
296	MUNICIPALITY OF SKAGWAY				51,951	(6,504)	(10,902)	59,174
297	CITY OF NULATO				3,541	(443)	(743)	4,033
298	CITY OF ANIAK				2,077	(260)	(436)	2,366
299	ALASKA GASLINE DEVELOPMENT CORPORATION				36,561	(4,577)	(7,673)	41,644
<b>Total</b>		<b>86.82%</b>	<b>958,135,000</b>	<b>0.96%</b>	<b>25,082,475</b>	<b>(3,140,064)</b>	<b>(5,263,741)</b>	<b>28,569,710</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 6/30/2017

Employer Number	Employer Name	FY2017 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	6,096,975	49.64943%	43,044,563	40,455,345	2,589,218	-	(1,463,081)
102	SOUTHWEST REGION SD	15,116	0.12310%	106,721	100,302	6,419	359	(3,170)
103	ANNETTE ISLAND SD	12,406	0.10102%	87,584	82,316	5,268	951	(2,602)
104	BERING STRAIT SD	49,895	0.40631%	352,261	331,072	21,189	433	(10,464)
105	CHATHAM SD	4,076	0.03320%	28,780	27,048	1,731	223	(855)
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-
107	CITY OF VALDEZ	58,588	0.47710%	413,628	388,747	24,881	2,151	(12,287)
108	JUNEAU BOROUGH SD	80,143	0.65263%	565,812	531,777	34,035	2,185	(16,808)
109	MATANUSKA-SUSITNA BOROUGH	141,391	1.15139%	998,220	938,175	60,045	1,798	(29,652)
110	MATANUSKA-SUSITNA BOROUGH SD	214,604	1.74759%	1,515,105	1,423,968	91,137	6,880	(45,006)
111	ANCHORAGE SD	602,178	4.90371%	4,251,369	3,995,641	255,728	14,969	(126,287)
112	COPPER RIVER SD	7,215	0.05875%	50,938	47,874	3,064	123	(1,513)
113	UNIVERSITY OF ALASKA	318,987	2.59761%	2,252,046	2,116,581	135,465	51,616	(66,897)
115	CITY OF KENAI	47,699	0.38843%	336,756	316,500	20,257	790	(10,003)
116	FAIRBANKS NORTH STAR BOROUGH	142,067	1.15689%	1,002,989	942,657	60,332	3,543	(29,794)
117	FAIRBANKS NORTH STAR BOROUGH SD	207,419	1.68907%	1,464,374	1,376,289	88,085	2,525	(43,499)
118	DENALI BOROUGH SD	11,575	0.09426%	81,718	76,803	4,916	-	(2,537)
120	CITY AND BOROUGH OF SITKA	67,026	0.54581%	473,204	444,740	28,464	-	(14,746)
121	CHUGACH SD	4,173	0.03398%	29,462	27,690	1,772	-	(1,335)
122	KETCHIKAN GATEWAY BOROUGH	28,724	0.23390%	202,788	190,590	12,198	-	(7,998)
123	CITY OF SOLDOTNA	27,884	0.22706%	196,858	185,017	11,841	-	(7,190)
124	IDITAROD AREA SD	7,242	0.05897%	51,126	48,051	3,075	1,592	(1,519)
125	KUSPUK SD	9,736	0.07928%	68,733	64,598	4,134	1,529	(2,042)
126	CITY AND BOROUGH OF JUNEAU	207,973	1.69359%	1,468,288	1,379,967	88,320	6,840	(43,616)
128	CITY OF KODIAK	47,924	0.39026%	338,345	317,993	20,352	1,817	(10,051)
129	CITY OF FAIRBANKS	33,064	0.26925%	233,434	219,392	14,042	363	(6,934)
131	CITY OF WASILLA	44,992	0.36639%	317,645	298,538	19,107	919	(9,436)
133	SITKA BOROUGH SD	20,640	0.16808%	145,717	136,952	8,765	-	(5,400)
134	CITY OF PALMER	30,401	0.24756%	214,628	201,718	12,910	2,444	(6,376)
135	CITY AND BOROUGH OF WRANGELL	12,620	0.10277%	89,096	83,737	5,359	-	(3,613)
136	CITY OF BETHEL	42,823	0.34872%	302,327	284,142	18,186	-	(9,103)
137	VALDEZ CITY SD	16,002	0.13031%	112,971	106,175	6,795	924	(3,356)
138	HOONAH CITY SD	3,032	0.02469%	21,404	20,117	1,288	-	(1,719)
139	CITY OF NOME	24,779	0.20178%	174,938	164,415	10,523	-	(5,618)
140	CITY OF KOTZEBUE	36,673	0.29864%	258,913	243,339	15,574	1,106	(7,691)
141	GALENA CITY SD	28,655	0.23335%	202,305	190,136	12,169	-	(6,163)
143	CITY OF PETERSBURG	28,611	0.23299%	201,994	189,843	12,150	-	(6,980)
144	BRISTOL BAY BOROUGH	15,556	0.12668%	109,825	103,219	6,606	595	(3,262)
145	NORTH SLOPE BOROUGH	503,342	4.09886%	3,553,590	3,339,834	213,756	1,195	(105,560)
146	WRANGELL PUBLIC SD	5,128	0.04176%	36,203	34,025	2,178	280	(1,075)
148	CITY OF CORDOVA	26,381	0.21483%	186,250	175,047	11,203	352	(5,533)
149	NOME CITY SD	11,068	0.09013%	78,140	73,440	4,700	-	(3,735)
151	CITY OF KING COVE	5,503	0.04481%	38,852	36,515	2,337	2	(1,154)
152	ALASKA HOUSING FINANCE CORPORATION	86,341	0.70310%	609,563	572,897	36,666	3,329	(18,107)
153	LOWER YUKON SD	38,904	0.31681%	274,661	258,140	16,521	2,081	(8,159)
154	NORTHWEST ARCTIC BOROUGH SD	58,962	0.48014%	416,268	391,228	25,039	59	(12,365)
155	SOUTHEAST ISLAND SD	6,569	0.05349%	46,376	43,586	2,790	-	(1,403)
156	PRIBILOF SD	1,426	0.01161%	10,068	9,462	606	75	(299)
157	LOWER KUSKOKWIM SD	95,737	0.77961%	675,901	635,244	40,657	588	(20,078)
158	KODIAK ISLAND BOROUGH SD	56,896	0.46332%	401,685	377,523	24,162	623	(11,932)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (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 (EMPLOYER AND NONEMPLOYER)				12,129,851	(4,860,679)	(6,409,244)	14,645,588
102	SOUTHWEST REGION SD				30,074	(12,051)	(15,891)	36,311
103	ANNETTE ISLAND SD				24,681	(9,890)	(13,041)	29,800
104	BERING STRAIT SD				99,266	(39,778)	(52,451)	119,854
105	CHATHAM SD				8,110	(3,250)	(4,285)	9,792
106	ALASKA MUNICIPAL LEAGUE				-	-	-	-
107	CITY OF VALDEZ				116,559	(46,708)	(61,588)	140,734
108	JUNEAU BOROUGH SD				159,444	(63,893)	(84,248)	192,513
109	MATANUSKA-SUSITNA BOROUGH				281,296	(112,721)	(148,633)	339,637
110	MATANUSKA-SUSITNA BOROUGH SD				426,953	(171,089)	(225,596)	515,503
111	ANCHORAGE SD				1,198,025	(480,073)	(633,020)	1,446,496
112	COPPER RIVER SD				14,354	(5,752)	(7,584)	17,331
113	UNIVERSITY OF ALASKA				634,621	(254,306)	(335,325)	766,242
115	CITY OF KENAI				94,897	(38,027)	(50,142)	114,579
116	FAIRBANKS NORTH STAR BOROUGH				282,640	(113,259)	(149,343)	341,259
117	FAIRBANKS NORTH STAR BOROUGH SD				412,657	(165,360)	(218,042)	498,242
118	DENALI BOROUGH SD				23,028	(9,228)	(12,168)	27,804
120	CITY AND BOROUGH OF SITKA				133,348	(53,435)	(70,459)	161,004
121	CHUGACH SD				8,302	(3,327)	(4,387)	10,024
122	KETCHIKAN GATEWAY BOROUGH				57,145	(22,899)	(30,195)	68,997
123	CITY OF SOLDOTNA				55,474	(22,230)	(29,312)	66,980
124	IDITAROD AREA SD				14,407	(5,773)	(7,613)	17,395
125	KUSPUK SD				19,369	(7,761)	(10,234)	23,386
126	CITY AND BOROUGH OF JUNEAU				413,760	(165,802)	(218,625)	499,574
128	CITY OF KODIAK				95,345	(38,207)	(50,379)	115,119
129	CITY OF FAIRBANKS				65,781	(26,360)	(34,758)	79,424
131	CITY OF WASILLA				89,512	(35,869)	(47,297)	108,076
133	SITKA BOROUGH SD				41,063	(16,455)	(21,697)	49,579
134	CITY OF PALMER				60,482	(24,236)	(31,958)	73,026
135	CITY AND BOROUGH OF WRANGELL				25,107	(10,061)	(13,266)	30,314
136	CITY OF BETHEL				85,195	(34,139)	(45,016)	102,865
137	VALDEZ CITY SD				31,835	(12,757)	(16,821)	38,437
138	HOONAH CITY SD				6,032	(2,417)	(3,187)	7,283
139	CITY OF NOME				49,297	(19,754)	(26,048)	59,521
140	CITY OF KOTZEBUE				72,961	(29,237)	(38,552)	88,093
141	GALENA CITY SD				57,009	(22,845)	(30,123)	68,833
143	CITY OF PETERSBURG				56,921	(22,810)	(30,076)	68,727
144	BRISTOL BAY BOROUGH				30,949	(12,402)	(16,353)	37,367
145	NORTH SLOPE BOROUGH				1,001,393	(401,279)	(529,122)	1,209,082
146	WRANGELL PUBLIC SD				10,202	(4,088)	(5,391)	12,318
148	CITY OF CORDOVA				52,485	(21,032)	(27,732)	63,370
149	NOME CITY SD				22,020	(8,824)	(11,635)	26,587
151	CITY OF KING COVE				10,948	(4,387)	(5,785)	13,219
152	ALASKA HOUSING FINANCE CORPORATION				171,773	(68,833)	(90,763)	207,399
153	LOWER YUKON SD				77,399	(31,015)	(40,896)	93,451
154	NORTHWEST ARCTIC BOROUGH SD				117,303	(47,006)	(61,981)	141,632
155	SOUTHEAST ISLAND SD				13,069	(5,237)	(6,905)	15,779
156	PRIBILOF SD				2,837	(1,137)	(1,499)	3,426
157	LOWER KUSKOKWIM SD				190,467	(76,324)	(100,640)	229,970
158	KODIAK ISLAND BOROUGH SD				113,194	(45,359)	(59,810)	136,670

