



State of Alaska
Public Employees'
Retirement System

Supplement to the Actuarial Valuation Report
As of June 30, 2006

Individual Employer Information for Fiscal Year 2009



Submitted By:
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1 Introduction and Summary of Methods

The supplement to the annual actuarial valuation for the State of Alaska Public Employees' Retirement System (System) has been prepared as of June 30, 2006. The purposes of the report include:

- (1) a determination of the appropriate contribution rate for each employer in the System to be paid during the fiscal year ending June 30, 2009.
- (2) the provision of reporting and disclosure information for financial statements, governmental agencies and other interested parties.

The following schedules have been prepared and are included in this report:

- (1) Contribution rates for employers with active members
- (2) Unfunded liability for employers with no active members
- (3) Adjustments to retiree reserve
- (4) Disclosure under GASB Statement Nos. 27 & 43

In preparing this supplement, we have employed generally accepted actuarial methods and assumptions, in conjunction with member data provided to us by the Division of Retirement and Benefits and financial information provided in the financial statements audited by KPMG LLP, to determine a sound value for the System liability. The member data has not been audited, but it has been reviewed and found to be consistent, both internally and with prior years' data. A full description of the plan provisions, actuarial assumptions, methods and member data can be found in the State of Alaska Public Employees' Retirement System (PERS) actuarial valuation report as of June 30, 2006.

The contribution requirements are determined as a percentage of payroll, and reflect the cost of benefits accruing in 2006 and a fixed 25-year level percentage of pay amortization of the initial unfunded accrued liability and subsequent gains/losses for funding purposes. The amortization period is set by the Alaska Retirement Management Board (Board). Contribution levels are recommended by the Actuary and adopted by the Board each year. The Board adopted the contribution rates that are based on a level percent of pay amortization for funding purposes, but the contribution rates based on a level dollar amortization are required to be used for GASB disclosure purposes.

We believe that this report conforms with the requirements of the Alaska statutes, and where applicable, other federal and accounting laws, regulations and rules, as well as generally accepted actuarial principles and practices.

Sincerely,



David H. Sliskinsky, A.S.A., E.A., M.A.A.A.
Principal, Consulting Actuary



Michelle Reding DeLange, F.S.A., E.A., M.A.A.A.
Director, Consulting Actuary

1 Introduction and Summary of Methods *(continued)*

The undersigned actuary is responsible for all assumptions related to the average annual per capita health claims cost and the health care cost trend rates, and hereby affirms her qualification to render opinions in such matters, in accordance with the qualification standards of the American Academy of Actuaries.



Melissa Krumholz, A.S.A., M.A.A.A.
Senior Consultant, Health & Welfare

Date: October 11, 2007

1 Introduction and Summary of Methods *(continued)*

Background

Article 5 Sec 39.35.250 of Alaska Statutes describes the contribution rate for PERS employers. The contribution rate is the sum of the consolidated employer rate and the past service rate. The consolidated employer rate is the normal cost rate less the member's contribution rate. The rate is calculated for the plan in total and is paid by all employers. The past service rate is the amortization of the unfunded liability and calculated for each employer separately. The Statutes indicate that the amortization cannot exceed 40 years. The Board has adopted a closed amortization period of 25 years. Article 5 Sec 39.35.270 states that the contribution rate cannot be less than the consolidated employer rate.

Article 8 Sec. 39.35.620 of Alaska Statutes describes the process by which an employer may terminate participation in PERS. If an employer terminates, the employees affected become vested in their accrued benefits and may elect to either (i) retain their right to a benefit under the plan, or (ii) receive a refund of the employee contribution account. If the employee elects to retain the right to a benefit, the actuarial present value of the vested benefit shall be transferred from the employee contribution account to a retirement reserve account. The amount not covered by the employee's contribution account is transferred from the employer contribution account.

Member Data

The member data was provided by the Division of Retirement and Benefits. The accrued liability is allocated to each employer based upon the amount of service that member earned while at that specific employer. All past and current employers pay for increases in salary.

Adjusted Assets

The Division of Retirement and Benefits supplies us with the Employer Assets for Non-Retirees for each individual employer. The adjusted assets by employer as shown in Section 2.2(a) is calculated by adding the Employer Assets for Non-Retirees plus the Retiree Reserve from the prior year and the net change in the Retiree Reserve. The assets are then adjusted by the ratio of the total market value of assets (MVA) to the total actuarial value of assets (AVA). We then subtract Retiree Reserve to result in the final adjusted assets by employer. Finally, assets are adjusted for the surplus or shortfall for employers who no longer have active members. The next page shows the calculation of the adjusted assets for the State of Alaska (Employer 101).

1 Introduction and Summary of Methods *(continued)*

Adjusted Assets for State of Alaska	
	June 30, 2006
1. Employer Assets for Non-Retirees as of June 30, 2006 provided by Retirement & Benefits	\$ 709,963,728
2. Retiree Reserve as of June 30, 2005	4,135,086,479
3. Net Change in Retiree Reserve as of June 30, 2006	103,047,024
4. Total Employer Assets as of June 30, 2006 (1 + 2 + 3)	\$ 4,948,097,231
5. Conversion factor from MVA to AVA	0.9639038
6. Total Employer Actuarial Value of Assets as of June 30, 2006 (4 x 5)	\$ 4,769,489,724
7. Retiree Reserve as of June 30, 2006	4,267,635,250
8. Employer Actuarial Value of Assets for Non-Retirees as of June 30, 2006 (6 - 7)	\$ 501,854,474
9. Active and DV Accrued Liability for State of Alaska	\$ 3,532,785,627
10. Total Active and DV Accrued Liability for all PERS Employers with Active Members	\$ 7,072,322,104
11. Total Unfunded / (Surplus) for all PERS Employers without active members	\$ (5,436,295)
12. Unfunded/(Surplus) Allocated to State of Alaska (9 ÷ 10 x 11)	\$ (2,715,553)
13. Adjusted Assets as of June 30, 2006 (8 - 12)	\$ 504,570,027

We understand that Retirement and Benefits will be making changes on how they allocate assets by employer. Once this change is made, we will receive Total Employer Assets (item 4 above) from them.

1 Introduction and Summary of Methods *(continued)*

Adjustment to the Retiree Reserve

The Retiree Reserve as shown in Section 2.4 is the liability for all members and survivors who have commenced benefits. The amount to be transferred is the allocation of the difference between the actual Retiree Reserve and the amount of the Retiree Reserve on the PERS books as provided by the Division of Retirement and Benefits. The amount to transfer to the retiree reserve for the State of Alaska (Employer 101) is calculated as follows:

Amount to be Transferred to the Retiree Reserve for State of Alaska	
	June 30, 2006
1. Actual Retiree Reserve as of June 30, 2006	\$ 7,307,346,921
2. Total Retiree Reserve as of June 30, 2006 provided by Retirement & Benefits	7,256,842,085
3. Total Amount to be Transferred as of June 30, 2006 (1 – 2)	50,504,836
4. Unallocated Retiree Reserve as of June 30, 2006	1,467,045
5. Total Allocated Retiree Reserve as of June 30, 2006 (1 – 4)	7,305,879,876
6. Retiree Reserve for the State of Alaska as of June 30, 2006	\$ 4,267,635,250
7. Amount to be Transferred to the Retiree Reserve for the State of Alaska as of June 30, 2006 (6 ÷ 5 x 3)	29,501,747
8. Retiree Reserve for the State of Alaska as of June 30, 2005	\$ 4,135,086,479
9. Net Change in the Retiree Reserve for the State of Alaska as of June 30, 2006 (6 – 7 – 8)	\$ 103,047,024

The Net Change in Reserve is the amount that when added to the Retiree Reserve for the prior year and the amount to be transferred equals the Retiree Reserve as of the valuation date.

**2.1(a) Development of Average Employer Rate – FY09
For Peace Officer / Firefighter Members
State Members Only**

Consolidated Normal Cost Rate 13.72%

Past Service Rate	In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$ 401,215
(2) Adjusted Assets (excluding retiree reserve)	57,304
(3) Total Unfunded Liability, (1) - (2)	343,911
(4) Expected Unfunded Liability	327,819
(5) FY06 (Gain)/Loss, (3) – (4)	16,092
(6) Amortization Factor (25 Years)	15.864073
(7) FY06 (Gain)/Loss Amortization, (5) ÷ (6)	1,014
(8) Pre-Existing Past Service Cost Amortizations	22,500
(9) Total Amortization Payments	23,514
(10) Total Salaries	99,700
(11) Past Service Rate, (9) ÷ (10)	23.58%
(12) Total Employer Contribution Rate (Level Percent of Pay Amortization)	37.30%
(13) Total Employer Contribution Rate (Level Dollar Amortization)	45.70%

**2.1(b) Development of Average Employer Rate – FY09
For “Other Members”
State Members Only**

Consolidated Normal Cost Rate 13.72%

Past Service Rate	In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$ 3,131,570
(2) Adjusted Assets (excluding retiree reserve)	447,266
(3) Total Unfunded Liability, (1) - (2)	2,684,304
(4) Expected Unfunded Liability	2,228,799
(5) FY06 (Gain)/Loss, (3) – (4)	455,505
(6) Amortization Factor (25 Years)	15.864073
(7) FY06 (Gain)/Loss Amortization, (5) ÷ (6)	28,713
(8) Pre-Existing Past Service Cost Amortizations	152,028
(9) Total Amortization Payments	180,741
(10) Total Salaries	719,672
(11) Past Service Rate, (9) ÷ (10)	25.11%
(12) Total Employer Contribution Rate (Level Percent of Pay Amortization)	38.83%
(13) Total Employer Contribution Rate (Level Dollar Amount)	47.98%

**2.1(c) Development of Average Employer Rate – FY09
For Peace Officer / Firefighter Members
Municipality of Anchorage Members Only**

Consolidated Normal Cost Rate 13.72%

Past Service Rate	In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$ 75,268
(2) Adjusted Assets (excluding retiree reserve)	15,363
(3) Total Unfunded Liability, (1) - (2)	59,905
(4) Expected Unfunded Liability	44,803
(5) FY06 (Gain)/Loss, (3) – (4)	15,102
(6) Amortization Factor (25 Years)	15.864073
(7) FY06 (Gain)/Loss Amortization, (5) ÷ (6)	952
(8) Pre-Existing Past Service Cost Amortizations	2,993
(9) Total Amortization Payments	3,945
(10) Total Salaries	44,441
(11) Past Service Rate, (9) ÷ (10)	8.88%
(12) Total Employer Contribution Rate (Level Percent of Pay Amortization)	22.60%
(13) Total Employer Contribution Rate (Level Dollar Amortization)	25.94%