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	FY2017 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
159	YUKON FLATS SD	6,562	0.05343%	46,325	43,538	2,787	-	(1,687)
160	YUKON / KOYUKUK SD	17,290	0.14079%	122,065	114,722	7,342	720	(3,626)
161	NORTH SLOPE BOROUGH SD	86,362	0.70327%	609,718	573,042	36,676	3,572	(18,112)
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-	(482)
163	CORDOVA COMMUNITY MEDICAL CENTER	36,590	0.29797%	258,328	242,789	15,539	8,571	(7,674)
164	LAKE AND PENINSULA BOROUGH SD	14,533	0.11835%	102,603	96,432	6,172	313	(3,048)
165	SITKA COMMUNITY HOSPITAL	95,684	0.77918%	675,527	634,893	40,634	919	(20,067)
166	TANANA SD	857	0.00698%	6,052	5,688	364	-	(425)
167	SOUTHEAST REGIONAL RESOURCE CENTER	10,678	0.08696%	75,388	70,853	4,535	19	(2,239)
168	HYDABURG CITY SD	2,270	0.01848%	16,026	15,062	964	334	(476)
169	CITY OF TANANA	-	0.00000%	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	5,561	0.04528%	39,259	36,898	2,362	-	(1,249)
171	CITY OF BARROW	8,324	0.06779%	58,768	55,233	3,535	-	(1,762)
172	CITY OF SAINT PAUL	7,054	0.05744%	49,802	46,806	2,996	-	(3,872)
173	MUNICIPALITY OF ANCHORAGE	973,482	7.92735%	6,872,770	6,459,359	413,411	44,399	(204,156)
174	KODIAK ISLAND BOROUGH	17,660	0.14381%	124,678	117,178	7,500	1,255	(3,704)
175	NOME JOINT UTILITY SYSTEM	1,597	0.01301%	11,277	10,599	678	778	(335)
176	CITY OF SAND POINT	8,794	0.07161%	62,084	58,349	3,734	-	(2,489)
177	KETCHIKAN GATEWAY BOROUGH SD	49,996	0.40713%	352,971	331,739	21,232	1,337	(10,485)
178	CITY OF DILLINGHAM	25,269	0.20577%	178,398	167,667	10,731	-	(5,623)
179	CITY OF UNALASKA	81,755	0.66575%	577,187	542,468	34,719	937	(17,145)
180	KENAI PENINSULA BOROUGH	118,210	0.96262%	834,563	784,363	50,201	398	(24,791)
181	CITY OF KETCHIKAN	47,956	0.39052%	338,567	318,201	20,365	-	(11,031)
182	CITY OF SEWARD	27,999	0.22800%	197,673	185,782	11,890	562	(5,872)
183	CITY OF FORT YUKON	4,119	0.03354%	29,078	27,329	1,749	1,510	(864)
184	BRISTOL BAY BOROUGH SD	2,317	0.01887%	16,359	15,375	984	506	(486)
185	CORDOVA CITY SD	5,968	0.04860%	42,134	39,600	2,534	368	(1,252)
186	CITY OF CRAIG	12,429	0.10122%	87,751	82,473	5,278	-	(3,249)
187	PETERSBURG MEDICAL CENTER	48,532	0.39521%	342,636	322,025	20,610	1,471	(10,178)
189	HAINES BOROUGH	20,256	0.16495%	143,009	134,407	8,602	1,653	(4,248)
190	KENAI PENINSULA BOROUGH SD	125,293	1.02029%	884,564	831,356	53,208	1,034	(26,276)
191	CITY OF NORTH POLE	17,520	0.14267%	123,689	116,249	7,440	52	(3,674)
192	CITY OF GALENA	5,476	0.04460%	38,664	36,338	2,326	550	(1,149)
193	CITY OF NENANA	319	0.00260%	2,250	2,115	135	34	(67)
195	YUPIIT SD	9,386	0.07643%	66,262	62,276	3,986	1,811	(1,968)
196	NENANA CITY SD	12,300	0.10016%	86,837	81,613	5,223	375	(2,579)
198	CITY OF SAXMAN	826	0.00673%	5,831	5,481	351	-	(688)
199	CITY OF HOONAH	11,590	0.09438%	81,827	76,905	4,922	590	(2,431)
200	CITY OF PELICAN	1,106	0.00900%	7,806	7,336	470	179	(232)
202	CITY OF WHITTIER	8,222	0.06695%	58,047	54,555	3,492	689	(1,724)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	17,704	0.14417%	124,988	117,470	7,518	-	(4,717)
204	CRAIG CITY SD	8,508	0.06928%	60,065	56,452	3,613	158	(1,784)
205	DILLINGHAM CITY SD	7,141	0.05815%	50,413	47,381	3,032	-	(3,295)
206	CITY OF THORNE BAY	4,344	0.03538%	30,669	28,824	1,845	180	(911)
208	CITY OF AKUTAN	11,454	0.09328%	80,868	76,004	4,864	3,577	(2,402)
209	UNALASKA CITY SD	5,922	0.04823%	41,810	39,295	2,515	426	(1,242)
211	KASHUNAMIUT SD	8,209	0.06685%	57,953	54,467	3,486	-	(2,825)
215	CITY OF HOMER	37,573	0.30597%	265,266	249,310	15,956	-	(8,447)
218	SPECIAL EDUCATION SERVICE AGENCY	2,730	0.02223%	19,272	18,113	1,159	-	(601)
219	BARTLETT REGIONAL HOSPITAL	250,455	2.03953%	1,768,212	1,661,851	106,362	12,805	(52,525)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (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
159	YUKON FLATS SD				13,054	(5,231)	(6,898)	15,762
160	YUKON / KOYUKUK SD				34,398	(13,784)	(18,175)	41,532
161	NORTH SLOPE BOROUGH SD				171,817	(68,851)	(90,786)	207,452
162	ALEUTIAN REGION SD				-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER				72,796	(29,171)	(38,465)	87,894
164	LAKE AND PENINSULA BOROUGH SD				28,913	(11,586)	(15,277)	34,910
165	SITKA COMMUNITY HOSPITAL				190,362	(76,282)	(100,585)	229,843
166	TANANA SD				1,706	(683)	(901)	2,059
167	SOUTHEAST REGIONAL RESOURCE CENTER				21,244	(8,513)	(11,225)	25,650
168	HYDABURG CITY SD				4,516	(1,810)	(2,386)	5,453
169	CITY OF TANANA				-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL				11,063	(4,433)	(5,846)	13,358
171	CITY OF BARROW				16,561	(6,636)	(8,750)	19,995
172	CITY OF SAINT PAUL				14,034	(5,624)	(7,415)	16,945
173	MUNICIPALITY OF ANCHORAGE				1,936,730	(776,087)	(1,023,341)	2,338,408
174	KODIAK ISLAND BOROUGH				35,134	(14,079)	(18,564)	42,421
175	NOME JOINT UTILITY SYSTEM				3,178	(1,273)	(1,679)	3,837
176	CITY OF SAND POINT				17,495	(7,011)	(9,244)	21,123
177	KETCHIKAN GATEWAY BOROUGH SD				99,466	(39,858)	(52,557)	120,096
178	CITY OF DILLINGHAM				50,272	(20,145)	(26,563)	60,699
179	CITY OF UNALASKA				162,650	(65,177)	(85,942)	196,383
180	KENAI PENINSULA BOROUGH				235,178	(94,241)	(124,265)	283,954
181	CITY OF KETCHIKAN				95,407	(38,232)	(50,412)	115,195
182	CITY OF SEWARD				55,704	(22,322)	(29,433)	67,257
183	CITY OF FORT YUKON				8,194	(3,284)	(4,330)	9,894
184	BRISTOL BAY BOROUGH SD				4,610	(1,847)	(2,436)	5,566
185	CORDOVA CITY SD				11,873	(4,758)	(6,274)	14,336
186	CITY OF CRAIG				24,728	(9,909)	(13,066)	29,857
187	PETERSBURG MEDICAL CENTER				96,554	(38,691)	(51,018)	116,579
189	HAINES BOROUGH				40,300	(16,149)	(21,294)	48,658
190	KENAI PENINSULA BOROUGH SD				249,268	(99,887)	(131,710)	300,966
191	CITY OF NORTH POLE				34,855	(13,967)	(18,417)	42,084
192	CITY OF GALENA				10,895	(4,366)	(5,757)	13,155
193	CITY OF NENANA				634	(254)	(335)	766
195	YUPIIT SD				18,673	(7,482)	(9,866)	22,545
196	NENANA CITY SD				24,470	(9,806)	(12,930)	29,546
198	CITY OF SAXMAN				1,643	(658)	(868)	1,984
199	CITY OF HOONAH				23,059	(9,240)	(12,184)	27,841
200	CITY OF PELICAN				2,200	(881)	(1,162)	2,656
202	CITY OF WHITTIER				16,357	(6,555)	(8,643)	19,750
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY				35,221	(14,114)	(18,610)	42,526
204	CRAIG CITY SD				16,926	(6,783)	(8,943)	20,437
205	DILLINGHAM CITY SD				14,206	(5,693)	(7,506)	17,153
206	CITY OF THORNE BAY				8,642	(3,463)	(4,567)	10,435
208	CITY OF AKUTAN				22,789	(9,132)	(12,041)	27,515
209	UNALASKA CITY SD				11,782	(4,721)	(6,225)	14,226
211	KASHUNAMIUT SD				16,331	(6,544)	(8,629)	19,718
215	CITY OF HOMER				74,751	(29,954)	(39,498)	90,255
218	SPECIAL EDUCATION SERVICE AGENCY				5,431	(2,176)	(2,870)	6,557
219	BARTLETT REGIONAL HOSPITAL				498,278	(199,670)	(263,283)	601,621

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule B - Employers' Allocation of Net OPEB Liability as of 6/30/2017

Employer Number	Employer Name	FY2017 Employer Contributions	Employer Proportion	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total Deferred Outflows	Total Deferred Inflows
220	NORTHWEST ARCTIC BOROUGH	14,132	0.11508%	99,769	93,768	6,001	-	(5,372)
221	SAINT MARY'S SD	5,212	0.04245%	36,799	34,586	2,214	-	(1,135)
223	BRISTOL BAY RHA	9,343	0.07608%	65,959	61,991	3,968	-	(2,280)
224	COPPER RIVER BASIN RHA	4,443	0.03618%	31,366	29,479	1,887	-	(1,181)
225	SKAGWAY CITY SD	1,021	0.00831%	7,207	6,773	434	-	(248)
227	CITY OF KLAWOCK	5,406	0.04402%	38,164	35,868	2,296	-	(1,305)
228	PETERSBURG CITY SD	7,570	0.06164%	53,441	50,226	3,215	41	(1,587)
230	ALEUTIANS EAST BOROUGH	4,052	0.03299%	28,604	26,884	1,721	317	(850)
235	CITY OF HUSLIA	634	0.00516%	4,475	4,205	269	-	(151)
237	CITY OF KALTAG	74	0.00060%	524	492	31	-	(97)
240	HAINES BOROUGH SD	5,072	0.04130%	35,809	33,655	2,154	-	(1,668)
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-
243	CITY OF ATKA	826	0.00673%	5,832	5,481	351	-	(786)
244	ALEUTIANS EAST BOROUGH SD	5,121	0.04170%	36,155	33,980	2,175	-	(2,262)
246	DELTA/GREELY SD	8,575	0.06983%	60,539	56,897	3,642	-	(2,301)
247	LAKE AND PENINSULA BOROUGH	2,707	0.02205%	19,112	17,963	1,150	-	(949)
248	CITY AND BOROUGH OF YAKUTAT	6,167	0.05022%	43,540	40,921	2,619	955	(1,293)
249	CITY OF UNALAKLEET	3,633	0.02958%	25,648	24,105	1,543	529	(762)
251	KLAWOCK CITY SD	3,134	0.02552%	22,128	20,797	1,331	-	(832)
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-
255	ALASKA GATEWAY SD	15,376	0.12521%	108,553	102,024	6,530	889	(3,225)
257	PELICAN CITY SD	129	0.00105%	913	859	55	-	(57)
258	DENALI BOROUGH	3,707	0.03019%	26,170	24,596	1,574	-	(922)
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	62,408	0.50821%	440,600	414,097	26,503	-	(13,581)
263	INTERIOR RHA	6,834	0.05565%	48,249	45,347	2,902	242	(1,433)
264	YAKUTAT SD	1,577	0.01284%	11,131	10,462	670	126	(331)
265	KAKE CITY SD	3,155	0.02569%	22,276	20,936	1,340	227	(662)
267	ALEUTIAN HOUSING AUTHORITY	6,656	0.05420%	46,992	44,165	2,827	-	(1,706)
270	BERING STRAITS RHA	6,562	0.05344%	46,330	43,543	2,787	-	(2,980)
271	CITY OF EGEGIK	131	0.00107%	926	871	56	88	(28)
275	ILISAGVIK COLLEGE	48,718	0.39673%	343,949	323,260	20,689	-	(10,822)
276	NORTH PACIFIC RIM HA	4,064	0.03310%	28,694	26,968	1,726	-	(945)
278	SAXMAN SEAPORT	926	0.00754%	6,537	6,144	393	243	(194)
279	TLINGIT-HAIDA RHA	18,975	0.15451%	133,960	125,902	8,058	-	(5,906)
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-
281	BARANOF ISLAND HA	4,477	0.03645%	31,604	29,703	1,901	76	(939)
282	CITY OF DELTA JUNCTION	3,111	0.02533%	21,963	20,642	1,321	-	(1,245)
283	CITY OF ANDERSON	297	0.00242%	2,098	1,972	126	-	(94)
284	INTER-ISLAND FERRY AUTHORITY	6,953	0.05662%	49,086	46,133	2,953	35	(1,458)
286	CITY OF SELDOVIA	1,353	0.01102%	9,554	8,979	575	245	(284)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	3,892	0.03169%	27,478	25,825	1,653	156	(816)
290	CITY OF UPPER KALSKAG	129	0.00105%	913	858	55	13	(27)
291	CITY OF SHAKTOOLIK	378	0.00308%	2,671	2,510	161	-	(98)
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT	5,980	0.04869%	42,216	39,676	2,539	-	(1,615)
296	MUNICIPALITY OF SKAGWAY	27,792	0.22632%	196,210	184,407	11,802	1,575	(5,828)
297	CITY OF NULATO	1,869	0.01522%	13,195	12,401	794	90	(392)
298	CITY OF ANIAK	1,676	0.01365%	11,834	11,122	712	440	(352)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	26,504	0.21583%	187,120	175,865	11,256	5,749	(5,558)
<b>Total</b>		<b>12,280,051</b>	<b>100.00000%</b>	<b>86,697,000</b>	<b>81,482,000</b>	<b>5,215,000</b>	<b>219,378</b>	<b>(2,794,722)</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 6/30/2017

Employer Number	Employer Name	Plan Fiduciary Net Position as % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as % of Covered Payroll	Net OPEB Liability 1% Decrease Discount Rate (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
220	NORTHWEST ARCTIC BOROUGH				28,115	(11,266)	(14,855)	33,946
221	SAINT MARY'S SD				10,370	(4,155)	(5,479)	12,521
223	BRISTOL BAY RHA				18,587	(7,448)	(9,821)	22,442
224	COPPER RIVER BASIN RHA				8,839	(3,542)	(4,670)	10,672
225	SKAGWAY CITY SD				2,031	(814)	(1,073)	2,452
227	CITY OF KLAWOCK				10,754	(4,310)	(5,683)	12,985
228	PETERSBURG CITY SD				15,059	(6,035)	(7,957)	18,183
230	ALEUTIANS EAST BOROUGH				8,061	(3,230)	(4,259)	9,732
235	CITY OF HUSLIA				1,261	(505)	(666)	1,522
237	CITY OF KALTAG				148	(59)	(78)	178
240	HAINES BOROUGH SD				10,091	(4,044)	(5,332)	12,184
242	CITY OF ELIM				-	-	-	-
243	CITY OF ATKA				1,643	(659)	(868)	1,984
244	ALEUTIANS EAST BOROUGH SD				10,188	(4,083)	(5,383)	12,302
246	DELTA/GREELY SD				17,060	(6,836)	(9,014)	20,598
247	LAKE AND PENINSULA BOROUGH				5,386	(2,158)	(2,846)	6,503
248	CITY AND BOROUGH OF YAKUTAT				12,269	(4,917)	(6,483)	14,814
249	CITY OF UNALAKLEET				7,228	(2,896)	(3,819)	8,727
251	KLAWOCK CITY SD				6,236	(2,499)	(3,295)	7,529
254	CITY OF MEKORYUK				-	-	-	-
255	ALASKA GATEWAY SD				30,590	(12,258)	(16,163)	36,934
257	PELICAN CITY SD				257	(103)	(136)	311
258	DENALI BOROUGH				7,375	(2,955)	(3,897)	8,904
259	CITY OF ALLAKAKET				-	-	-	-
260	CITY OF KACHEMAK				-	-	-	-
262	COOK INLET HOUSING AUTHORITY				124,160	(49,753)	(65,604)	149,911
263	INTERIOR RHA				13,596	(5,448)	(7,184)	16,416
264	YAKUTAT SD				3,137	(1,257)	(1,657)	3,787
265	KAKE CITY SD				6,277	(2,515)	(3,317)	7,579
267	ALEUTIAN HOUSING AUTHORITY				13,242	(5,306)	(6,997)	15,989
270	BERING STRAITS RHA				13,056	(5,232)	(6,898)	15,763
271	CITY OF EGEKIK				261	(105)	(138)	315
275	ILISAGVIK COLLEGE				96,924	(38,839)	(51,213)	117,026
276	NORTH PACIFIC RIM HA				8,086	(3,240)	(4,273)	9,763
278	SAXMAN SEAPORT				1,842	(738)	(973)	2,224
279	TLINGIT-HAIDA RHA				37,750	(15,127)	(19,946)	45,579
280	CITY OF TOKSOOK BAY				-	-	-	-
281	BARANOF ISLAND HA				8,906	(3,569)	(4,706)	10,753
282	CITY OF DELTA JUNCTION				6,189	(2,480)	(3,270)	7,473
283	CITY OF ANDERSON				591	(237)	(312)	714
284	INTER-ISLAND FERRY AUTHORITY				13,832	(5,543)	(7,309)	16,701
286	CITY OF SELDOVIA				2,692	(1,079)	(1,422)	3,251
288	NORTHWEST INUPIAT HOUSING AUTHORITY				7,743	(3,103)	(4,091)	9,349
290	CITY OF UPPER KALSKAG				257	(103)	(136)	311
291	CITY OF SHAKTOOLIK				753	(302)	(398)	909
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT				11,896	(4,767)	(6,286)	14,364
296	MUNICIPALITY OF SKAGWAY				55,291	(22,156)	(29,215)	66,759
297	CITY OF NULATO				3,718	(1,490)	(1,965)	4,490
298	CITY OF ANIAK				3,335	(1,336)	(1,762)	4,026
299	ALASKA GASLINE DEVELOPMENT CORPORATION				52,730	(21,130)	(27,862)	63,666
<b>Total</b>		<b>93.98%</b>	<b>1,059,791,000</b>	<b>0.49%</b>	<b>24,431,000</b>	<b>(9,790,000)</b>	<b>(12,909,000)</b>	<b>29,498,000</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

Deferred Outflows of Resources

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources					
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	2,589,218	49.64943%	-	-	-	-	-	-
102	SOUTHWEST REGION SD	6,419	0.12310%	-	-	-	-	359	359
103	ANNETTE ISLAND SD	5,268	0.10102%	-	-	-	-	951	951
104	BERING STRAIT SD	21,189	0.40631%	-	-	-	-	433	433
105	CHATHAM SD	1,731	0.03320%	-	-	-	-	223	223
106	ALASKA MUNICIPAL LEAGUE	-	0.00000%	-	-	-	-	-	-
107	CITY OF VALDEZ	24,881	0.47710%	-	-	-	-	2,151	2,151
108	JUNEAU BOROUGH SD	34,035	0.65263%	-	-	-	-	2,185	2,185
109	MATANUSKA-SUSITNA BOROUGH	60,045	1.15139%	-	-	-	-	1,798	1,798
110	MATANUSKA-SUSITNA BOROUGH SD	91,137	1.74759%	-	-	-	-	6,880	6,880
111	ANCHORAGE SD	255,728	4.90371%	-	-	-	-	14,969	14,969
112	COPPER RIVER SD	3,064	0.05875%	-	-	-	-	123	123
113	UNIVERSITY OF ALASKA	135,465	2.59761%	-	-	-	-	51,616	51,616
115	CITY OF KENAI	20,257	0.38843%	-	-	-	-	790	790
116	FAIRBANKS NORTH STAR BOROUGH	60,332	1.15689%	-	-	-	-	3,543	3,543
117	FAIRBANKS NORTH STAR BOROUGH SD	88,085	1.68907%	-	-	-	-	2,525	2,525
118	DENALI BOROUGH SD	4,916	0.09426%	-	-	-	-	-	-
120	CITY AND BOROUGH OF SITKA	28,464	0.54581%	-	-	-	-	-	-
121	CHUGACH SD	1,772	0.03398%	-	-	-	-	-	-
122	KETCHIKAN GATEWAY BOROUGH	12,198	0.23390%	-	-	-	-	-	-
123	CITY OF SOLDOTNA	11,841	0.22706%	-	-	-	-	-	-
124	IDITAROD AREA SD	3,075	0.05897%	-	-	-	-	1,592	1,592
125	KUSPUK SD	4,134	0.07928%	-	-	-	-	1,529	1,529
126	CITY AND BOROUGH OF JUNEAU	88,320	1.69359%	-	-	-	-	6,840	6,840
128	CITY OF KODIAK	20,352	0.39026%	-	-	-	-	1,817	1,817
129	CITY OF FAIRBANKS	14,042	0.26925%	-	-	-	-	363	363
131	CITY OF WASILLA	19,107	0.36639%	-	-	-	-	919	919
133	SITKA BOROUGH SD	8,765	0.16808%	-	-	-	-	-	-
134	CITY OF PALMER	12,910	0.24756%	-	-	-	-	2,444	2,444
135	CITY AND BOROUGH OF WRANGELL	5,359	0.10277%	-	-	-	-	-	-
136	CITY OF BETHEL	18,186	0.34872%	-	-	-	-	-	-
137	VALDEZ CITY SD	6,795	0.13031%	-	-	-	-	924	924
138	HOONAH CITY SD	1,288	0.02469%	-	-	-	-	-	-
139	CITY OF NOME	10,523	0.20178%	-	-	-	-	-	-
140	CITY OF KOTZEBUE	15,574	0.29864%	-	-	-	-	1,106	1,106
141	GALENA CITY SD	12,169	0.23335%	-	-	-	-	-	-
143	CITY OF PETERSBURG	12,150	0.23299%	-	-	-	-	-	-
144	BRISTOL BAY BOROUGH	6,606	0.12668%	-	-	-	-	595	595
145	NORTH SLOPE BOROUGH	213,756	4.09886%	-	-	-	-	1,195	1,195
146	WRANGELL PUBLIC SD	2,178	0.04176%	-	-	-	-	280	280
148	CITY OF CORDOVA	11,203	0.21483%	-	-	-	-	352	352
149	NOME CITY SD	4,700	0.09013%	-	-	-	-	-	-
151	CITY OF KING COVE	2,337	0.04481%	-	-	-	-	2	2
152	ALASKA HOUSING FINANCE CORPORATION	36,666	0.70310%	-	-	-	-	3,329	3,329
153	LOWER YUKON SD	16,521	0.31681%	-	-	-	-	2,081	2,081
154	NORTHWEST ARCTIC BOROUGH SD	25,039	0.48014%	-	-	-	-	59	59
155	SOUTHEAST ISLAND SD	2,790	0.05349%	-	-	-	-	-	-
156	PRIBILOF SD	606	0.01161%	-	-	-	-	75	75
157	LOWER KUSKOKWIM SD	40,657	0.77961%	-	-	-	-	588	588
158	KODIAK ISLAND BOROUGH SD	24,162	0.46332%	-	-	-	-	623	623