**2.1(d) Development of Average Employer Rate – FY09
For “Other Members”
Municipality of Anchorage Members Only**

Consolidated Normal Cost Rate 13.72%

Past Service Rate	In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$ 496,312
(2) Adjusted Assets (excluding retiree reserve)	101,304
(3) Total Unfunded Liability, (1) - (2)	395,008
(4) Expected Unfunded Liability	346,199
(5) FY06 (Gain)/Loss, (3) – (4)	48,809
(6) Amortization Factor (25 Years)	15.864073
(7) FY06 (Gain)/Loss Amortization, (5) ÷ (6)	3,077
(8) Pre-Existing Past Service Cost Amortizations	23,547
(9) Total Amortization Payments	26,624
(10) Total Salaries	102,221
(11) Past Service Rate, (9) ÷ (10)	26.05%
(12) Total Employer Contribution Rate (Level Percent of Pay Amortization)	39.77%
(13) Total Employer Contribution Rate (Level Dollar Amortization)	49.24%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
101	Alaska, State of	\$ 3,532,785,627	\$ 504,570,027	\$ 3,028,215,600	\$ 819,372,476	13.72%	24.93%	38.65%
102	Southwest Region School District	14,613,395	8,391,718	6,221,677	3,318,295	13.72%	12.49%	26.21%
103	Annette Island School District	3,339,185	3,080,794	258,391	1,137,780	13.72%	1.34%	15.06%
104	Bering Strait School District	31,244,538	19,396,832	11,847,706	7,079,296	13.72%	11.09%	24.81%
105	Chatham School District	5,303,452	1,728,103	3,575,349	754,240	13.72%	31.42%	45.14%
106	Alaska Municipal League	1,183,456	-74,420	1,257,876	300,817	13.72%	29.15%	42.87%
107	Valdez, City of	26,561,976	7,091,844	19,470,132	5,274,975	13.72%	24.91%	38.63%
108	Juneau Borough School District	48,031,766	16,321,330	31,710,436	9,551,672	13.72%	22.29%	36.01%
109	Matanuska-Susitna Borough ²	42,854,298	31,381,814	11,472,484	12,262,996	13.72%	16.90%	30.62%
110	Matanuska-Susitna Borough School District ²	93,564,673	17,990,191	75,574,482	22,300,400	13.72%	16.90%	30.62%
111	Anchorage School District	333,865,702	52,431,604	281,434,098	88,066,049	13.72%	21.49%	35.21%
112	Copper River School District	5,080,156	1,788,443	3,291,713	1,460,380	13.72%	15.25%	28.97%
113	University of Alaska ³	578,695,703	239,544,789	339,150,914	135,450,531	13.72%	16.82%	30.54%
115	Kenai, City of	23,663,330	2,275,182	21,388,148	5,358,393	13.72%	26.63%	40.35%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
116	Fairbanks North Star Borough	\$ 95,090,810	\$ 53,048,411	\$ 42,042,399	\$ 19,097,099	13.72%	14.77%	28.49%
117	Fairbanks North Star Borough School District	123,638,965	41,382,304	82,256,661	28,871,862	13.72%	19.07%	32.79%
118	Denali Borough School District	5,904,074	2,769,323	3,134,751	1,424,819	13.72%	14.86%	28.58%
120	Sitka, City and Borough	32,454,195	1,233,897	31,220,298	8,893,746	13.72%	23.59%	37.31%
121	Chugach School District	2,423,730	1,129,806	1,293,924	445,795	13.72%	19.38%	33.10%
122	Ketchikan Gateway Borough	14,657,804	5,479,999	9,177,805	4,335,290	13.72%	14.41%	28.13%
123	Soldotna, City of	12,407,563	5,545,752	6,861,811	2,710,157	13.72%	17.20%	30.92%
124	Iditarod Area School District	8,492,692	5,606,448	2,886,244	1,449,041	13.72%	13.62%	27.34%
125	Kuspuk School District	11,072,011	6,245,052	4,826,959	2,314,435	13.72%	13.86%	27.58%
126	Juneau, City & Borough of	125,523,576	28,313,631	97,209,945	28,084,601	13.72%	23.39%	37.11%
128	Kodiak, City of	24,732,779	-127,460	24,860,239	5,687,286	13.72%	29.37%	43.09%
129	Fairbanks, City of ⁴	48,336,338	-81,241,255	129,577,593	6,946,510	13.72%	126.43%	140.15%
131	Wasilla, City of	13,375,593	6,745,950	6,629,643	4,837,580	13.72%	9.12%	22.84%
132	Skagway, City of	5,635,132	2,604,159	3,030,973	1,676,696	13.72%	12.09%	25.81%
133	Sitka, Greater Borough School District	9,543,243	1,888,400	7,654,843	2,253,642	13.72%	23.06%	36.78%
134	Palmer, City of	12,747,524	3,346,640	9,400,884	3,231,147	13.72%	19.62%	33.34%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
135	Wrangell, City of	\$ 13,841,697	\$ 729,772	\$ 13,111,925	\$ 2,662,706	13.72%	32.76%	46.48%
136	Bethel, City of	18,730,299	14,299,403	4,430,896	5,435,694	13.72%	5.34%	19.06%
137	Valdez School District	8,760,219	342,474	8,417,745	2,122,818	13.72%	26.45%	40.17%
138	Hoonah School District	3,299,154	538,379	2,760,775	662,738	13.72%	29.28%	43.00%
139	Nome, City of	11,145,823	2,916,555	8,229,268	2,423,235	13.72%	22.60%	36.32%
140	Kotzebue, City of	12,843,118	10,256,223	2,586,895	3,226,643	13.72%	4.98%	18.70%
141	Galena City School District	8,959,507	4,218,289	4,741,218	2,966,140	13.72%	10.56%	24.28%
143	Petersburg, City of	16,563,805	3,134,608	13,429,197	3,970,646	13.72%	23.02%	36.74%
144	Bristol Bay Borough	7,677,641	3,974,866	3,702,775	1,590,978	13.72%	15.51%	29.23%
145	North Slope Borough	190,362,145	134,856,451	55,505,694	36,880,567	13.72%	9.99%	23.71%
146	Wrangell School District	4,184,701	1,392,872	2,791,829	685,591	13.72%	27.16%	40.88%
148	Cordova, City of	8,991,852	-56,367	9,048,219	2,295,831	13.72%	26.49%	40.21%
149	Nome Public Schools	6,217,234	2,390,179	3,827,055	1,577,404	13.72%	16.46%	30.18%
151	King Cove, City of	3,110,797	1,538,777	1,572,020	855,196	13.72%	12.33%	26.05%
152	Alaska Housing Finance Corp. ⁵	73,843,738	43,042,116	30,801,622	17,587,726	13.72%	11.75%	25.47%
153	Lower Yukon School District	27,328,896	12,420,936	14,907,960	5,673,583	13.72%	17.52%	31.24%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
154	Northwest Arctic School District	\$ 33,694,579	\$ 24,525,125	\$ 9,169,454	\$ 8,147,345	13.72%	7.36%	21.08%
155	Southeast Island School District	4,232,261	-141,245	4,373,506	986,924	13.72%	29.88%	43.60%
156	Pribilof Region School District	3,931,923	2,217,193	1,714,730	702,447	13.72%	16.28%	30.00%
157	Lower Kuskokwim School District	80,422,360	46,093,819	34,328,541	22,256,240	13.72%	10.11%	23.83%
158	Kodiak Island School District	25,974,687	9,109,948	16,864,739	5,340,399	13.72%	21.11%	34.83%
159	Yukon Flats School District	7,296,888	5,324,964	1,971,924	1,222,521	13.72%	10.34%	24.06%
160	Yukon Koyukuk School District	10,969,934	7,869,062	3,100,872	2,344,357	13.72%	8.52%	22.24%
161	North Slope Borough School District	44,609,863	22,006,382	22,603,481	8,522,783	13.72%	17.80%	31.52%
162	Aleutian Region School District ⁶	856,754	3,639,531	-2,782,777	162,348	13.72%	-13.72%	0.00%
163	Cordova Community Hospital	8,678,506	4,261,728	4,416,778	2,167,546	13.72%	13.74%	27.46%
164	Lake & Peninsula School District	10,960,746	4,150,683	6,810,063	2,716,575	13.72%	16.60%	30.32%
165	Sitka Community Hospital	18,270,368	7,460,953	10,809,415	4,485,458	13.72%	16.16%	29.88%
166	Tanana City School District	2,008,192	1,603,781	404,411	139,515	13.72%	19.28%	33.00%
167	Southeast Regional Resource Center	5,111,650	2,003,940	3,107,710	1,297,253	13.72%	16.14%	29.86%
168	Hydaburg City School District	1,047,989	879,508	168,481	132,931	13.72%	9.06%	22.78%
169	Tanana, City of	1,288,026	1,506,202	-218,176	155,626	13.72%	-9.33%	4.39%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
170	North Pacific Fisheries Management Council	\$ 4,774,712	\$ 1,651,073	\$ 3,123,639	\$ 1,437,851	13.72%	14.56%	28.28%
171	Barrow, City of	5,459,103	3,852,077	1,607,026	1,583,797	13.72%	6.72%	20.44%
172	Saint Paul, City of	8,919,959	5,596,802	3,323,157	1,193,202	13.72%	18.21%	31.93%
173	Anchorage, Municipality of ⁷	571,580,505	116,667,179	454,913,326	146,661,750	13.72%	20.84%	34.56%
174	Kodiak Island Borough	14,415,801	4,880,965	9,534,836	2,230,259	13.72%	28.60%	42.32%
175	Nome Joint Utilities	3,288,261	1,856,320	1,431,941	844,851	13.72%	10.62%	24.34%
176	Sand Point, City of	3,785,194	1,962,412	1,822,782	819,359	13.72%	14.71%	28.43%
177	Ketchikan Gateway Borough School District	16,002,793	6,620,104	9,382,689	3,407,680	13.72%	18.45%	32.17%
178	Dillingham, City of	9,952,984	5,980,441	3,972,543	2,134,479	13.72%	12.63%	26.35%
179	Unalaska, City of	31,000,493	19,107,408	11,893,085	9,128,220	13.72%	8.77%	22.49%
180	Kenai Peninsula Borough	60,554,164	19,054,246	41,499,918	13,447,147	13.72%	20.90%	34.62%
181	Ketchikan, City of	33,716,838	-1,011,519	34,728,357	7,653,758	13.72%	30.85%	44.57%
182	Seward, City of	19,096,126	9,646,334	9,449,792	3,983,759	13.72%	15.94%	29.66%
183	Fort Yukon, City of	1,204,853	1,134,158	70,695	289,992	13.72%	1.22%	14.94%
184	Bristol Bay Borough School District	4,971,219	2,720,826	2,250,393	665,165	13.72%	23.01%	36.73%
185	Cordova Public School District	4,620,250	822,759	3,797,491	647,694	13.72%	39.48%	53.20%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
186	Craig, City of	\$ 7,742,965	\$ 3,937,349	\$ 3,805,616	\$ 1,588,572	13.72%	16.26%	29.98%
187	Petersburg General Hospital	9,156,183	5,528,386	3,627,797	3,977,641	13.72%	5.98%	19.70%
189	Haines Borough ⁸	7,523,581	2,861,039	4,662,542	1,851,683	13.72%	17.49%	31.21%
190	Kenai Peninsula Borough School District	69,046,382	13,725,186	55,321,196	15,886,889	13.72%	23.29%	37.01%
191	North Pole, City of	9,385,869	4,498,847	4,887,022	1,762,147	13.72%	18.72%	32.44%
192	Galena, City of	5,545,606	4,337,014	1,208,592	1,713,752	13.72%	4.49%	18.21%
193	Nenana, City of	1,593,003	867,143	725,860	210,468	13.72%	23.48%	37.20%
195	Yupit School District	3,299,627	1,502,597	1,797,030	1,732,593	13.72%	6.66%	20.38%
196	Nenana City Public School District	3,216,095	2,192,645	1,023,450	1,381,121	13.72%	5.10%	18.82%
198	Saxman, City of	1,342,955	339,583	1,003,372	102,606	13.72%	66.47%	80.19%
199	Hoonah, City of	2,154,066	1,194,791	959,275	539,296	13.72%	12.17%	25.89%
200	Pelican, City of	1,161,062	676,309	484,753	193,659	13.72%	16.41%	30.13%
202	Whittier, City of	2,240,651	993,845	1,246,806	841,650	13.72%	9.58%	23.30%
203	Anchorage, Municipal Parking Authority	5,046,408	2,545,992	2,500,416	1,124,763	13.72%	14.81%	28.53%
204	Craig City School District	4,141,231	1,957,542	2,183,689	1,107,041	13.72%	13.30%	27.02%
205	Dillingham City School District	6,143,541	3,850,253	2,293,288	1,323,510	13.72%	11.53%	25.25%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
206	Thorne Bay, City of	\$ 958,287	\$ 719,335	\$ 238,952	\$ 257,241	13.72%	6.82%	20.54%
208	Akutan, City of	904,154	1,268,659	-364,505	306,544	13.72%	-7.67%	6.05%
209	Unalaska School District	3,289,776	2,088,427	1,201,349	818,084	13.72%	10.02%	23.74%
211	Kashunamiut School District	5,529,482	3,028,865	2,500,617	1,179,386	13.72%	14.08%	27.80%
215	Homer, City of	22,111,535	9,028,808	13,082,727	4,906,872	13.72%	17.96%	31.68%
218	Special Education Service Agency	1,888,850	1,237,037	651,813	394,848	13.72%	10.76%	24.48%
219	Bartlett Memorial Hospital	57,794,882	33,618,423	24,176,459	19,577,503	13.72%	8.19%	21.91%
220	Northwest Arctic Borough	2,671,366	2,359,915	311,451	1,076,425	13.72%	1.94%	15.66%
221	Saint Mary's School District	2,412,290	1,943,227	469,063	477,599	13.72%	6.40%	20.12%
222	Selawik, City of	9,134	64,351	-55,217	0	13.72%	0.00%	13.72%
223	Bristol Bay Housing Authority	3,297,586	2,391,668	905,918	1,340,867	13.72%	4.51%	18.23%
224	Copper River Basin Regional Housing Authority	994,706	1,133,063	-138,357	502,345	13.72%	-1.60%	12.12%
225	Skagway City School District	534,292	389,544	144,748	311,794	13.72%	3.65%	17.37%
227	Klawock, City of	2,084,534	1,945,181	139,353	631,908	13.72%	1.49%	15.21%
228	Petersburg Public School District	4,598,204	1,739,827	2,858,377	962,254	13.72%	19.52%	33.24%
230	Aleutians East Borough	2,453,901	1,711,079	742,822	754,383	13.72%	6.52%	20.24%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
232	Bering Straits CRSA	\$ 16,234	\$ 219,799	\$ -203,565	\$ 0	13.72%	0.00%	13.72%
235	Huslia, City of	510,003	278,945	231,058	122,060	13.72%	13.26%	26.98%
237	Kaltag, City of	330,571	92,424	238,147	0	13.72%	57.88%	71.60%
240	Haines Borough School District	2,648,389	1,225,249	1,423,140	531,742	13.72%	18.03%	31.75%
241	Noorvik, City of	549,645	376,822	172,823	67,961	13.72%	16.42%	30.14%
242	Elim, City of	193,876	49,047	144,829	0	13.72%	50.22%	63.94%
243	Atka, City of	432,295	149,718	282,577	99,213	13.72%	18.79%	32.51%
244	Aleutians East Borough School District	3,734,101	1,910,288	1,823,813	965,480	13.72%	12.85%	26.57%
245	Aleutians West CRSA	451,602	272,929	178,673	51,929	13.72%	23.50%	37.22%
246	Delta/Greely School District	4,081,866	1,074,318	3,007,548	1,402,877	13.72%	14.32%	28.04%
247	Lake & Peninsula Borough	2,341,916	780,072	1,561,844	405,577	13.72%	25.90%	39.62%
248	Yakutat, City of	2,288,065	678,057	1,610,008	641,675	13.72%	16.38%	30.10%
249	Unalakleet, City of	599,681	262,111	337,570	100,459	13.72%	22.93%	36.65%
251	Klawock City School District	2,710,818	1,333,524	1,377,294	510,344	13.72%	18.21%	31.93%
254	Mekoryuk, City of	2,154	-22,236	24,390	0	13.72%	4.14%	17.86%
255	Alaska Gateway School District	4,319,198	2,372,360	1,946,838	1,368,459	13.72%	9.46%	23.18%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
256	St. George, City of	\$ 1,429,384	\$ 1,694,947	\$ -265,563	\$ 0	13.72%	0.00%	13.72%
257	Pelican School District	759,485	653,695	105,790	126,363	13.72%	5.46%	19.18%
258	Denali Borough	1,462,916	507,288	955,628	163,347	13.72%	41.10%	54.82%
259	Allakaket, City of	169,405	131,413	37,992	28,137	13.72%	8.66%	22.38%
260	Kachemak, City of	166,692	-79,953	246,645	56,483	13.72%	29.25%	42.97%
262	Cook Inlet Housing Authority	6,936,557	4,806,724	2,129,833	4,152,344	13.72%	3.39%	17.11%
263	Interior Regional Housing Authority	2,940,091	2,442,183	497,908	1,061,054	13.72%	3.19%	16.91%
264	Yakutat City School District	1,117,304	661,073	456,231	443,081	13.72%	6.79%	20.51%
265	Kake City School District	1,443,172	681,460	761,712	374,372	13.72%	13.89%	27.61%
266	Quinhagak, City of	25,563	53,959	-28,396	52,898	13.72%	-3.53%	10.19%
267	Aleutian Housing Authority	1,657,226	1,024,441	632,785	888,115	13.72%	4.75%	18.47%
270	Bering Straits Regional Housing Authority	2,191,058	1,450,817	740,241	896,334	13.72%	5.46%	19.18%
271	Egegik, City of	226,900	27,868	199,032	46,145	13.72%	27.91%	41.63%
275	Ilisagvik College	8,260,926	7,257,906	1,003,020	3,532,325	13.72%	1.90%	15.62%
276	North Pacific Rim Housing Authority	2,639,579	1,533,395	1,106,184	1,221,080	13.72%	5.83%	19.55%
278	Saxman Seaport	269,131	87,614	181,517	70,199	13.72%	16.96%	30.68%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

		Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
279	Tlingit-Haida Regional Housing Authority	\$ 4,794,105	\$ 2,895,759	\$ 1,898,346	\$ 2,276,411	13.72%	5.72%	19.44%
280	Toksook Bay, City of	110,801	28,340	82,461	51,442	13.72%	10.27%	23.99%
281	Baranof Island Housing Authority	755,758	524,113	231,645	457,142	13.72%	3.18%	16.90%
282	Delta Junction, City of	402,893	172,722	230,171	297,344	13.72%	4.96%	18.68%
283	Anderson, City of	28,201	304,805	-276,604	44,795	13.72%	-13.72%	0.00%
284	Inter-Island Ferry Authority	1,012,845	601,244	411,601	1,052,626	13.72%	2.48%	16.20%
285	Hooper Bay, City of	13,254	63,148	-49,894	0	13.72%	0.00%	13.72%
286	Seldovia, City of	149,478	64,856	84,622	64,440	13.72%	8.61%	22.33%
287	Koyuk, City of	48,314	21,172	27,142	25,091	13.72%	6.92%	20.64%
288	Northwest Inupiat Housing Authority	1,582,428	897,594	684,834	1,001,581	13.72%	4.51%	18.23%
290	Upper Kalskag, City of	64,553	24,031	40,522	64,717	13.72%	3.93%	17.65%

2.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2009 – Active Employers (continued)

	Accrued Liability	Adjusted Assets ¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
291 Shaktoolik, City of	3,011	8,350	-5,339	0	13.72%	0.00%	13.72%
293 Tagiugmiullu Nunamiullu Housing Authority	776,148	594,716	181,432	1,260,484	13.72%	0.92%	14.64%
294 City of Mountain Village ⁹	<u>20,417</u>	<u>13,381</u>	<u>7,036</u>	<u>31,824</u>	13.72%	1.39%	15.11%
Subtotal	\$ 7,072,322,104	\$ 1,724,816,418	\$ 5,347,505,686	\$ 1,676,318,127			

¹ Adjusted assets shown include adjustment for excess assets in 2.2(b).

² The rates for Employers 109 and 110 have been calculated by aggregating liabilities, assets, and salaries for the two employers.

³ Employer 119 was combined under employer 113.

⁴ Employer 130 was combined under employer 129.

⁵ Employer 127 was combined under employer 152.

⁶ Employers 142 and 188 were combined under employer 162.

⁷ Employer 269 was combined under employer 173.

⁸ Employers 114 and 194 were combined under employer 189.

⁹ Employer 294 terminated effective July 12, 2006. The next supplement report will show this employer in Section 2.2(b).