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

Deferred Inflows of Resources

Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows
					Between Projected and Actual Investment Earnings		
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(20,329)	-	-	(1,258,315)	(184,437)	(1,463,081)
102	SOUTHWEST REGION SD	(50)	-	-	(3,120)	-	(3,170)
103	ANNETTE ISLAND SD	(41)	-	-	(2,560)	-	(2,602)
104	BERING STRAIT SD	(166)	-	-	(10,298)	-	(10,464)
105	CHATHAM SD	(14)	-	-	(841)	-	(855)
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(195)	-	-	(12,092)	-	(12,287)
108	JUNEAU BOROUGH SD	(267)	-	-	(16,540)	-	(16,808)
109	MATANUSKA-SUSITNA BOROUGH	(471)	-	-	(29,181)	-	(29,652)
110	MATANUSKA-SUSITNA BOROUGH SD	(716)	-	-	(44,291)	-	(45,006)
111	ANCHORAGE SD	(2,008)	-	-	(124,280)	-	(126,287)
112	COPPER RIVER SD	(24)	-	-	(1,489)	-	(1,513)
113	UNIVERSITY OF ALASKA	(1,064)	-	-	(65,834)	-	(66,897)
115	CITY OF KENAI	(159)	-	-	(9,844)	-	(10,003)
116	FAIRBANKS NORTH STAR BOROUGH	(474)	-	-	(29,320)	-	(29,794)
117	FAIRBANKS NORTH STAR BOROUGH SD	(692)	-	-	(42,808)	-	(43,499)
118	DENALI BOROUGH SD	(39)	-	-	(2,389)	(110)	(2,537)
120	CITY AND BOROUGH OF SITKA	(223)	-	-	(13,833)	(690)	(14,746)
121	CHUGACH SD	(14)	-	-	(861)	(459)	(1,335)
122	KETCHIKAN GATEWAY BOROUGH	(96)	-	-	(5,928)	(1,975)	(7,998)
123	CITY OF SOLDOTNA	(93)	-	-	(5,755)	(1,343)	(7,190)
124	IDITAROD AREA SD	(24)	-	-	(1,495)	-	(1,519)
125	KUSPUK SD	(32)	-	-	(2,009)	-	(2,042)
126	CITY AND BOROUGH OF JUNEAU	(693)	-	-	(42,922)	-	(43,616)
128	CITY OF KODIAK	(160)	-	-	(9,891)	-	(10,051)
129	CITY OF FAIRBANKS	(110)	-	-	(6,824)	-	(6,934)
131	CITY OF WASILLA	(150)	-	-	(9,286)	-	(9,436)
133	SITKA BOROUGH SD	(69)	-	-	(4,260)	(1,071)	(5,400)
134	CITY OF PALMER	(101)	-	-	(6,274)	-	(6,376)
135	CITY AND BOROUGH OF WRANGELL	(42)	-	-	(2,605)	(966)	(3,613)
136	CITY OF BETHEL	(143)	-	-	(8,838)	(122)	(9,103)
137	VALDEZ CITY SD	(53)	-	-	(3,302)	-	(3,356)
138	HOONAH CITY SD	(10)	-	-	(626)	(1,083)	(1,719)
139	CITY OF NOME	(83)	-	-	(5,114)	(422)	(5,618)
140	CITY OF KOTZEBUE	(122)	-	-	(7,569)	-	(7,691)
141	GALENA CITY SD	(96)	-	-	(5,914)	(154)	(6,163)
143	CITY OF PETERSBURG	(95)	-	-	(5,905)	(980)	(6,980)
144	BRISTOL BAY BOROUGH	(52)	-	-	(3,211)	-	(3,262)
145	NORTH SLOPE BOROUGH	(1,678)	-	-	(103,882)	-	(105,560)
146	WRANGELL PUBLIC SD	(17)	-	-	(1,058)	-	(1,075)
148	CITY OF CORDOVA	(88)	-	-	(5,445)	-	(5,533)
149	NOME CITY SD	(37)	-	-	(2,284)	(1,414)	(3,735)
151	CITY OF KING COVE	(18)	-	-	(1,136)	-	(1,154)
152	ALASKA HOUSING FINANCE CORPORATION	(288)	-	-	(17,819)	-	(18,107)
153	LOWER YUKON SD	(130)	-	-	(8,029)	-	(8,159)
154	NORTHWEST ARCTIC BOROUGH SD	(197)	-	-	(12,169)	-	(12,365)
155	SOUTHEAST ISLAND SD	(22)	-	-	(1,356)	(25)	(1,403)
156	PRIBILOF SD	(5)	-	-	(294)	-	(299)
157	LOWER KUSKOKWIM SD	(319)	-	-	(19,759)	-	(20,078)
158	KODIAK ISLAND BOROUGH SD	(190)	-	-	(11,742)	-	(11,932)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

OPEB Expense Recognized

Employer Number	Employer Name	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	5,388,623	(22,770)	5,365,853
102	SOUTHWEST REGION SD	13,360	44	13,404
103	ANNETTE ISLAND SD	10,964	117	11,082
104	BERING STRAIT SD	44,099	53	44,152
105	CHATHAM SD	3,603	28	3,630
106	ALASKA MUNICIPAL LEAGUE	-	-	-
107	CITY OF VALDEZ	51,781	266	52,046
108	JUNEAU BOROUGH SD	70,832	270	71,102
109	MATANUSKA-SUSITNA BOROUGH	124,964	222	125,186
110	MATANUSKA-SUSITNA BOROUGH SD	189,672	849	190,521
111	ANCHORAGE SD	532,217	1,848	534,064
112	COPPER RIVER SD	6,377	15	6,392
113	UNIVERSITY OF ALASKA	281,927	6,372	288,299
115	CITY OF KENAI	42,158	98	42,255
116	FAIRBANKS NORTH STAR BOROUGH	125,561	437	125,999
117	FAIRBANKS NORTH STAR BOROUGH SD	183,321	312	183,632
118	DENALI BOROUGH SD	10,230	(14)	10,216
120	CITY AND BOROUGH OF SITKA	59,239	(85)	59,154
121	CHUGACH SD	3,688	(57)	3,632
122	KETCHIKAN GATEWAY BOROUGH	25,386	(244)	25,143
123	CITY OF SOLDOTNA	24,644	(166)	24,478
124	IDITAROD AREA SD	6,400	197	6,597
125	KUSPUK SD	8,604	189	8,793
126	CITY AND BOROUGH OF JUNEAU	183,811	844	184,655
128	CITY OF KODIAK	42,356	224	42,581
129	CITY OF FAIRBANKS	29,223	45	29,268
131	CITY OF WASILLA	39,765	114	39,879
133	SITKA BOROUGH SD	18,242	(132)	18,110
134	CITY OF PALMER	26,869	302	27,170
135	CITY AND BOROUGH OF WRANGELL	11,154	(119)	11,034
136	CITY OF BETHEL	37,847	(15)	37,832
137	VALDEZ CITY SD	14,142	114	14,257
138	HOONAH CITY SD	2,680	(134)	2,546
139	CITY OF NOME	21,900	(52)	21,848
140	CITY OF KOTZEBUE	32,413	137	32,549
141	GALENA CITY SD	25,326	(19)	25,307
143	CITY OF PETERSBURG	25,287	(121)	25,166
144	BRISTOL BAY BOROUGH	13,749	73	13,822
145	NORTH SLOPE BOROUGH	444,864	147	445,011
146	WRANGELL PUBLIC SD	4,532	35	4,567
148	CITY OF CORDOVA	23,316	43	23,360
149	NOME CITY SD	9,782	(175)	9,608
151	CITY OF KING COVE	4,864	0	4,864
152	ALASKA HOUSING FINANCE CORPORATION	76,309	411	76,720
153	LOWER YUKON SD	34,384	257	34,641
154	NORTHWEST ARCTIC BOROUGH SD	52,111	7	52,119
155	SOUTHEAST ISLAND SD	5,806	(3)	5,803
156	PRIBILOF SD	1,260	9	1,270
157	LOWER KUSKOKWIM SD	84,614	73	84,687
158	KODIAK ISLAND BOROUGH SD	50,286	77	50,363

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

Deferred Outflows of Resources

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Deferred Outflows of Resources			Total Deferred Outflows
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	
159	YUKON FLATS SD	2,787	0.05343%	-	-	-	-
160	YUKON / KOYUKUK SD	7,342	0.14079%	-	-	-	720
161	NORTH SLOPE BOROUGH SD	36,676	0.70327%	-	-	-	3,572
162	ALEUTIAN REGION SD	-	0.00000%	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	15,539	0.29797%	-	-	-	8,571
164	LAKE AND PENINSULA BOROUGH SD	6,172	0.11835%	-	-	-	313
165	SITKA COMMUNITY HOSPITAL	40,634	0.77918%	-	-	-	919
166	TANANA SD	364	0.00698%	-	-	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,535	0.08696%	-	-	-	19
168	HYDABURG CITY SD	964	0.01848%	-	-	-	334
169	CITY OF TANANA	-	0.00000%	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,362	0.04528%	-	-	-	-
171	CITY OF BARROW	3,535	0.06779%	-	-	-	-
172	CITY OF SAINT PAUL	2,996	0.05744%	-	-	-	-
173	MUNICIPALITY OF ANCHORAGE	413,411	7.92735%	-	-	-	44,399
174	KODIAK ISLAND BOROUGH	7,500	0.14381%	-	-	-	1,255
175	NOME JOINT UTILITY SYSTEM	678	0.01301%	-	-	-	778
176	CITY OF SAND POINT	3,734	0.07161%	-	-	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	21,232	0.40713%	-	-	-	1,337
178	CITY OF DILLINGHAM	10,731	0.20577%	-	-	-	-
179	CITY OF UNALASKA	34,719	0.66575%	-	-	-	937
180	KENAI PENINSULA BOROUGH	50,201	0.96262%	-	-	-	398
181	CITY OF KETCHIKAN	20,365	0.39052%	-	-	-	-
182	CITY OF SEWARD	11,890	0.22800%	-	-	-	562
183	CITY OF FORT YUKON	1,749	0.03354%	-	-	-	1,510
184	BRISTOL BAY BOROUGH SD	984	0.01887%	-	-	-	506
185	CORDOVA CITY SD	2,534	0.04860%	-	-	-	368
186	CITY OF CRAIG	5,278	0.10122%	-	-	-	-
187	PETERSBURG MEDICAL CENTER	20,610	0.39521%	-	-	-	1,471
189	HAINES BOROUGH	8,602	0.16495%	-	-	-	1,653
190	KENAI PENINSULA BOROUGH SD	53,208	1.02029%	-	-	-	1,034
191	CITY OF NORTH POLE	7,440	0.14267%	-	-	-	52
192	CITY OF GALENA	2,326	0.04460%	-	-	-	550
193	CITY OF NENANA	135	0.00260%	-	-	-	34
195	YUPIIT SD	3,986	0.07643%	-	-	-	1,811
196	NENANA CITY SD	5,223	0.10016%	-	-	-	375
198	CITY OF SAXMAN	351	0.00673%	-	-	-	-
199	CITY OF HOONAH	4,922	0.09438%	-	-	-	590
200	CITY OF PELICAN	470	0.00900%	-	-	-	179
202	CITY OF WHITTIER	3,492	0.06695%	-	-	-	689
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	7,518	0.14417%	-	-	-	-
204	CRAIG CITY SD	3,613	0.06928%	-	-	-	158
205	DILLINGHAM CITY SD	3,032	0.05815%	-	-	-	-
206	CITY OF THORNE BAY	1,845	0.03538%	-	-	-	180
208	CITY OF AKUTAN	4,864	0.09328%	-	-	-	3,577
209	UNALASKA CITY SD	2,515	0.04823%	-	-	-	426
211	KASHUNAMIUT SD	3,486	0.06685%	-	-	-	-
215	CITY OF HOMER	15,956	0.30597%	-	-	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	1,159	0.02223%	-	-	-	-
219	BARTLETT REGIONAL HOSPITAL	106,362	2.03953%	-	-	-	12,805

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

Deferred Inflows of Resources

Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows
159	YUKON FLATS SD	(22)	-	-	(1,354)	(311)	(1,687)
160	YUKON / KOYUKUK SD	(58)	-	-	(3,568)	-	(3,626)
161	NORTH SLOPE BOROUGH SD	(288)	-	-	(17,824)	-	(18,112)
162	ALEUTIAN REGION SD	-	-	-	-	(482)	(482)
163	CORDOVA COMMUNITY MEDICAL CENTER	(122)	-	-	(7,552)	-	(7,674)
164	LAKE AND PENINSULA BOROUGH SD	(48)	-	-	(2,999)	-	(3,048)
165	SITKA COMMUNITY HOSPITAL	(319)	-	-	(19,748)	-	(20,067)
166	TANANA SD	(3)	-	-	(177)	(246)	(425)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(36)	-	-	(2,204)	-	(2,239)
168	HYDABURG CITY SD	(8)	-	-	(468)	-	(476)
169	CITY OF TANANA	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(19)	-	-	(1,148)	(83)	(1,249)
171	CITY OF BARROW	(28)	-	-	(1,718)	(16)	(1,762)
172	CITY OF SAINT PAUL	(24)	-	-	(1,456)	(2,392)	(3,872)
173	MUNICIPALITY OF ANCHORAGE	(3,246)	-	-	(200,911)	-	(204,156)
174	KODIAK ISLAND BOROUGH	(59)	-	-	(3,645)	-	(3,704)
175	NOME JOINT UTILITY SYSTEM	(5)	-	-	(330)	-	(335)
176	CITY OF SAND POINT	(29)	-	-	(1,815)	(645)	(2,489)
177	KETCHIKAN GATEWAY BOROUGH SD	(167)	-	-	(10,318)	-	(10,485)
178	CITY OF DILLINGHAM	(84)	-	-	(5,215)	(324)	(5,623)
179	CITY OF UNALASKA	(273)	-	-	(16,873)	-	(17,145)
180	KENAI PENINSULA BOROUGH	(394)	-	-	(24,397)	-	(24,791)
181	CITY OF KETCHIKAN	(160)	-	-	(9,897)	(974)	(11,031)
182	CITY OF SEWARD	(93)	-	-	(5,779)	-	(5,872)
183	CITY OF FORT YUKON	(14)	-	-	(850)	-	(864)
184	BRISTOL BAY BOROUGH SD	(8)	-	-	(478)	-	(486)
185	CORDOVA CITY SD	(20)	-	-	(1,232)	-	(1,252)
186	CITY OF CRAIG	(41)	-	-	(2,565)	(643)	(3,249)
187	PETERSBURG MEDICAL CENTER	(162)	-	-	(10,016)	-	(10,178)
189	HAINES BOROUGH	(68)	-	-	(4,181)	-	(4,248)
190	KENAI PENINSULA BOROUGH SD	(418)	-	-	(25,858)	-	(26,276)
191	CITY OF NORTH POLE	(58)	-	-	(3,616)	-	(3,674)
192	CITY OF GALENA	(18)	-	-	(1,130)	-	(1,149)
193	CITY OF NENANA	(1)	-	-	(66)	-	(67)
195	YUPIIT SD	(31)	-	-	(1,937)	-	(1,968)
196	NENANA CITY SD	(41)	-	-	(2,538)	-	(2,579)
198	CITY OF SAXMAN	(3)	-	-	(170)	(515)	(688)
199	CITY OF HOONAH	(39)	-	-	(2,392)	-	(2,431)
200	CITY OF PELICAN	(4)	-	-	(228)	-	(232)
202	CITY OF WHITTIER	(27)	-	-	(1,697)	-	(1,724)
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(59)	-	-	(3,654)	(1,004)	(4,717)
204	CRAIG CITY SD	(28)	-	-	(1,756)	-	(1,784)
205	DILLINGHAM CITY SD	(24)	-	-	(1,474)	(1,797)	(3,295)
206	CITY OF THORNE BAY	(14)	-	-	(897)	-	(911)
208	CITY OF AKUTAN	(38)	-	-	(2,364)	-	(2,402)
209	UNALASKA CITY SD	(20)	-	-	(1,222)	-	(1,242)
211	KASHUNAMIUT SD	(27)	-	-	(1,694)	(1,104)	(2,825)
215	CITY OF HOMER	(125)	-	-	(7,754)	(567)	(8,447)
218	SPECIAL EDUCATION SERVICE AGENCY	(9)	-	-	(563)	(29)	(601)
219	BARTLETT REGIONAL HOSPITAL	(835)	-	-	(51,690)	-	(52,525)

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

Employer Number	Employer Name	OPEB Expense Recognized		
		Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
159	YUKON FLATS SD	5,799	(38)	5,761
160	YUKON / KOYUKUK SD	15,281	89	15,370
161	NORTH SLOPE BOROUGH SD	76,329	441	76,770
162	ALEUTIAN REGION SD	-	(60)	(60)
163	CORDOVA COMMUNITY MEDICAL CENTER	32,339	1,058	33,398
164	LAKE AND PENINSULA BOROUGH SD	12,845	39	12,883
165	SITKA COMMUNITY HOSPITAL	84,567	114	84,681
166	TANANA SD	758	(30)	727
167	SOUTHEAST REGIONAL RESOURCE CENTER	9,438	2	9,440
168	HYDABURG CITY SD	2,006	41	2,047
169	CITY OF TANANA	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	4,915	(10)	4,904
171	CITY OF BARROW	7,357	(2)	7,355
172	CITY OF SAINT PAUL	6,235	(295)	5,939
173	MUNICIPALITY OF ANCHORAGE	860,382	5,481	865,863
174	KODIAK ISLAND BOROUGH	15,608	155	15,763
175	NOME JOINT UTILITY SYSTEM	1,412	96	1,508
176	CITY OF SAND POINT	7,772	(80)	7,692
177	KETCHIKAN GATEWAY BOROUGH SD	44,187	165	44,352
178	CITY OF DILLINGHAM	22,333	(40)	22,293
179	CITY OF UNALASKA	72,256	116	72,372
180	KENAI PENINSULA BOROUGH	104,477	49	104,526
181	CITY OF KETCHIKAN	42,384	(120)	42,264
182	CITY OF SEWARD	24,746	69	24,816
183	CITY OF FORT YUKON	3,640	186	3,827
184	BRISTOL BAY BOROUGH SD	2,048	62	2,110
185	CORDOVA CITY SD	5,275	45	5,320
186	CITY OF CRAIG	10,985	(79)	10,906
187	PETERSBURG MEDICAL CENTER	42,894	182	43,075
189	HAINES BOROUGH	17,903	204	18,107
190	KENAI PENINSULA BOROUGH SD	110,736	128	110,864
191	CITY OF NORTH POLE	15,484	6	15,491
192	CITY OF GALENA	4,840	68	4,908
193	CITY OF NENANA	282	4	286
195	YUPIIT SD	8,295	224	8,519
196	NENANA CITY SD	10,871	46	10,917
198	CITY OF SAXMAN	730	(64)	666
199	CITY OF HOONAH	10,244	73	10,317
200	CITY OF PELICAN	977	22	999
202	CITY OF WHITTIER	7,267	85	7,352
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	15,647	(124)	15,523
204	CRAIG CITY SD	7,519	19	7,539
205	DILLINGHAM CITY SD	6,311	(222)	6,089
206	CITY OF THORNE BAY	3,839	22	3,862
208	CITY OF AKUTAN	10,124	442	10,565
209	UNALASKA CITY SD	5,234	53	5,287
211	KASHUNAMIUT SD	7,255	(136)	7,119
215	CITY OF HOMER	33,208	(70)	33,138
218	SPECIAL EDUCATION SERVICE AGENCY	2,413	(4)	2,409
219	BARTLETT REGIONAL HOSPITAL	221,357	1,581	222,938

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

Deferred Outflows of Resources

Employer Number	Employer Name	Net OPEB Liability	Employer Proportion	Difference			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			
220	NORTHWEST ARCTIC BOROUGH	6,001	0.11508%	-	-	-	-	-	-
221	SAINT MARY'S SD	2,214	0.04245%	-	-	-	-	-	-
223	BRISTOL BAY RHA	3,968	0.07608%	-	-	-	-	-	-
224	COPPER RIVER BASIN RHA	1,887	0.03618%	-	-	-	-	-	-
225	SKAGWAY CITY SD	434	0.00831%	-	-	-	-	-	-
227	CITY OF KLAWOCK	2,296	0.04402%	-	-	-	-	-	-
228	PETERSBURG CITY SD	3,215	0.06164%	-	-	-	41	41	41
230	ALEUTIANS EAST BOROUGH	1,721	0.03299%	-	-	-	317	317	317
235	CITY OF HUSLIA	269	0.00516%	-	-	-	-	-	-
237	CITY OF KALTAG	31	0.00060%	-	-	-	-	-	-
240	HAINES BOROUGH SD	2,154	0.04130%	-	-	-	-	-	-
242	CITY OF ELIM	-	0.00000%	-	-	-	-	-	-
243	CITY OF ATKA	351	0.00673%	-	-	-	-	-	-
244	ALEUTIANS EAST BOROUGH SD	2,175	0.04170%	-	-	-	-	-	-
246	DELTA/GREELY SD	3,642	0.06983%	-	-	-	-	-	-
247	LAKE AND PENINSULA BOROUGH	1,150	0.02205%	-	-	-	-	-	-
248	CITY AND BOROUGH OF YAKUTAT	2,619	0.05022%	-	-	-	955	955	955
249	CITY OF UNALAKLEET	1,543	0.02958%	-	-	-	529	529	529
251	KLAWOCK CITY SD	1,331	0.02552%	-	-	-	-	-	-
254	CITY OF MEKORYUK	-	0.00000%	-	-	-	-	-	-
255	ALASKA GATEWAY SD	6,530	0.12521%	-	-	-	889	889	889
257	PELICAN CITY SD	55	0.00105%	-	-	-	-	-	-
258	DENALI BOROUGH	1,574	0.03019%	-	-	-	-	-	-
259	CITY OF ALLAKAKET	-	0.00000%	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	0.00000%	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	26,503	0.50821%	-	-	-	-	-	-
263	INTERIOR RHA	2,902	0.05565%	-	-	-	242	242	242
264	YAKUTAT SD	670	0.01284%	-	-	-	126	126	126
265	KAKE CITY SD	1,340	0.02569%	-	-	-	227	227	227
267	ALEUTIAN HOUSING AUTHORITY	2,827	0.05420%	-	-	-	-	-	-
270	BERING STRAITS RHA	2,787	0.05344%	-	-	-	-	-	-
271	CITY OF EGEGIK	56	0.00107%	-	-	-	88	88	88
275	ILISAGVIK COLLEGE	20,689	0.39673%	-	-	-	-	-	-
276	NORTH PACIFIC RIM HA	1,726	0.03310%	-	-	-	-	-	-
278	SAXMAN SEAPORT	393	0.00754%	-	-	-	243	243	243
279	TLINGIT-HAIDA RHA	8,058	0.15451%	-	-	-	-	-	-
280	CITY OF TOKSOOK BAY	-	0.00000%	-	-	-	-	-	-
281	BARANOF ISLAND HA	1,901	0.03645%	-	-	-	76	76	76
282	CITY OF DELTA JUNCTION	1,321	0.02533%	-	-	-	-	-	-
283	CITY OF ANDERSON	126	0.00242%	-	-	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	2,953	0.05662%	-	-	-	35	35	35
286	CITY OF SELDOVIA	575	0.01102%	-	-	-	245	245	245
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,653	0.03169%	-	-	-	156	156	156
290	CITY OF UPPER KALSKAG	55	0.00105%	-	-	-	13	13	13
291	CITY OF SHAKTOOLIK	161	0.00308%	-	-	-	-	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	2,539	0.04869%	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	11,802	0.22632%	-	-	-	1,575	1,575	1,575
297	CITY OF NULATO	794	0.01522%	-	-	-	90	90	90
298	CITY OF ANIAK	712	0.01365%	-	-	-	440	440	440
299	ALASKA GASLINE DEVELOPMENT CORPORATION	11,256	0.21583%	-	-	-	5,749	5,749	5,749
<b>Total</b>		<b>5,215,000</b>	<b>100.00000%</b>	-	-	-	<b>219,378</b>	<b>219,378</b>	<b>219,378</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