2.2(b) P.E.R.S. Contribution Rates for Fiscal Year 2009 – No Active Employees

	Accrued Liability	Adjusted Assets	Unfunded Liability
147 Alaska Unorganized Borough (Inactive)	\$ 779,469	\$ 8,758,294	\$ -7,978,825
150 Terminated Employers (Inactive)	119,706	5,394,735	-5,275,029
197 Unalakleet, City of (Terminated)	52,302	74,292	-21,990
201 City of Kake (Terminated)	0	-66,340	66,340
210 Stebbins, City of (Terminated)	0	0	0
212 Seward General Hospital (Terminated)	4,303,276	-2,193,044	6,496,320
213 Wainwright, City of (Terminated)	11,429	110,915	-99,486
214 Saint Mary's, City of (Terminated)	1,105,556	811,539	294,017
216 Ruby, City of (Terminated)	290,517	-180,194	470,711
217 Emmonak, City of (Terminated)	259,039	133,686	125,353
226 Hooper Bay, City of (Terminated)	0	104,433	-104,433
229 Bristol Bay Coastal RSA (Terminated)	436,181	323,300	112,881
231 Kivalina City Council (Inactive)	845	86,388	-85,543
233 Shishmaref, City of (Terminated)	131,232	54,167	77,065
234 Adak Region School District (Terminated)	0	-14,747	14,747
236 Mountain Village, City of (Terminated)	0	160,527	-160,527

2.2(b) P.E.R.S. Contribution Rates for Fiscal Year 2009 – No Active Employees (continued)

	Accrued Liability	Adjusted Assets ¹⁰	Unfunded Liability
238 Koyuk, City of (Terminated)	\$ 0	\$ 37,494	\$ -37,494
239 Lower Kalskag, City of (Terminated)	62,171	-57,320	119,491
250 Diomedea Joint Utilities (Terminated)	30,859	11,346	19,513
252 Old Harbor, City of (Terminated)	365,100	66,888	298,212
253 Grayling, City of (Terminated)	0	15,412	-15,412
261 Nuiqsut, City of (Terminated)	1,563	110,341	-108,778
268 Marshall, City of (Terminated)	0	77,094	-77,094
272 Point Hope, City of (Terminated)	70,853	-17,742	88,595
273 Anaktuvuk Pass, City of (Terminated)	22,845	6,724	16,121
277 Kake, City of (Terminated)	583,389	331,364	252,025
289 Angoon, City of (Terminated)	117,878	40,952	76,926
292 Eek, City of (Inactive)	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$ 8,744,209	\$ 14,180,504	\$ (5,436,295) ¹⁰

2.2(b) P.E.R.S. Contribution Rates for Fiscal Year 2009 – No Active Employees (continued)

	Accrued Liability	Adjusted Assets ¹¹	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
State & Political Subdivision Totals	\$ 7,081,066,314	\$ 1,733,560,628	\$ 5,347,505,686	\$ 1,676,318,127	13.72%	21.50%	35.22%

¹⁰ Excess assets allocated to employers listed in 2.2(a) based on the employer's share of total accrued liabilities.

¹¹ Adjusted assets shown include adjustment for excess in 2.2(b).

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using Level % of Pay	Total Rate Using Level Dollar
101	Alaska, State of	14.48%	21.06%	35.54%	35.54%	44.01%	13.72%	24.93%		38.65%	47.71%
102	Southwest Region School District	14.48%	11.13%	25.61%	25.61%	30.08%	13.72%	12.49%		26.21%	30.84%
103	Annette Island School District	14.48%	-2.95%	11.53%	14.48%	14.48%	13.72%	1.34%		15.06%	15.66%
104	Bering Strait School District	14.48%	7.13%	21.61%	21.61%	24.49%	13.72%	11.09%		24.81%	28.95%
105	Chatham School District	14.48%	38.99%	53.47%	53.47%	69.18%	13.72%	31.42%		45.14%	56.86%
106	Alaska Municipal League	14.48%	27.50%	41.98%	41.98%	52.74%	13.72%	29.15%		42.87%	52.94%
107	Valdez, City of	14.48%	22.66%	37.14%	37.14%	46.32%	13.72%	24.91%		38.63%	47.67%
108	Juneau Borough School District	14.48%	17.66%	32.14%	32.14%	39.28%	13.72%	22.29%		36.01%	44.17%
109	Matanuska-Susitna Borough	14.48%	13.80%	28.28%	28.28%	33.89%	13.72%	16.90%		30.62%	22.16%
110	Matanuska-Susitna Borough School District	14.48%	13.80%	28.28%	28.28%	33.89%	13.72%	16.90%		30.62%	44.87%
111	Anchorage School District	14.48%	18.79%	33.27%	33.27%	40.89%	13.72%	21.49%		35.21%	43.06%
112	Copper River School District	14.48%	17.10%	31.58%	31.58%	38.55%	13.72%	15.25%		28.97%	34.49%
113	University of Alaska	14.48%	13.75%	28.23%	28.23%	33.75%	13.72%	16.82%		30.54%	36.69%
115	Kenai, City of	14.48%	22.19%	36.67%	36.67%	45.71%	13.72%	26.63%		40.35%	50.19%
116	Fairbanks North Star Borough	14.48%	11.08%	25.56%	25.56%	29.98%	13.72%	14.77%		28.49%	33.90%
117	Fairbanks North Star Borough School District	14.48%	15.65%	30.13%	30.13%	36.49%	13.72%	19.07%		32.79%	39.80%
118	Denali Borough School District	14.48%	20.16%	34.64%	34.64%	42.65%	13.72%	14.86%		28.58%	33.97%
120	Sitka, City and Borough	14.48%	20.52%	35.00%	35.00%	43.31%	13.72%	23.59%		37.31%	45.93%
121	Chugach School District	14.48%	19.73%	34.21%	34.21%	42.23%	13.72%	19.38%		33.10%	40.25%

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009 (continued)

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using % of Pay	Total Rate Using Level Dollar
122	Ketchikan Gateway Borough	14.48%	12.65%	27.13%	27.13%	32.18%	13.72%	14.41%		28.13%	33.29%
123	Soldotna, City of	14.48%	13.93%	28.41%	28.41%	33.94%	13.72%	17.20%		30.92%	37.10%
124	Iditarod Area School District	14.48%	15.35%	29.83%	29.83%	35.80%	13.72%	13.62%		27.34%	32.19%
125	Kuspuk School District	14.48%	12.53%	27.01%	27.01%	32.06%	13.72%	13.86%		27.58%	32.73%
126	Juneau, City & Borough of	14.48%	20.03%	34.51%	34.51%	42.56%	13.72%	23.39%		37.11%	45.58%
128	Kodiak, City of	14.48%	23.86%	38.34%	38.34%	48.05%	13.72%	29.37%		43.09%	53.82%
129	Fairbanks, City of	14.48%	121.43%	135.91%	135.91%	184.95%	13.72%	126.43%		140.15%	185.74%
131	Wasilla, City of	14.48%	7.04%	21.52%	21.52%	24.38%	13.72%	9.12%		22.84%	26.22%
132	Skagway, City of	14.48%	7.78%	22.26%	22.26%	25.36%	13.72%	12.09%		25.81%	30.26%
133	Sitka, Greater Borough School District	14.48%	25.73%	40.21%	40.21%	50.66%	13.72%	23.06%		36.78%	45.07%
134	Palmer, City of	14.48%	20.31%	34.79%	34.79%	43.05%	13.72%	19.62%		33.34%	40.47%
135	Wrangell, City of	14.48%	23.66%	38.14%	38.14%	47.74%	13.72%	32.76%		46.48%	58.63%
136	Bethel, City of	14.48%	2.10%	16.58%	16.58%	17.40%	13.72%	5.34%		19.06%	21.09%
137	Valdez School District	14.48%	22.92%	37.40%	37.40%	46.80%	13.72%	26.45%		40.17%	49.94%
138	Hoonah School District	14.48%	22.13%	36.61%	36.61%	45.14%	13.72%	29.28%		43.00%	52.99%
139	Nome, City of	14.48%	15.31%	29.79%	29.79%	36.02%	13.72%	22.60%		36.32%	44.70%
140	Kotzebue, City of	14.48%	1.79%	16.27%	16.27%	17.13%	13.72%	4.98%		18.70%	20.75%
141	Galena City School District	14.48%	6.59%	21.07%	21.07%	23.72%	13.72%	10.56%		24.28%	28.24%
143	Petersburg, City of	14.48%	19.05%	33.53%	33.53%	41.15%	13.72%	23.02%		36.74%	44.99%
144	Bristol Bay Borough	14.48%	10.98%	25.46%	25.46%	29.90%	13.72%	15.51%		29.23%	34.97%

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009 (continued)

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using Level % of Pay	Total Rate Using Level Dollar
145	North Slope Borough	14.48%	6.06%	20.54%	20.54%	22.96%	13.72%	9.99%		23.71%	27.43%
146	Wrangell School District	14.48%	19.49%	33.97%	33.97%	41.94%	13.72%	27.16%		40.88%	50.92%
148	Cordova, City of	14.48%	26.98%	41.46%	41.46%	52.49%	13.72%	26.49%		40.21%	49.88%
149	Nome Public Schools	14.48%	14.37%	28.85%	28.85%	34.58%	13.72%	16.46%		30.18%	36.11%
151	King Cove, City of	14.48%	8.59%	23.07%	23.07%	26.53%	13.72%	12.33%		26.05%	30.57%
152	Alaska Housing Finance Corp.	14.48%	8.72%	23.20%	23.20%	26.68%	13.72%	11.75%		25.47%	29.77%
153	Lower Yukon School District	14.48%	14.89%	29.37%	29.37%	35.46%	13.72%	17.52%		31.24%	37.72%
154	Northwest Arctic School District	14.48%	4.39%	18.87%	18.87%	20.70%	13.72%	7.36%		21.08%	23.89%
155	Southeast Island School District	14.48%	38.55%	53.03%	53.03%	68.73%	13.72%	29.88%		43.60%	54.46%
156	Pribilof Region School District	14.48%	10.61%	25.09%	25.09%	29.28%	13.72%	16.28%		30.00%	36.02%
157	Lower Kuskokwim School District	14.48%	7.09%	21.57%	21.57%	24.45%	13.72%	10.11%		23.83%	27.67%
158	Kodiak Island School District	14.48%	18.94%	33.42%	33.42%	41.11%	13.72%	21.11%		34.83%	42.60%
159	Yukon Flats School District	14.48%	1.94%	16.42%	16.42%	17.17%	13.72%	10.34%		24.06%	28.12%
160	Yukon Koyukuk School District	14.48%	3.93%	18.41%	18.41%	20.02%	13.72%	8.52%		22.24%	25.56%
161	North Slope Borough School District	14.48%	10.77%	25.25%	25.25%	29.57%	13.72%	17.80%		31.52%	38.04%
162	Aleutian Region School District	14.48%	-14.48%	0.00%	14.48%	14.48%	13.72%	-13.72%	13.72%	13.72%	13.72%
163	Cordova Community Hospital	14.48%	11.01%	25.49%	25.49%	29.97%	13.72%	13.74%		27.46%	32.45%
164	Lake & Peninsula School District	14.48%	16.45%	30.93%	30.93%	37.60%	13.72%	16.60%		30.32%	36.52%
165	Sitka Community Hospital	14.48%	12.90%	27.38%	27.38%	32.58%	13.72%	16.16%		29.88%	35.80%
166	Tanana City School District	14.48%	3.33%	17.81%	17.81%	18.98%	13.72%	19.28%		33.00%	40.17%

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009 (continued)