		Deferred Inflows of Resources					
Employer Number	Employer Name	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference	Total Deferred Inflows	
					Between Projected and Actual Investment Earnings		
				Changes in Proportion and Differences Between Employer Contributions			
220	NORTHWEST ARCTIC BOROUGH	(47)	-	-	(2,917)	(2,408)	(5,372)
221	SAINT MARY'S SD	(17)	-	-	(1,076)	(41)	(1,135)
223	BRISTOL BAY RHA	(31)	-	-	(1,928)	(321)	(2,280)
224	COPPER RIVER BASIN RHA	(15)	-	-	(917)	(249)	(1,181)
225	SKAGWAY CITY SD	(3)	-	-	(211)	(34)	(248)
227	CITY OF KLAWOCK	(18)	-	-	(1,116)	(172)	(1,305)
228	PETERSBURG CITY SD	(25)	-	-	(1,562)	-	(1,587)
230	ALEUTIANS EAST BOROUGH	(14)	-	-	(836)	-	(850)
235	CITY OF HUSLIA	(2)	-	-	(131)	(18)	(151)
237	CITY OF KALTAG	(0)	-	-	(15)	(81)	(97)
240	HAINES BOROUGH SD	(17)	-	-	(1,047)	(604)	(1,668)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	(3)	-	-	(170)	(613)	(786)
244	ALEUTIANS EAST BOROUGH SD	(17)	-	-	(1,057)	(1,188)	(2,262)
246	DELTA/GREELY SD	(29)	-	-	(1,770)	(503)	(2,301)
247	LAKE AND PENINSULA BOROUGH	(9)	-	-	(559)	(381)	(949)
248	CITY AND BOROUGH OF YAKUTAT	(21)	-	-	(1,273)	-	(1,293)
249	CITY OF UNALAKLEET	(12)	-	-	(750)	-	(762)
251	KLAWOCK CITY SD	(10)	-	-	(647)	(174)	(832)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(51)	-	-	(3,173)	-	(3,225)
257	PELICAN CITY SD	(0)	-	-	(27)	(29)	(57)
258	DENALI BOROUGH	(12)	-	-	(765)	(145)	(922)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(208)	-	-	(12,880)	(493)	(13,581)
263	INTERIOR RHA	(23)	-	-	(1,410)	-	(1,433)
264	YAKUTAT SD	(5)	-	-	(325)	-	(331)
265	KAKE CITY SD	(11)	-	-	(651)	-	(662)
267	ALEUTIAN HOUSING AUTHORITY	(22)	-	-	(1,374)	(310)	(1,706)
270	BERING STRAITS RHA	(22)	-	-	(1,354)	(1,604)	(2,980)
271	CITY OF EGEKIK	(0)	-	-	(27)	-	(28)
275	ILISAGVIK COLLEGE	(162)	-	-	(10,055)	(605)	(10,822)
276	NORTH PACIFIC RIM HA	(14)	-	-	(839)	(93)	(945)
278	SAXMAN SEAPORT	(3)	-	-	(191)	-	(194)
279	TLINGIT-HAIDA RHA	(63)	-	-	(3,916)	(1,926)	(5,906)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(15)	-	-	(924)	-	(939)
282	CITY OF DELTA JUNCTION	(10)	-	-	(642)	(592)	(1,245)
283	CITY OF ANDERSON	(1)	-	-	(61)	(32)	(94)
284	INTER-ISLAND FERRY AUTHORITY	(23)	-	-	(1,435)	-	(1,458)
286	CITY OF SELDOVIA	(5)	-	-	(279)	-	(284)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(13)	-	-	(803)	-	(816)
290	CITY OF UPPER KALSKAG	(0)	-	-	(27)	-	(27)
291	CITY OF SHAKTOOLIK	(1)	-	-	(78)	(19)	(98)
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT	(20)	-	-	(1,234)	(361)	(1,615)
296	MUNICIPALITY OF SKAGWAY	(93)	-	-	(5,736)	-	(5,828)
297	CITY OF NULATO	(6)	-	-	(386)	-	(392)
298	CITY OF ANIAK	(6)	-	-	(346)	-	(352)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(88)	-	-	(5,470)	-	(5,558)
<b>Total</b>		<b>(40,945)</b>	<b>-</b>	<b>-</b>	<b>(2,534,400)</b>	<b>(219,377)</b>	<b>(2,794,722)</b>

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

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule C - Employers' Allocation of OPEB Amounts as of 6/30/2017

		OPEB Expense Recognized		
Employer Number	Employer Name	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
220	NORTHWEST ARCTIC BOROUGH	12,490	(297)	12,193
221	SAINT MARY'S SD	4,607	(5)	4,602
223	BRISTOL BAY RHA	8,257	(40)	8,218
224	COPPER RIVER BASIN RHA	3,927	(31)	3,896
225	SKAGWAY CITY SD	902	(4)	898
227	CITY OF KLAWOCK	4,778	(21)	4,756
228	PETERSBURG CITY SD	6,690	5	6,695
230	ALEUTIANS EAST BOROUGH	3,581	39	3,620
235	CITY OF HUSLIA	560	(2)	558
237	CITY OF KALTAG	66	(10)	55
240	HAINES BOROUGH SD	4,483	(75)	4,408
242	CITY OF ELIM	-	-	-
243	CITY OF ATKA	730	(76)	654
244	ALEUTIANS EAST BOROUGH SD	4,526	(147)	4,380
246	DELTA/GREELY SD	7,579	(62)	7,517
247	LAKE AND PENINSULA BOROUGH	2,393	(47)	2,346
248	CITY AND BOROUGH OF YAKUTAT	5,451	118	5,568
249	CITY OF UNALAKLEET	3,211	65	3,276
251	KLAWOCK CITY SD	2,770	(22)	2,749
254	CITY OF MEKORYUK	-	-	-
255	ALASKA GATEWAY SD	13,589	110	13,699
257	PELICAN CITY SD	114	(4)	111
258	DENALI BOROUGH	3,276	(18)	3,258
259	CITY OF ALLAKAKET	-	-	-
260	CITY OF KACHEMAK	-	-	-
262	COOK INLET HOUSING AUTHORITY	55,157	(61)	55,097
263	INTERIOR RHA	6,040	30	6,070
264	YAKUTAT SD	1,393	16	1,409
265	KAKE CITY SD	2,789	28	2,817
267	ALEUTIAN HOUSING AUTHORITY	5,883	(38)	5,845
270	BERING STRAITS RHA	5,800	(198)	5,602
271	CITY OF EGEKIK	116	11	127
275	ILISAGVIK COLLEGE	43,058	(75)	42,983
276	NORTH PACIFIC RIM HA	3,592	(11)	3,581
278	SAXMAN SEAPORT	818	30	848
279	TLINGIT-HAIDA RHA	16,770	(238)	16,532
280	CITY OF TOKSOOK BAY	-	-	-
281	BARANOF ISLAND HA	3,956	9	3,966
282	CITY OF DELTA JUNCTION	2,749	(73)	2,676
283	CITY OF ANDERSON	263	(4)	259
284	INTER-ISLAND FERRY AUTHORITY	6,145	4	6,149
286	CITY OF SELDOVIA	1,196	30	1,226
288	NORTHWEST INUPIAT HOUSING AUTHORITY	3,440	19	3,459
290	CITY OF UPPER KALSKAG	114	2	116
291	CITY OF SHAKTOOLIK	334	(2)	332
293	TAGIUGMULLU NUNAMIULLU HOUSING AUTHORIT	5,285	(45)	5,240
296	MUNICIPALITY OF SKAGWAY	24,563	194	24,757
297	CITY OF NULATO	1,652	11	1,663
298	CITY OF ANIAK	1,481	54	1,536
299	ALASKA GASLINE DEVELOPMENT CORPORATION	23,425	710	24,135
<b>Total</b>		<b>10,853,345</b>	<b>0</b>	<b>10,853,345</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 6/30/2017

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	(339,858)	(339,858)	(339,858)	(339,858)	(25,280)	(78,367)
102	SOUTHWEST REGION SD	(742)	(742)	(742)	(742)	38	118
103	ANNETTE ISLAND SD	(528)	(528)	(528)	(528)	112	348
104	BERING STRAIT SD	(2,541)	(2,541)	(2,541)	(2,541)	33	102
105	CHATHAM SD	(184)	(184)	(184)	(184)	26	80
106	ALASKA MUNICIPAL LEAGUE	-	-	-	-	-	-
107	CITY OF VALDEZ	(2,781)	(2,781)	(2,781)	(2,781)	241	748
108	JUNEAU BOROUGH SD	(3,898)	(3,898)	(3,898)	(3,898)	237	734
109	MATANUSKA-SUSITNA BOROUGH	(7,131)	(7,131)	(7,131)	(7,131)	164	508
110	MATANUSKA-SUSITNA BOROUGH SD	(10,312)	(10,312)	(10,312)	(10,312)	761	2,359
111	ANCHORAGE SD	(29,470)	(29,470)	(29,470)	(29,470)	1,600	4,960
112	COPPER RIVER SD	(360)	(360)	(360)	(360)	12	38
113	UNIVERSITY OF ALASKA	(10,217)	(10,217)	(10,217)	(10,217)	6,241	19,347
115	CITY OF KENAI	(2,383)	(2,383)	(2,383)	(2,383)	78	242
116	FAIRBANKS NORTH STAR BOROUGH	(6,951)	(6,951)	(6,951)	(6,951)	379	1,175
117	FAIRBANKS NORTH STAR BOROUGH SD	(10,476)	(10,476)	(10,476)	(10,476)	226	702
118	DENALI BOROUGH SD	(616)	(616)	(616)	(616)	(18)	(57)
120	CITY AND BOROUGH OF SITKA	(3,571)	(3,571)	(3,571)	(3,571)	(113)	(349)
121	CHUGACH SD	(274)	(274)	(274)	(274)	(58)	(181)
122	KETCHIKAN GATEWAY BOROUGH	(1,738)	(1,738)	(1,738)	(1,738)	(256)	(792)
123	CITY OF SOLDOTNA	(1,616)	(1,616)	(1,616)	(1,616)	(177)	(549)
124	IDITAROD AREA SD	(180)	(180)	(180)	(180)	194	600
125	KUSPUK SD	(318)	(318)	(318)	(318)	185	573
126	CITY AND BOROUGH OF JUNEAU	(9,972)	(9,972)	(9,972)	(9,972)	759	2,352
128	CITY OF KODIAK	(2,268)	(2,268)	(2,268)	(2,268)	205	634
129	CITY OF FAIRBANKS	(1,675)	(1,675)	(1,675)	(1,675)	31	97
131	CITY OF WASILLA	(2,226)	(2,226)	(2,226)	(2,226)	95	294
133	SITKA BOROUGH SD	(1,206)	(1,206)	(1,206)	(1,206)	(141)	(436)
134	CITY OF PALMER	(1,279)	(1,279)	(1,279)	(1,279)	289	897
135	CITY AND BOROUGH OF WRANGELL	(776)	(776)	(776)	(776)	(124)	(386)
136	CITY OF BETHEL	(2,242)	(2,242)	(2,242)	(2,242)	(33)	(101)
137	VALDEZ CITY SD	(718)	(718)	(718)	(718)	107	333
138	HOONAH CITY SD	(291)	(291)	(291)	(291)	(135)	(418)
139	CITY OF NOME	(1,341)	(1,341)	(1,341)	(1,341)	(62)	(193)
140	CITY OF KOTZEBUE	(1,771)	(1,771)	(1,771)	(1,771)	121	377
141	GALENA CITY SD	(1,509)	(1,509)	(1,509)	(1,509)	(31)	(95)
143	CITY OF PETERSBURG	(1,609)	(1,609)	(1,609)	(1,609)	(133)	(411)
144	BRISTOL BAY BOROUGH	(736)	(736)	(736)	(736)	67	208
145	NORTH SLOPE BOROUGH	(26,030)	(26,030)	(26,030)	(26,030)	(60)	(185)
146	WRANGELL PUBLIC SD	(232)	(232)	(232)	(232)	32	101
148	CITY OF CORDOVA	(1,329)	(1,329)	(1,329)	(1,329)	33	101
149	NOME CITY SD	(750)	(750)	(750)	(750)	(179)	(555)
151	CITY OF KING COVE	(286)	(286)	(286)	(286)	(2)	(6)
152	ALASKA HOUSING FINANCE CORPORATION	(4,079)	(4,079)	(4,079)	(4,079)	375	1,164
153	LOWER YUKON SD	(1,766)	(1,766)	(1,766)	(1,766)	241	747
154	NORTHWEST ARCTIC BOROUGH SD	(3,059)	(3,059)	(3,059)	(3,059)	(17)	(53)
155	SOUTHEAST ISLAND SD	(345)	(345)	(345)	(345)	(6)	(18)
156	PRIBILOF SD	(65)	(65)	(65)	(65)	9	27
157	LOWER KUSKOKWIM SD	(4,906)	(4,906)	(4,906)	(4,906)	33	103
158	KODIAK ISLAND BOROUGH SD	(2,882)	(2,882)	(2,882)	(2,882)	54	166

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2017

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
159	YUKON FLATS SD	(380)	(380)	(380)	(380)	(41)	(127)
160	YUKON / KOYUKUK SD	(810)	(810)	(810)	(810)	82	254
161	NORTH SLOPE BOROUGH SD	(4,051)	(4,051)	(4,051)	(4,051)	405	1,257
162	ALEUTIAN REGION SD	(60)	(60)	(60)	(60)	(60)	(184)
163	CORDOVA COMMUNITY MEDICAL CENTER	(845)	(845)	(845)	(845)	1,043	3,234
164	LAKE AND PENINSULA BOROUGH SD	(717)	(717)	(717)	(717)	33	101
165	SITKA COMMUNITY HOSPITAL	(4,863)	(4,863)	(4,863)	(4,863)	74	230
166	TANANA SD	(75)	(75)	(75)	(75)	(31)	(95)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(553)	(553)	(553)	(553)	(2)	(6)
168	HYDABURG CITY SD	(77)	(77)	(77)	(77)	40	125
169	CITY OF TANANA	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(299)	(299)	(299)	(299)	(13)	(39)
171	CITY OF BARROW	(435)	(435)	(435)	(435)	(5)	(17)
172	CITY OF SAINT PAUL	(662)	(662)	(662)	(662)	(298)	(925)
173	MUNICIPALITY OF ANCHORAGE	(45,147)	(45,147)	(45,147)	(45,147)	5,081	15,750
174	KODIAK ISLAND BOROUGH	(764)	(764)	(764)	(764)	148	458
175	NOME JOINT UTILITY SYSTEM	13	13	13	13	95	296
176	CITY OF SAND POINT	(537)	(537)	(537)	(537)	(83)	(258)
177	KETCHIKAN GATEWAY BOROUGH SD	(2,435)	(2,435)	(2,435)	(2,435)	144	448
178	CITY OF DILLINGHAM	(1,354)	(1,354)	(1,354)	(1,354)	(50)	(156)
179	CITY OF UNALASKA	(4,136)	(4,136)	(4,136)	(4,136)	82	254
180	KENAI PENINSULA BOROUGH	(6,099)	(6,099)	(6,099)	(6,099)	0	1
181	CITY OF KETCHIKAN	(2,614)	(2,614)	(2,614)	(2,614)	(140)	(434)
182	CITY OF SEWARD	(1,387)	(1,387)	(1,387)	(1,387)	58	179
183	CITY OF FORT YUKON	(28)	(28)	(28)	(28)	185	573
184	BRISTOL BAY BOROUGH SD	(58)	(58)	(58)	(58)	62	191
185	CORDOVA CITY SD	(265)	(265)	(265)	(265)	43	133
186	CITY OF CRAIG	(726)	(726)	(726)	(726)	(84)	(262)
187	PETERSBURG MEDICAL CENTER	(2,342)	(2,342)	(2,342)	(2,342)	162	501
189	HAINES BOROUGH	(849)	(849)	(849)	(849)	196	607
190	KENAI PENINSULA BOROUGH SD	(6,388)	(6,388)	(6,388)	(6,388)	76	236
191	CITY OF NORTH POLE	(905)	(905)	(905)	(905)	(1)	(2)
192	CITY OF GALENA	(217)	(217)	(217)	(217)	66	204
193	CITY OF NENANA	(12)	(12)	(12)	(12)	4	13
195	YUPIIT SD	(264)	(264)	(264)	(264)	220	681
196	NENANA CITY SD	(593)	(593)	(593)	(593)	41	128
198	CITY OF SAXMAN	(107)	(107)	(107)	(107)	(64)	(198)
199	CITY OF HOONAH	(530)	(530)	(530)	(530)	68	211
200	CITY OF PELICAN	(35)	(35)	(35)	(35)	22	67
202	CITY OF WHITTIER	(342)	(342)	(342)	(342)	82	253
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(1,045)	(1,045)	(1,045)	(1,045)	(131)	(407)
204	CRAIG CITY SD	(423)	(423)	(423)	(423)	16	50
205	DILLINGHAM CITY SD	(593)	(593)	(593)	(593)	(225)	(697)
206	CITY OF THORNE BAY	(204)	(204)	(204)	(204)	20	63
208	CITY OF AKUTAN	(154)	(154)	(154)	(154)	437	1,354
209	UNALASKA CITY SD	(255)	(255)	(255)	(255)	50	155
211	KASHUNAMIUT SD	(563)	(563)	(563)	(563)	(140)	(433)
215	CITY OF HOMER	(2,024)	(2,024)	(2,024)	(2,024)	(85)	(265)
218	SPECIAL EDUCATION SERVICE AGENCY	(146)	(146)	(146)	(146)	(5)	(14)
219	BARTLETT REGIONAL HOSPITAL	(11,445)	(11,445)	(11,445)	(11,445)	1,478	4,581

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2017

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
220	NORTHWEST ARCTIC BOROUGH	(1,032)	(1,032)	(1,032)	(1,032)	(303)	(940)
221	SAINT MARY'S SD	(276)	(276)	(276)	(276)	(7)	(22)
223	BRISTOL BAY RHA	(526)	(526)	(526)	(526)	(43)	(135)
224	COPPER RIVER BASIN RHA	(262)	(262)	(262)	(262)	(33)	(101)
225	SKAGWAY CITY SD	(57)	(57)	(57)	(57)	(5)	(14)
227	CITY OF KLAWOCK	(302)	(302)	(302)	(302)	(23)	(73)
228	PETERSBURG CITY SD	(389)	(389)	(389)	(389)	2	6
230	ALEUTIANS EAST BOROUGH	(172)	(172)	(172)	(172)	37	116
235	CITY OF HUSLIA	(35)	(35)	(35)	(35)	(2)	(8)
237	CITY OF KALTAG	(14)	(14)	(14)	(14)	(10)	(31)
240	HAINES BOROUGH SD	(338)	(338)	(338)	(338)	(77)	(238)
242	CITY OF ELIM	-	-	-	-	-	-
243	CITY OF ATKA	(119)	(119)	(119)	(119)	(76)	(236)
244	ALEUTIANS EAST BOROUGH SD	(413)	(413)	(413)	(413)	(149)	(461)
246	DELTA/GREELY SD	(508)	(508)	(508)	(508)	(66)	(203)
247	LAKE AND PENINSULA BOROUGH	(188)	(188)	(188)	(188)	(48)	(149)
248	CITY AND BOROUGH OF YAKUTAT	(203)	(203)	(203)	(203)	115	358
249	CITY OF UNALAKLEET	(124)	(124)	(124)	(124)	64	198
251	KLAWOCK CITY SD	(185)	(185)	(185)	(185)	(23)	(71)
254	CITY OF MEKORYUK	-	-	-	-	-	-
255	ALASKA GATEWAY SD	(690)	(690)	(690)	(690)	103	320
257	PELICAN CITY SD	(10)	(10)	(10)	(10)	(4)	(11)
258	DENALI BOROUGH	(211)	(211)	(211)	(211)	(19)	(60)
259	CITY OF ALLAKAKET	-	-	-	-	-	-
260	CITY OF KACHEMAK	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	(3,307)	(3,307)	(3,307)	(3,307)	(87)	(268)
263	INTERIOR RHA	(326)	(326)	(326)	(326)	27	84
264	YAKUTAT SD	(66)	(66)	(66)	(66)	15	46
265	KAKE CITY SD	(136)	(136)	(136)	(136)	27	83
267	ALEUTIAN HOUSING AUTHORITY	(384)	(384)	(384)	(384)	(41)	(127)
270	BERING STRAITS RHA	(539)	(539)	(539)	(539)	(201)	(622)
271	CITY OF EGEGIK	4	4	4	4	11	33
275	ILISAGVIK COLLEGE	(2,608)	(2,608)	(2,608)	(2,608)	(95)	(294)
276	NORTH PACIFIC RIM HA	(223)	(223)	(223)	(223)	(13)	(41)
278	SAXMAN SEAPORT	(18)	(18)	(18)	(18)	30	92
279	TLINGIT-HAIDA RHA	(1,225)	(1,225)	(1,225)	(1,225)	(246)	(761)
280	CITY OF TOKSOOK BAY	-	-	-	-	-	-
281	BARANOF ISLAND HA	(223)	(223)	(223)	(223)	8	24
282	CITY OF DELTA JUNCTION	(235)	(235)	(235)	(235)	(74)	(231)
283	CITY OF ANDERSON	(19)	(19)	(19)	(19)	(4)	(13)
284	INTER-ISLAND FERRY AUTHORITY	(357)	(357)	(357)	(357)	1	5
286	CITY OF SELDOVIA	(40)	(40)	(40)	(40)	30	92
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(183)	(183)	(183)	(183)	18	55
290	CITY OF UPPER KALSKAG	(5)	(5)	(5)	(5)	2	5
291	CITY OF SHAKTOOLIK	(22)	(22)	(22)	(22)	(2)	(8)
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(356)	(356)	(356)	(356)	(47)	(146)
296	MUNICIPALITY OF SKAGWAY	(1,251)	(1,251)	(1,251)	(1,251)	183	567
297	CITY OF NULATO	(86)	(86)	(86)	(86)	10	32
298	CITY OF ANIAK	(33)	(33)	(33)	(33)	54	166
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(669)	(669)	(669)	(669)	699	2,166
<b>Total</b>		<b>(638,655)</b>	<b>(638,655)</b>	<b>(638,655)</b>	<b>(638,655)</b>	<b>(5,055)</b>	<b>(15,670)</b>