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using Level % of Pay	Total Rate Using Level Dollar
167	Southeast Regional Resource Center	14.48%	14.13%	28.61%	28.61%	34.41%	13.72%	16.14%		29.86%	35.73%
168	Hydaburg City School District	14.48%	8.49%	22.97%	22.97%	25.87%	13.72%	9.06%		22.78%	25.80%
169	Tanana, City of	14.48%	-14.48%	0.00%	14.48%	14.48%	13.72%	-9.33%	9.33%	13.72%	13.72%
170	North Pacific Fisheries Management Council	14.48%	11.09%	25.57%	25.57%	30.04%	13.72%	14.56%		28.28%	33.62%
171	Barrow, City of	14.48%	2.38%	16.86%	16.86%	17.70%	13.72%	6.72%		20.44%	22.96%
172	Saint Paul, City of	14.48%	9.89%	24.37%	24.37%	28.44%	13.72%	18.21%		31.93%	38.87%
173	Anchorage, Municipality of	14.48%	17.68%	32.16%	32.16%	39.33%	13.72%	20.84%		34.56%	42.18%
174	Kodiak Island Borough	14.48%	24.66%	39.14%	39.14%	49.23%	13.72%	28.60%		42.32%	52.84%
175	Nome Joint Utilities	14.48%	5.72%	20.20%	20.20%	22.82%	13.72%	10.62%		24.34%	28.64%
176	Sand Point, City of	14.48%	10.98%	25.46%	25.46%	29.98%	13.72%	14.71%		28.43%	33.93%
177	Ketchikan Gateway Borough School District	14.48%	14.22%	28.70%	28.70%	34.44%	13.72%	18.45%		32.17%	38.94%
178	Dillingham, City of	14.48%	10.04%	24.52%	24.52%	28.49%	13.72%	12.63%		26.35%	30.90%
179	Unalaska, City of	14.48%	6.33%	20.81%	20.81%	23.34%	13.72%	8.77%		22.49%	25.69%
180	Kenai Peninsula Borough	14.48%	16.36%	30.84%	30.84%	37.39%	13.72%	20.90%		34.62%	42.17%
181	Ketchikan, City of	14.48%	27.20%	41.68%	41.68%	52.61%	13.72%	30.85%		44.57%	55.64%
182	Seward, City of	14.48%	11.93%	26.41%	26.41%	31.14%	13.72%	15.94%		29.66%	35.48%
183	Fort Yukon, City of	14.48%	-4.90%	9.58%	14.48%	14.48%	13.72%	1.22%		14.94%	15.62%
184	Bristol Bay Borough School District	14.48%	20.27%	34.75%	34.75%	42.77%	13.72%	23.01%		36.73%	44.99%
185	Cordova Public School District	14.48%	30.26%	44.74%	44.74%	56.88%	13.72%	39.48%		53.20%	67.59%
186	Craig, City of	14.48%	13.70%	28.18%	28.18%	33.56%	13.72%	16.26%		29.98%	35.84%

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009 (continued)

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using % of Pay	Total Rate Using Level Dollar
187	Petersburg General Hospital	14.48%	5.11%	19.59%	19.59%	21.73%	13.72%	5.98%		19.70%	21.97%
189	Haines Borough	14.48%	21.04%	35.52%	35.52%	43.85%	13.72%	17.49%		31.21%	37.29%
190	Kenai Peninsula Borough School District	14.48%	22.00%	36.48%	36.48%	45.44%	13.72%	23.29%		37.01%	45.58%
191	North Pole, City of	14.48%	14.42%	28.90%	28.90%	34.59%	13.72%	18.72%		32.44%	39.24%
192	Galena, City of	14.48%	1.67%	16.15%	16.15%	16.88%	13.72%	4.49%		18.21%	19.99%
193	Nenana, City of	14.48%	19.63%	34.11%	34.11%	41.79%	13.72%	23.48%		37.20%	45.62%
195	Yupit School District	14.48%	2.65%	17.13%	17.13%	18.26%	13.72%	6.66%		20.38%	22.99%
196	Nenana City Public School District	14.48%	5.09%	19.57%	19.57%	21.62%	13.72%	5.10%		18.82%	20.62%
198	Saxman, City of	14.48%	65.48%	79.96%	79.96%	105.76%	13.72%	66.47%		80.19%	104.08%
199	Hoonah, City of	14.48%	9.27%	23.75%	23.75%	27.46%	13.72%	12.17%		25.89%	30.22%
200	Pelican, City of	14.48%	14.37%	28.85%	28.85%	34.82%	13.72%	16.41%		30.13%	36.35%
202	Whittier, City of	14.48%	4.85%	19.33%	19.33%	21.40%	13.72%	9.58%		23.30%	27.01%
203	Anchorage, Municipal Parking Authority	14.48%	10.52%	25.00%	25.00%	29.27%	13.72%	14.81%		28.53%	34.02%
204	Craig City School District	14.48%	14.88%	29.36%	29.36%	35.26%	13.72%	13.30%		27.02%	31.86%
205	Dillingham City School District	14.48%	9.11%	23.59%	23.59%	27.30%	13.72%	11.53%		25.25%	29.53%
206	Thorne Bay, City of	14.48%	6.36%	20.84%	20.84%	23.11%	13.72%	6.82%		20.54%	22.72%
208	Akutan, City of	14.48%	-13.35%	1.13%	14.48%	14.48%	13.72%	-7.67%	7.67%	13.72%	13.72%
209	Unalaska School District	14.48%	8.85%	23.33%	23.33%	26.87%	13.72%	10.02%		23.74%	27.32%
211	Kashunamiut School District	14.48%	8.81%	23.29%	23.29%	26.87%	13.72%	14.08%		27.80%	33.04%
215	Homer, City of	14.48%	15.34%	29.82%	29.82%	35.96%	13.72%	17.96%		31.68%	38.22%

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009 (continued)

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using Level % of Pay	Total Rate Using Level Dollar
218	Special Education Service Agency	14.48%	7.49%	21.97%	21.97%	25.10%	13.72%	10.76%		24.48%	28.59%
219	Bartlett Memorial Hospital	14.48%	5.27%	19.75%	19.75%	21.87%	13.72%	8.19%		21.91%	24.97%
220	Northwest Arctic Borough	14.48%	2.65%	17.13%	17.13%	18.24%	13.72%	1.94%		15.66%	16.37%
221	Saint Mary's School District	14.48%	1.60%	16.08%	16.08%	16.66%	13.72%	6.40%		20.12%	22.57%
222	Selawik, City of	14.48%	0.00%	14.48%	14.48%	14.48%	13.72%	0.00%		13.72%	13.72%
223	Bristol Bay Housing Authority	14.48%	2.30%	16.78%	16.78%	17.66%	13.72%	4.51%		18.23%	19.89%
224	Copper River Basin Regional Housing Authority	14.48%	2.09%	16.57%	16.57%	17.45%	13.72%	-1.60%	1.60%	13.72%	13.72%
225	Skagway City School District	14.48%	1.66%	16.14%	16.14%	16.44%	13.72%	3.65%		17.37%	18.41%
227	Klawock, City of	14.48%	0.49%	14.97%	14.97%	15.13%	13.72%	1.49%		15.21%	15.75%
228	Petersburg Public School District	14.48%	15.22%	29.70%	29.70%	35.92%	13.72%	19.52%		33.24%	40.61%
230	Aleutians East Borough	14.48%	4.15%	18.63%	18.63%	20.31%	13.72%	6.52%		20.24%	22.68%
232	Bering Straits CRSA	14.48%	-14.48%	0.00%	14.48%	14.48%	13.72%	0.00%		13.72%	13.72%
235	Huslia, City of	14.48%	18.52%	33.00%	33.00%	40.43%	13.72%	13.26%		26.98%	31.53%
237	Kaltag, City of	14.48%	42.68%	57.16%	57.16%	74.74%	13.72%	57.88%		71.60%	93.30%
240	Haines Borough School District	14.48%	14.71%	29.19%	29.19%	35.16%	13.72%	18.03%		31.75%	38.32%
241	Noorvik, City of	14.48%	1.03%	15.51%	15.51%	15.92%	13.72%	16.42%		30.14%	36.52%
242	Elim, City of	14.48%	85.09%	99.57%	99.57%	134.60%	13.72%	50.22%		63.94%	80.92%
243	Atka, City of	14.48%	13.79%	28.27%	28.27%	34.02%	13.72%	18.79%		32.51%	39.57%
244	Aleutians East Borough School District	14.48%	11.15%	25.63%	25.63%	29.88%	13.72%	12.85%		26.57%	31.18%
245	Aleutians West CRSA	14.48%	17.14%	31.62%	31.62%	38.35%	13.72%	23.50%		37.22%	45.60%

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009 (continued)

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using Level % of Pay	Total Rate Using Level Dollar
246	Delta/Greely School District	14.48%	14.69%	29.17%	29.17%	35.15%	13.72%	14.32%		28.04%	33.32%
247	Lake & Peninsula Borough	14.48%	19.63%	34.11%	34.11%	41.95%	13.72%	25.90%		39.62%	49.08%
248	Yakutat, City of	14.48%	7.62%	22.10%	22.10%	25.22%	13.72%	16.38%		30.10%	36.36%
249	Unalakleet, City of	14.48%	10.92%	25.40%	25.40%	29.89%	13.72%	22.93%		36.65%	44.82%
251	Klawock City School District	14.48%	14.74%	29.22%	29.22%	35.15%	13.72%	18.21%		31.93%	38.55%
254	Mekoryuk, City of	14.48%	4.22%	18.70%	18.70%	20.53%	13.72%	4.14%		17.86%	19.46%
255	Alaska Gateway School District	14.48%	6.93%	21.41%	21.41%	24.18%	13.72%	9.46%		23.18%	26.70%
256	St. George, City of	14.48%	0.00%	14.48%	14.48%	14.48%	13.72%	0.00%		13.72%	13.72%
257	Pelican School District	14.48%	-3.39%	11.09%	14.48%	14.48%	13.72%	5.46%		19.18%	21.28%
258	Denali Borough	14.48%	27.16%	41.64%	41.64%	51.83%	13.72%	41.10%		54.82%	68.86%
259	Allakaket, City of	14.48%	0.00%	14.48%	14.48%	14.48%	13.72%	8.66%		22.38%	34.91%
260	Kachemak, City of	14.48%	53.77%	68.25%	68.25%	90.23%	13.72%	29.25%		42.97%	53.71%
262	Cook Inlet Housing Authority	14.48%	1.81%	16.29%	16.29%	17.00%	13.72%	3.39%		17.11%	18.38%
263	Interior Regional Housing Authority	14.48%	1.64%	16.12%	16.12%	16.73%	13.72%	3.19%		16.91%	18.06%
264	Yakutat City School District	14.48%	3.27%	17.75%	17.75%	18.96%	13.72%	6.79%		20.51%	23.07%
265	Kake City School District	14.48%	12.04%	26.52%	26.52%	31.20%	13.72%	13.89%		27.61%	32.57%
266	Quinhagak, City of	14.48%	-10.99%	3.49%	14.48%	14.48%	13.72%	-3.53%	3.53%	13.72%	13.72%
267	Aleutian Housing Authority	14.48%	3.18%	17.66%	17.66%	18.92%	13.72%	4.75%		18.47%	20.23%
270	Bering Straits Regional Housing Authority	14.48%	2.27%	16.75%	16.75%	17.62%	13.72%	5.46%		19.18%	21.22%
271	Egegik, City of	14.48%	11.98%	26.46%	26.46%	31.40%	13.72%	27.91%		41.63%	52.43%