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

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

Employer Number	Employer Name	FY2017	FY2016
101	STATE OF ALASKA (EMPLOYER AND NONEMPLOYER)	6,096,974.95	8,399,133.79
102	SOUTHWEST REGION SD	15,116.32	19,213.98
103	ANNETTE ISLAND SD	12,405.67	14,473.14
104	BERING STRAIT SD	49,895.43	64,904.63
105	CHATHAM SD	4,076.44	4,932.09
106	ALASKA MUNICIPAL LEAGUE	-	-
107	CITY OF VALDEZ	58,587.65	72,971.43
108	JUNEAU BOROUGH SD	80,143.43	101,313.68
109	MATANUSKA-SUSITNA BOROUGH	141,391.16	182,797.36
110	MATANUSKA-SUSITNA BOROUGH SD	214,604.46	269,261.55
111	ANCHORAGE SD	602,178.04	764,100.28
112	COPPER RIVER SD	7,214.96	9,266.32
113	UNIVERSITY OF ALASKA	318,987.32	318,581.36
115	CITY OF KENAI	47,699.27	61,305.15
116	FAIRBANKS NORTH STAR BOROUGH	142,066.63	180,244.13
117	FAIRBANKS NORTH STAR BOROUGH SD	207,418.79	268,381.93
118	DENALI BOROUGH SD	11,574.83	15,471.61
120	CITY AND BOROUGH OF SITKA	67,026.19	89,696.03
121	CHUGACH SD	4,173.12	6,406.04
122	KETCHIKAN GATEWAY BOROUGH	28,723.59	41,750.83
123	CITY OF SOLDOTNA	27,883.66	39,397.47
124	IDITAROD AREA SD	7,241.67	6,404.11
125	KUSPUK SD	9,735.55	9,814.33
126	CITY AND BOROUGH OF JUNEAU	207,973.18	260,601.13
128	CITY OF KODIAK	47,924.33	59,576.89
129	CITY OF FAIRBANKS	33,064.31	42,861.24
131	CITY OF WASILLA	44,992.34	57,483.08
133	SITKA BOROUGH SD	20,639.89	29,315.10
134	CITY OF PALMER	30,400.67	35,244.52
135	CITY AND BOROUGH OF WRANGELL	12,619.92	18,538.07
136	CITY OF BETHEL	42,822.67	56,678.03
137	VALDEZ CITY SD	16,001.55	19,266.97
138	HOONAH CITY SD	3,031.78	6,132.37
139	CITY OF NOME	24,778.84	33,489.02
140	CITY OF KOTZEBUE	36,673.27	46,150.86
141	GALENA CITY SD	28,655.09	38,068.54
143	CITY OF PETERSBURG	28,611.06	39,639.68
144	BRISTOL BAY BOROUGH	15,556.03	19,328.65
145	NORTH SLOPE BOROUGH	503,342.27	661,013.18
146	WRANGELL PUBLIC SD	5,127.94	6,205.43
148	CITY OF CORDOVA	26,381.06	34,074.05
149	NOME CITY SD	11,068.07	17,376.90
151	CITY OF KING COVE	5,503.07	7,247.74
152	ALASKA HOUSING FINANCE CORPORATION	86,340.53	107,223.57
153	LOWER YUKON SD	38,903.92	47,168.32
154	NORTHWEST ARCTIC BOROUGH SD	58,961.56	77,591.23
155	SOUTHEAST ISLAND SD	6,568.80	8,707.24
156	PRIBILOF SD	1,426.07	1,731.37
157	LOWER KUSKOKWIM SD	95,736.89	125,014.93
158	KODIAK ISLAND BOROUGH SD	56,895.98	73,755.37

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

Employer Number	Employer Name	FY2017	FY2016
159	YUKON FLATS SD	6,561.58	9,260.55
160	YUKON / KOYUKUK SD	17,289.64	21,365.32
161	NORTH SLOPE BOROUGH SD	86,362.45	106,773.47
162	ALEUTIAN REGION SD	-	950.76
163	CORDOVA COMMUNITY MEDICAL CENTER	36,590.46	31,315.60
164	LAKE AND PENINSULA BOROUGH SD	14,533.08	18,536.54
165	SITKA COMMUNITY HOSPITAL	95,683.90	124,290.99
166	TANANA SD	857.28	1,614.50
167	SOUTHEAST REGIONAL RESOURCE CENTER	10,678.22	14,036.34
168	HYDABURG CITY SD	2,269.91	2,332.78
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	5,560.81	7,492.69
171	CITY OF BARROW	8,324.06	11,002.41
172	CITY OF SAINT PAUL	7,054.06	14,016.20
173	MUNICIPALITY OF ANCHORAGE	973,482.04	1,195,396.49
174	KODIAK ISLAND BOROUGH	17,659.78	20,798.72
175	NOME JOINT UTILITY SYSTEM	1,597.30	569.47
176	CITY OF SAND POINT	8,793.72	12,861.19
177	KETCHIKAN GATEWAY BOROUGH SD	49,995.95	63,254.29
178	CITY OF DILLINGHAM	25,268.88	33,940.96
179	CITY OF UNALASKA	81,754.66	105,899.47
180	KENAI PENINSULA BOROUGH	118,210.31	155,008.00
181	CITY OF KETCHIKAN	47,955.75	65,123.09
182	CITY OF SEWARD	27,999.05	35,791.83
183	CITY OF FORT YUKON	4,118.72	2,449.71
184	BRISTOL BAY BOROUGH SD	2,317.12	2,055.51
185	CORDOVA CITY SD	5,968.07	7,139.13
186	CITY OF CRAIG	12,429.39	17,648.74
187	PETERSBURG MEDICAL CENTER	48,532.04	61,060.79
189	HAINES BOROUGH	20,256.26	23,435.52
190	KENAI PENINSULA BOROUGH SD	125,292.57	163,086.33
191	CITY OF NORTH POLE	17,519.74	22,986.65
192	CITY OF GALENA	5,476.44	6,132.42
193	CITY OF NENANA	318.68	352.50
195	YUPIIT SD	9,385.60	8,796.10
196	NENANA CITY SD	12,299.84	15,470.38
198	CITY OF SAXMAN	825.96	2,104.60
199	CITY OF HOONAH	11,590.25	14,111.49
200	CITY OF PELICAN	1,105.63	1,103.24
202	CITY OF WHITTIER	8,221.90	9,475.89
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	17,703.71	25,312.45
204	CRAIG CITY SD	8,507.74	10,901.48
205	DILLINGHAM CITY SD	7,140.71	12,955.97
206	CITY OF THORNE BAY	4,344.07	5,369.82
208	CITY OF AKUTAN	11,454.47	8,039.99
209	UNALASKA CITY SD	5,922.14	6,965.51
211	KASHUNAMIUT SD	8,208.70	12,995.82
215	CITY OF HOMER	37,573.16	50,637.74
218	SPECIAL EDUCATION SERVICE AGENCY	2,729.78	3,654.27
219	BARTLETT REGIONAL HOSPITAL	250,455.48	304,823.44

State of Alaska Public Employees' Retirement System DCR - Retiree Medical  
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Employer Number	Employer Name	FY2017	FY2016
220	NORTHWEST ARCTIC BOROUGH	14,131.65	23,375.05
221	SAINT MARY'S SD	5,212.34	6,951.17
223	BRISTOL BAY RHA	9,342.60	12,946.19
224	COPPER RIVER BASIN RHA	4,442.73	6,346.73
225	SKAGWAY CITY SD	1,020.81	1,412.45
227	CITY OF KLAWOCK	5,405.64	7,462.99
228	PETERSBURG CITY SD	7,569.51	9,895.37
230	ALEUTIANS EAST BOROUGH	4,051.58	4,714.67
235	CITY OF HUSLIA	633.79	870.43
237	CITY OF KALTAG	74.16	258.42
240	HAINES BOROUGH SD	5,072.15	7,876.25
242	CITY OF ELIM	-	-
243	CITY OF ATKA	826.05	2,297.33
244	ALEUTIANS EAST BOROUGH SD	5,121.13	9,092.33
246	DELTA/GREELY SD	8,574.94	12,293.56
247	LAKE AND PENINSULA BOROUGH	2,707.15	4,319.10
248	CITY AND BOROUGH OF YAKUTAT	6,167.10	6,244.00
249	CITY OF UNALAKLEET	3,632.91	3,744.26
251	KLAWOCK CITY SD	3,134.31	4,474.73
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	15,375.86	18,511.28
257	PELICAN CITY SD	129.39	228.47
258	DENALI BOROUGH	3,706.81	5,171.40
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	-	-
262	COOK INLET HOUSING AUTHORITY	62,408.07	83,222.47
263	INTERIOR RHA	6,834.13	8,530.16
264	YAKUTAT SD	1,576.66	1,828.71
265	KAKE CITY SD	3,155.20	3,710.48
267	ALEUTIAN HOUSING AUTHORITY	6,656.12	9,384.26
270	BERING STRAITS RHA	6,562.33	11,813.14
271	CITY OF EGEKIK	131.20	-
275	ILISAGVIK COLLEGE	48,718.08	65,399.86
276	NORTH PACIFIC RIM HA	4,064.35	5,539.01
278	SAXMAN SEAPORT	925.91	741.56
279	TLINGIT-HAIDA RHA	18,974.50	28,807.26
280	CITY OF TOKSOOK BAY	-	-
281	BARANOF ISLAND HA	4,476.53	5,748.89
282	CITY OF DELTA JUNCTION	3,110.89	5,268.69
283	CITY OF ANDERSON	297.14	454.74
284	INTER-ISLAND FERRY AUTHORITY	6,952.68	9,093.47
286	CITY OF SELDOVIA	1,353.19	1,300.29
288	NORTHWEST INUPIAT HOUSING AUTHORITY	3,892.02	4,822.51
290	CITY OF UPPER KALSKAG	129.28	143.86
291	CITY OF SHAKTOOLIK	378.28	535.20
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	5,979.56	8,592.94
296	MUNICIPALITY OF SKAGWAY	27,791.78	33,520.68
297	CITY OF NULATO	1,869.00	2,284.88
298	CITY OF ANIAK	1,676.20	1,340.43
299	ALASKA GASLINE DEVELOPMENT CORPORATION	26,504.33	23,590.34
<b>Total</b>		<b>12,280,051.32</b>	<b>16,184,161.88</b>

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

		<b>FY2015</b>	<b>FY2014</b>	<b>FY2013</b>	<b>FY2012</b>
<b>Total</b>	<b>Total Plan Contributions</b>	<b>14,552,000</b>	<b>3,708,000</b>	<b>3,195,000</b>	<b>2,850,000</b>
		<b>FY2011</b>	<b>FY2010</b>	<b>FY2009</b>	<b>FY2008</b>
<b>Total</b>	<b>Total Plan Contributions</b>	<b>2,527,000</b>	<b>3,031,000</b>	<b>2,667,000</b>	<b>1,561,000</b>