2.3 P.E.R.S. Contribution Rates for Fiscal Years 2008 & 2009 (continued)

		FY08				FY09					
		Consol. Normal Cost Rate ¹²	Past Svc. Rate	Actuarially Calculated Rate	Revised Rate due to Statutory Floor ¹³	Board Adopted Rate	Consol. Normal Cost Rate ¹²	Past Svc. Rate Using Level % of Pay	Adjustment Due to Statutory Floor ¹³	Total Rate Using Level % of Pay	Total Rate Using Level Dollar
275	Ilisagvik College	14.48%	1.22%	15.70%	15.70%	16.19%	13.72%	1.90%		15.62%	16.32%
276	North Pacific Rim Housing Authority	14.48%	2.05%	16.53%	16.53%	17.37%	13.72%	5.83%		19.55%	21.83%
278	Saxman Seaport	14.48%	9.72%	24.20%	24.20%	28.13%	13.72%	16.96%		30.68%	37.11%
279	Tlingit-Haida Regional Housing Authority	14.48%	4.48%	18.96%	18.96%	20.69%	13.72%	5.72%		19.44%	21.46%
280	Toksook Bay, City of	14.48%	6.11%	20.59%	20.59%	23.16%	13.72%	10.27%		23.99%	38.85%
281	Baranof Island Housing Authority	14.48%	0.43%	14.91%	14.91%	15.12%	13.72%	3.18%		16.90%	18.19%
282	Delta Junction, City of	14.48%	1.97%	16.45%	16.45%	17.27%	13.72%	4.96%		18.68%	20.63%
283	Anderson, City of	14.48%	-14.48%	0.00%	14.48%	14.48%	13.72%	-13.72%	13.72%	13.72%	13.72%
284	Inter-Island Ferry Authority	14.48%	1.05%	15.53%	15.53%	16.00%	13.72%	2.48%		16.20%	17.19%
285	Hooper Bay, City of	14.48%	-0.92%	13.56%	14.48%	14.48%	13.72%	0.00%		13.72%	13.72%
286	Seldovia, City of	14.48%	5.10%	19.58%	19.58%	21.58%	13.72%	8.61%		22.33%	25.60%
287	Koyuk, City of	14.48%	0.04%	14.52%	14.52%	14.48%	13.72%	6.92%		20.64%	23.37%
288	Northwest Inupiat Housing Authority	14.48%	2.26%	16.74%	16.74%	17.65%	13.72%	4.51%		18.23%	19.92%
290	Upper Kalskag, City of	14.48%	0.00%	14.48%	14.48%	14.48%	13.72%	3.93%		17.65%	24.25%
291	Shaktolik, City of	14.48%	0.16%	14.64%	14.64%	14.71%	13.72%	0.00%		13.72%	13.72%
293	Tagiugmiullu Nunamiullu Housing Authority	14.48%	0.29%	14.77%	14.77%	14.90%	13.72%	0.92%		14.64%	15.00%
294	City of Mountain Village	14.48%	-0.10%	14.38%	14.48%	14.48%	13.72%	1.39%		15.11%	15.67%
State & Political Subdivision Totals		14.48%	18.03%	32.51%	32.51%	39.76%	13.72%	21.50%	N/A	35.22%	43.04%

¹² The rate calculated to fully fund benefits expected to be earned by active members during the fiscal year following the valuation date.

¹³ AS 39.35.270(b) states, "The employer contribution rate may not be less than the rate required, after subtracting the member contribution rate, to fully fund the actuarially calculated benefits expected to be earned by active members during a fiscal year."

2.4 Adjustment to Retiree Reserve as of June 30, 2006

	Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
101 Alaska, State of	\$ 4,135,086,479	\$ 103,047,024	\$ 29,501,747	\$ 4,267,635,250
102 Southwest Region School District	4,822,801	576,993	37,588	5,437,382
103 Annette Island School District	3,110,980	9,626	21,723	3,142,328
104 Bering Strait School District	14,954,539	175,139	105,318	15,234,996
105 Chatham School District	3,542,050	-454,785	21,491	3,108,755
106 Alaska Municipal League	1,327,914	-88,761	8,626	1,247,778
107 Valdez, City of	28,809,420	931,087	207,024	29,947,532
108 Juneau Borough School District	31,769,009	1,289,315	230,120	33,288,444
109 Matanuska-Susitna Borough	32,778,944	227,913	229,762	33,236,619
110 Matanuska-Susitna Borough School District	69,823,017	5,428,434	523,827	75,775,278
111 Anchorage School District	347,564,811	-6,575,386	2,373,635	343,363,060
112 Copper River School District	4,633,945	635,885	36,683	5,306,513
113 University of Alaska ¹⁴	405,491,011	3,635,129	2,847,937	411,974,076
115 Kenai, City of	29,202,591	-336,506	200,937	29,067,022
116 Fairbanks North Star Borough	50,931,832	587,870	358,630	51,878,332
117 Fairbanks North Star Borough School District	94,362,239	-2,971,644	636,172	92,026,766
118 Denali Borough School District	4,293,723	-427,414	26,913	3,893,222

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

		Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
120	Sitka, City and Borough	\$ 35,081,442	\$ 319,352	\$ 246,426	\$ 35,647,220
121	Chugach School District	585,632	-101,943	3,367	487,056
122	Ketchikan Gateway Borough	15,612,484	251,276	110,428	15,974,188
123	Soldotna, City of	14,020,019	186,024	98,889	14,304,932
124	Iditarod Area School District	8,179,299	-259,319	55,131	7,975,112
125	Kuspuk School District	4,959,814	-141,689	33,539	4,851,664
126	Juneau, City & Borough of	142,863,018	8,152,274	1,051,221	152,066,512
128	Kodiak, City of	30,867,377	-3,195,795	192,623	27,864,204
129	Fairbanks, City of ¹⁵	177,632,738	-2,711,647	1,217,630	176,138,721
131	Wasilla, City of	5,180,213	-376,129	33,441	4,837,526
132	Skagway, City of	3,345,495	-223,281	21,734	3,143,947
133	Sitka, Greater Borough School District	9,159,867	-108,012	63,010	9,114,865
134	Palmer, City of	12,571,204	-2,748	87,489	12,655,945
135	Wrangell, City of	12,678,390	114,535	89,052	12,881,977
136	Bethel, City of	5,011,718	987,386	41,760	6,040,864
137	Valdez School District	10,726,893	991,148	81,570	11,799,610
138	Hoonah School District	2,209,155	312,473	17,553	2,539,181

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

		Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
139	Nome, City of	\$ 14,026,891	\$ -998,387	\$ 90,692	\$ 13,119,196
140	Kotzebue, City of	4,051,981	386,979	30,900	4,469,860
141	Galena City School District	2,364,742	-113,731	15,669	2,266,681
143	Petersburg, City of	20,270,449	-766,811	135,765	19,639,402
144	Bristol Bay Borough	6,425,843	-565,595	40,793	5,901,041
145	North Slope Borough	118,016,538	6,264,375	865,122	125,146,035
146	Wrangell School District	2,905,412	-142,172	19,235	2,782,475
147	Alaska Unorganized Borough (Inactive)	2,299,738	-793,980	10,482	1,516,239
148	Cordova, City of	12,318,801	-240,864	84,075	12,162,011
149	Nome Public Schools	6,342,891	74,548	44,672	6,462,110
151	King Cove, City of	2,415,966	126,860	17,701	2,560,526
152	Alaska Housing Finance Corp. ¹⁶	32,090,895	3,590,213	248,377	35,929,485
153	Lower Yukon School District	16,060,067	865,828	117,822	17,043,717
154	Northwest Arctic School District	17,308,063	-403,815	117,671	17,021,919
155	Southeast Island School District	4,232,129	-614,915	25,180	3,642,393
156	Pribilof Region School District	1,760,462	-222,235	10,708	1,548,934
157	Lower Kuskokwim School District	34,803,000	371,047	244,847	35,418,894
158	Kodiak Island School District	14,845,039	501,228	106,826	15,453,093

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

		Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
159	Yukon Flats School District	\$ 3,041,643	\$ -400,971	\$ 18,382	\$ 2,659,054
160	Yukon Koyukuk School District	4,092,254	-352,154	26,035	3,766,135
161	North Slope Borough School District	33,352,305	-146,413	231,147	33,437,039
162	Aleutian Region School District ¹⁷	2,319,794	-221,199	14,608	2,113,203
163	Cordova Community Hospital	3,954,470	673,426	32,215	4,660,111
164	Lake & Peninsula School District	6,213,227	-1,577,016	32,273	4,668,483
165	Sitka Community Hospital	12,464,576	86,196	87,366	12,638,138
166	Tanana City School District	251,842	-144,968	744	107,618
167	Southeast Regional Resource Center	5,031,622	-727,252	29,963	4,334,333
168	Hydaburg City School District	899,889	-154,980	5,185	750,094
169	Tanana, City of	566,201	-72,363	3,438	497,276
170	North Pacific Fisheries Management Council	2,641,648	-81,283	17,823	2,578,187
171	Barrow, City of	1,354,510	-612,306	5,167	747,371
172	Saint Paul, City of	1,245,747	-129,763	7,768	1,123,752
173	Anchorage, Municipality of ¹⁸	642,825,945	16,858,284	4,592,077	664,276,306
174	Kodiak Island Borough	10,746,260	-857,745	68,834	9,957,349
175	Nome Joint Utilities	3,740,111	358,232	28,529	4,126,871
176	Sand Point, City of	1,209,173	-23,820	8,251	1,193,604

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

	Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
177 Ketchikan Gateway Borough School District	\$ 11,214,175	\$ -433,521	\$ 75,044	\$ 10,855,698
178 Dillingham, City of	3,766,795	269,457	28,096	4,064,349
179 Unalaska, City of	13,918,537	-60,179	96,468	13,954,827
180 Kenai Peninsula Borough	51,280,286	575,352	360,968	52,216,606
181 Ketchikan, City of	44,594,798	-1,424,935	300,506	43,470,369
182 Seward, City of	16,218,101	86,326	113,495	16,417,922
183 Fort Yukon, City of	683,538	-79,046	4,208	608,699
184 Bristol Bay Borough School District	3,148,754	-310,844	19,755	2,857,665
185 Cordova Public School District	4,442,843	-87,733	30,316	4,385,426
186 Craig, City of	2,369,698	378,923	19,133	2,767,754
187 Petersburg General Hospital	4,873,111	227,531	35,506	5,136,148
189 Haines Borough ¹⁹	8,146,948	550,045	60,540	8,757,533
190 Kenai Peninsula Borough School District	56,997,291	-3,962,691	369,175	53,403,775
191 North Pole, City of	5,749,199	172,003	41,218	5,962,420
192 Galena, City of	1,981,049	-64,322	13,342	1,930,069
193 Nenana, City of	1,680,028	-336,631	9,351	1,352,749
195 Yupiit School District	0	0	0	0
196 Nenana City Public School District	1,318,872	659,002	13,768	1,991,642

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

		Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
197	Unalakleet, City of (Terminated)	\$ 662,407	\$ -281,423	\$ 2,652	\$ 383,637
198	Saxman, City of	661,972	-123,818	3,746	541,899
199	Hoonah, City of	1,666,839	670,677	16,272	2,353,788
200	Pelican, City of	236,379	4,602	1,677	242,659
201	City of Kake (Terminated)	60,976	-1,065	417	60,328
202	Whittier, City of	1,937,118	-141,292	12,501	1,808,326
203	Anchorage, Municipal Parking Authority	1,625,035	-60,864	10,888	1,575,059
204	Craig City School District	983,636	-200,162	5,454	788,927
205	Dillingham City School District	2,087,523	567,598	18,482	2,673,603
206	Thorne Bay, City of	1,874,665	-136,191	12,102	1,750,576
208	Akutan, City of	784,961	83,375	6,045	874,380
209	Unalaska School District	94,422	203,684	2,075	300,181
210	Stebbins, City of (Terminated)	0	0	0	0
211	Kashunamiut School District	631,290	-137,047	3,440	497,684
212	Seward General Hospital (Terminated)	5,576,248	-716,572	33,828	4,893,505
213	Wainwright, City of (Terminated)	76,808	27,243	724	104,776
214	Saint Mary's, City of (Terminated)	800,214	-46,360	5,248	759,102
215	Homer, City of	18,307,418	1,495,652	137,850	19,940,919

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

	Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
216 Ruby, City of (Terminated)	\$ 559,482	\$ -228,792	\$ 2,302	\$ 332,992
217 Emmonak, City of (Terminated)	144,665	-102,556	293	42,402
218 Special Education Service Agency	942,679	-198,390	5,181	749,470
219 Bartlett Memorial Hospital	23,349,328	-123,815	161,673	23,387,186
220 Northwest Arctic Borough	498,222	278,773	5,409	782,404
221 Saint Mary's School District	1,149,414	-80,629	7,440	1,076,225
222 Selawik, City of	0	0	0	0
223 Bristol Bay Housing Authority	488,049	-66,851	2,932	424,130
224 Copper River Basin Regional Housing Authority	385,329	574,779	6,683	966,791
225 Skagway City School District	2,076,088	-87,013	13,846	2,002,921
226 Hooper Bay, City of (Terminated)	0	0	0	0
227 Klawock, City of	1,533,354	-157,591	9,577	1,385,340
228 Petersburg Public School District	2,383,761	-585,679	12,516	1,810,599
229 Bristol Bay Coastal RSA (Terminated)	0	0	0	0
230 Aleutians East Borough	472,110	-65,368	2,831	409,574
231 Kivalina City Council (Inactive)	0	0	0	0
232 Bering Straits CRSA	453,428	13,712	3,252	470,392
233 Shishmaref, City of (Terminated)	0	0	0	0

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

	Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
234 Adak Region School District (Terminated)	\$ 234,588	\$ -23,505	\$ 1,469	\$ 212,552
235 Huslia, City of	144,778	-41,332	720	104,167
236 Mountain Village, City of (Terminated)	36,246	-2,123	238	34,361
237 Kaltag, City of	0	0	0	0
238 Koyuk, City of (Terminated)	0	0	0	0
239 Lower Kalskag, City of (Terminated)	183,169	-52,661	908	131,416
240 Haines Borough School District	906,041	363,551	8,838	1,278,430
241 Noorvik, City of	306,119	-18,436	2,003	289,685
242 Elim, City of	94,330	50,260	1,006	145,596
243 Atka, City of	0	0	0	0
244 Aleutians East Borough School District	1,383,243	-94,574	8,970	1,297,639
245 Aleutians West CRSA	0	0	0	0
246 Delta/Greely School District	3,242,714	-347,328	20,155	2,915,541
247 Lake & Peninsula Borough	482,283	-234,561	1,724	249,446
248 Yakutat, City of	916,546	-298,429	4,303	622,420
249 Unalakleet, City of	741,946	-25,281	4,989	721,654
250 Diomedea Joint Utilities (Terminated)	0	0	0	0
251 Klawock City School District	149,970	51,564	1,403	202,937

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

	Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
252 Old Harbor, City of (Terminated)	\$ 0	\$ 0	\$ 0	\$ 0
253 Grayling, City of (Terminated)	0	0	0	0
254 Mekoryuk, City of	194,894	-14,990	1,252	181,156
255 Alaska Gateway School District	970,686	171,475	7,951	1,150,112
256 St. George, City of	2,305,829	325,925	18,320	2,650,073
257 Pelican School District	0	0	0	0
258 Denali Borough	719,281	-134,509	4,071	588,843
259 Allakaket, City of	72,661	-9,163	442	63,940
260 Kachemak, City of	189,867	-26,355	1,138	164,650
261 Nuiqsut, City of (Terminated)	0	0	0	0
262 Cook Inlet Housing Authority	1,716,848	-80,464	11,391	1,647,776
263 Interior Regional Housing Authority	1,061,291	359,798	9,892	1,430,982
264 Yakutat City School District	529,072	-52,158	3,320	480,234
265 Kake City School District	471,797	-24,442	3,114	450,469
266 Quinhagak, City of	0	0	0	0
267 Aleutian Housing Authority	568,341	-46,724	3,631	525,248
268 Marshall, City of (Terminated)	0	0	0	0
270 Bering Straits Regional Housing Authority	397,081	234,580	4,397	636,057

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

	Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
271 Egegik, City of	\$ 77,608	\$ 63,020	\$ 979	\$ 141,606
272 Point Hope, City of (Terminated)	160,347	-25,871	936	135,412
273 Anaktuvuk Pass, City of (Terminated)	0	0	0	0
275 Ilisagvik College	2,486,091	574,529	21,305	3,081,925
276 North Pacific Rim Housing Authority	0	0	0	0
277 Kake, City of (Terminated)	13,596	-13,596	0	0
278 Saxman Seaport	36,724	-13,044	165	23,845
279 Tlingit-Haida Regional Housing Authority	945,650	166,829	7,744	1,120,223
280 Toksook Bay, City of	0	0	0	0
281 Baranof Island Housing Authority	0	0	0	0
282 Delta Junction, City of	73,710	-1,972	499	72,238
283 Anderson, City of	0	0	0	0
284 Inter-Island Ferry Authority	0	0	0	0
285 Hooper Bay, City of	0	0	0	0
286 Seldovia, City of	0	0	0	0
287 Koyuk, City of	0	0	0	0
288 Northwest Inupiat Housing Authority	0	0	0	0
289 Angoon, City of (Terminated)	0	0	0	0

2.4 Adjustment to Retiree Reserve as of June 30, 2006 (continued)

	Retiree Reserve June 30, 2005	Net Change in Reserve by June 30, 2006	Amount to be Transferred	Retiree Reserve June 30, 2006
290 Upper Kalskag, City of	\$ 0	\$ 0	\$ 0	\$ 0
291 Shaktoolik, City of	0	0	0	0
292 Eek, City of (Inactive)	0	0	0	0
293 Tagiugmiullu Nunamiullu Housing Authority	0	0	0	0
294 City of Mountain Village	0	0	0	0
Unallocated Reserves	1,796,602	(329,557)	0	1,467,045
State and Political Subdivision Totals	\$ 7,130,177,977	\$ 126,664,108	\$ 50,504,836	\$ 7,307,346,921

¹⁴ Employer 119 was combined under employer 113.

¹⁵ Employer 130 was combined under employer 129.

¹⁶ Employer 127 was combined under employer 152.

¹⁷ Employers 142 and 188 were combined under employer 162.

¹⁸ Employer 269 was combined under employer 173.

¹⁹ Employers 114 and 194 were combined under employer 189.

2.5. Disclosure for GASB Statement Nos. 27 & 43

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
101 Alaska, State of								
	Pension:	06/30/2006	3,341,826,004	4,577,016,048	73%	1,235,190,044	819,372,476	151%
	Postemployment Health:	06/30/2006	1,430,379,273	3,223,404,829	44%	1,793,025,556	819,372,476	219%
								FY07 Actuarially Determined Required Contribution: 30.85%
102 Southwest Region School District								
	Pension:	06/30/2006	9,684,086	8,321,075	116%	-1,363,011	3,318,295	-41%
	Postemployment Health:	06/30/2006	4,145,014	11,729,702	35%	7,584,688	3,318,295	229%
								FY07 Actuarially Determined Required Contribution: 21.69%
103 Annette Island School District								
	Pension:	06/30/2006	4,357,857	3,066,267	142%	-1,291,590	1,137,780	-114%
	Postemployment Health:	06/30/2006	1,865,265	3,415,246	55%	1,549,981	1,137,780	136%
								FY07 Actuarially Determined Required Contribution: 7.78%
104 Bering Strait School District								
	Pension:	06/30/2006	24,251,585	21,009,021	115%	-3,242,564	7,079,296	-46%
	Postemployment Health:	06/30/2006	10,380,243	25,470,513	41%	15,090,270	7,079,296	213%
								FY07 Actuarially Determined Required Contribution: 18.39%
105 Chatham School District								
	Pension:	06/30/2006	3,387,100	2,895,358	117%	-491,742	754,240	-65%
	Postemployment Health:	06/30/2006	1,449,758	5,516,849	26%	4,067,091	754,240	539%
								FY07 Actuarially Determined Required Contribution: 32.59%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
106 Alaska Municipal League								
Pension:	06/30/2006	821,666	1,356,610	61%	534,944	300,817	178%	
Postemployment Health:	06/30/2006	351,692	1,074,624	33%	722,932	300,817	240%	
								FY07 Actuarially Determined Required Contribution: 45.37%
107 Valdez, City of								
Pension:	06/30/2006	25,937,516	30,579,568	85%	4,642,052	5,274,975	88%	
Postemployment Health:	06/30/2006	11,101,860	25,929,940	43%	14,828,080	5,274,975	281%	
								FY07 Actuarially Determined Required Contribution: 30.14%
108 Juneau Borough School District								
Pension:	06/30/2006	34,740,172	37,357,256	93%	2,617,084	9,551,672	27%	
Postemployment Health:	06/30/2006	14,869,602	43,962,954	34%	29,093,352	9,551,672	305%	
								FY07 Actuarially Determined Required Contribution: 26.33%
109 Matanuska-Susitna Borough								
Pension:	06/30/2006	45,250,266	42,619,007	106%	-2,631,259	12,262,996	-21%	
Postemployment Health:	06/30/2006	19,368,167	33,471,911	58%	14,103,744	12,262,996	115%	
								FY07 Actuarially Determined Required Contribution: 24.23%
110 Matanuska-Susitna Borough School District								
Pension:	06/30/2006	65,661,024	84,000,497	78%	18,339,473	22,300,400	82%	
Postemployment Health:	06/30/2006	28,104,445	85,339,453	33%	57,235,008	22,300,400	257%	
								FY07 Actuarially Determined Required Contribution: 24.23%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
111 Anchorage School District								
Pension:	06/30/2006	277,162,617	342,164,088	81%	65,001,471	88,066,049	74%	
Postemployment Health:	06/30/2006	118,632,047	335,064,675	35%	216,432,628	88,066,049	246%	
								FY07 Actuarially Determined Required Contribution: 28.61%
112 Copper River School District								
Pension:	06/30/2006	4,968,376	4,402,633	113%	-565,743	1,460,380	-39%	
Postemployment Health:	06/30/2006	2,126,580	5,984,037	36%	3,857,457	1,460,380	264%	
								FY07 Actuarially Determined Required Contribution: 27.51%
113 University of Alaska								
Pension:	06/30/2006	456,238,271	522,315,033	87%	66,076,762	135,450,531	49%	
Postemployment Health:	06/30/2006	195,280,594	468,354,746	42%	273,074,152	135,450,531	202%	
								FY07 Actuarially Determined Required Contribution: 24.38%
115 Kenai, City of								
Pension:	06/30/2006	21,947,964	30,813,769	71%	8,865,805	5,358,393	165%	
Postemployment Health:	06/30/2006	9,394,240	21,916,583	43%	12,522,343	5,358,393	234%	
								FY07 Actuarially Determined Required Contribution: 29.81%
116 Fairbanks North Star Borough								
Pension:	06/30/2006	73,476,914	78,934,298	93%	5,457,384	19,097,099	29%	
Postemployment Health:	06/30/2006	31,449,829	68,034,845	46%	36,585,016	19,097,099	192%	
								FY07 Actuarially Determined Required Contribution: 22.24%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
117	Fairbanks North Star Borough School District							
	Pension:	06/30/2006	93,422,197	106,147,054	88%	12,724,857	28,871,862	44%
	Postemployment Health:	06/30/2006	39,986,873	109,518,677	37%	69,531,804	28,871,862	241%
							FY07 Actuarially Determined Required Contribution:	25.74%
118	Denali Borough School District							
	Pension:	06/30/2006	4,665,572	4,091,068	114%	-574,504	1,424,819	-40%
	Postemployment Health:	06/30/2006	1,996,973	5,706,228	35%	3,709,255	1,424,819	260%
							FY07 Actuarially Determined Required Contribution:	30.72%
120	Sitka, City and Borough							
	Pension:	06/30/2006	25,826,692	39,065,467	66%	13,238,775	8,893,746	149%
	Postemployment Health:	06/30/2006	11,054,425	29,035,947	38%	17,981,522	8,893,746	202%
							FY07 Actuarially Determined Required Contribution:	29.82%
121	Chugach School District							
	Pension:	06/30/2006	1,132,238	874,691	129%	-257,547	445,795	-58%
	Postemployment Health:	06/30/2006	484,624	2,036,095	24%	1,551,471	445,795	348%
							FY07 Actuarially Determined Required Contribution:	27.92%
122	Ketchikan Gateway Borough							
	Pension:	06/30/2006	15,023,696	15,994,096	94%	970,400	4,335,290	22%
	Postemployment Health:	06/30/2006	6,430,491	14,637,896	44%	8,207,405	4,335,290	189%
							FY07 Actuarially Determined Required Contribution:	25.39%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
123 Soldotna, City of								
Pension:	06/30/2006	13,900,813	15,464,314	90%	1,563,501	2,710,157	58%	
Postemployment Health:	06/30/2006	5,949,871	11,248,180	53%	5,298,309	2,710,157	195%	
								FY07 Actuarially Determined Required Contribution: 25.54%
124 Iditarod Area School District								
Pension:	06/30/2006	9,510,741	7,655,252	124%	-1,855,489	1,449,041	-128%	
Postemployment Health:	06/30/2006	4,070,819	8,812,552	46%	4,741,733	1,449,041	327%	
								FY07 Actuarially Determined Required Contribution: 22.00%
125 Kuspuk School District								
Pension:	06/30/2006	7,770,683	6,382,549	122%	-1,388,134	2,314,435	-60%	
Postemployment Health:	06/30/2006	3,326,033	9,541,126	35%	6,215,093	2,314,435	269%	
								FY07 Actuarially Determined Required Contribution: 23.25%
126 Juneau, City & Borough of								
Pension:	06/30/2006	126,314,569	156,113,160	81%	29,798,591	28,084,601	106%	
Postemployment Health:	06/30/2006	54,065,574	121,476,928	45%	67,411,354	28,084,601	240%	
								FY07 Actuarially Determined Required Contribution: 29.43%
128 Kodiak, City of								
Pension:	06/30/2006	19,423,174	30,921,652	63%	11,498,478	5,687,286	202%	
Postemployment Health:	06/30/2006	8,313,570	21,675,332	38%	13,361,762	5,687,286	235%	
								FY07 Actuarially Determined Required Contribution: 32.87%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

		Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
129	Fairbanks, City of								
	Pension:	06/30/2006	66,453,725	141,548,819	47%	75,095,094	6,946,510	1081%	
	Postemployment Health:	06/30/2006	28,443,741	82,926,240	34%	54,482,499	6,946,510	784%	
									FY07 Actuarially Determined Required Contribution: 124.66%
131	Wasilla, City of								
	Pension:	06/30/2006	8,111,545	9,485,875	86%	1,374,330	4,837,580	28%	
	Postemployment Health:	06/30/2006	3,471,931	8,727,244	40%	5,255,313	4,837,580	109%	
									FY07 Actuarially Determined Required Contribution: 18.91%
132	Skagway, City of								
	Pension:	06/30/2006	4,025,219	4,903,108	82%	877,889	1,676,696	52%	
	Postemployment Health:	06/30/2006	1,722,887	3,875,972	44%	2,153,085	1,676,696	128%	
									FY07 Actuarially Determined Required Contribution: 19.94%
133	Sitka, Greater Borough School District								
	Pension:	06/30/2006	7,705,242	8,146,408	95%	441,166	2,253,642	20%	
	Postemployment Health:	06/30/2006	3,298,023	10,511,699	31%	7,213,676	2,253,642	320%	
									FY07 Actuarially Determined Required Contribution: 35.71%
134	Palmer, City of								
	Pension:	06/30/2006	11,206,109	13,800,532	81%	2,594,423	3,231,147	80%	
	Postemployment Health:	06/30/2006	4,796,476	11,602,938	41%	6,806,462	3,231,147	211%	
									FY07 Actuarially Determined Required Contribution: 29.13%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
135 Wrangell, City of								
	Pension:	06/30/2006	9,531,882	13,362,613	71%	3,830,731	2,662,706	144%
	Postemployment Health:	06/30/2006	4,079,867	13,361,061	31%	9,281,194	2,662,706	349%
								FY07 Actuarially Determined Required Contribution: 31.65%
136 Bethel, City of								
	Pension:	06/30/2006	14,243,653	13,360,889	107%	-882,764	5,435,694	-16%
	Postemployment Health:	06/30/2006	6,096,614	11,410,275	53%	5,313,661	5,435,694	98%
								FY07 Actuarially Determined Required Contribution: 15.08%
137 Valdez School District								
	Pension:	06/30/2006	8,502,722	10,130,772	84%	1,628,050	2,122,818	77%
	Postemployment Health:	06/30/2006	3,639,362	10,429,058	35%	6,789,696	2,122,818	320%
								FY07 Actuarially Determined Required Contribution: 31.54%
138 Hoonah School District								
	Pension:	06/30/2006	2,155,119	2,576,374	84%	421,255	662,738	64%
	Postemployment Health:	06/30/2006	922,441	3,261,961	28%	2,339,520	662,738	353%
								FY07 Actuarially Determined Required Contribution: 40.74%
139 Nome, City of								
	Pension:	06/30/2006	11,229,335	13,043,539	86%	1,814,204	2,423,235	75%
	Postemployment Health:	06/30/2006	4,806,416	11,221,479	43%	6,415,063	2,423,235	265%
								FY07 Actuarially Determined Required Contribution: 23.82%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

		Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
140	Kotzebue, City of								
	Pension:	06/30/2006	10,312,215	9,524,222	108%	-787,993	3,226,643	-24%	
	Postemployment Health:	06/30/2006	4,413,868	7,788,756	57%	3,374,888	3,226,643	105%	
									FY07 Actuarially Determined Required Contribution: 11.40%
141	Galena City School District								
	Pension:	06/30/2006	4,541,222	5,274,541	86%	733,319	2,966,140	25%	
	Postemployment Health:	06/30/2006	1,943,748	5,951,647	33%	4,007,899	2,966,140	135%	
									FY07 Actuarially Determined Required Contribution: 18.38%
143	Petersburg, City of								
	Pension:	06/30/2006	15,947,927	20,627,608	77%	4,679,681	3,970,646	118%	
	Postemployment Health:	06/30/2006	6,826,083	15,575,599	44%	8,749,516	3,970,646	220%	
									FY07 Actuarially Determined Required Contribution: 29.59%
144	Bristol Bay Borough								
	Pension:	06/30/2006	6,915,788	7,370,595	94%	454,807	1,590,978	29%	
	Postemployment Health:	06/30/2006	2,960,119	6,208,087	48%	3,247,968	1,590,978	204%	
									FY07 Actuarially Determined Required Contribution: 22.26%
145	North Slope Borough								
	Pension:	06/30/2006	182,071,604	176,897,732	103%	-5,173,872	36,880,567	-14%	
	Postemployment Health:	06/30/2006	77,930,882	138,610,449	56%	60,679,567	36,880,567	165%	
									FY07 Actuarially Determined Required Contribution: 17.62%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
146	Wrangell School District							
	Pension:	06/30/2006	2,923,865	3,104,756	94%	180,891	685,591	26%
	Postemployment Health:	06/30/2006	1,251,482	3,862,419	32%	2,610,937	685,591	381%
								FY07 Actuarially Determined Required Contribution: 26.92%
148	Cordova, City of							
	Pension:	06/30/2006	8,477,204	11,632,450	73%	3,155,246	2,295,831	137%
	Postemployment Health:	06/30/2006	3,628,440	9,521,413	38%	5,892,973	2,295,831	257%
								FY07 Actuarially Determined Required Contribution: 31.41%
149	Nome Public Schools							
	Pension:	06/30/2006	6,198,981	6,628,392	94%	429,411	1,577,404	27%
	Postemployment Health:	06/30/2006	2,653,308	6,050,952	44%	3,397,644	1,577,404	215%
								FY07 Actuarially Determined Required Contribution: 25.54%
151	King Cove, City of							
	Pension:	06/30/2006	2,870,614	2,488,020	115%	-382,594	855,196	-45%
	Postemployment Health:	06/30/2006	1,228,689	3,183,304	39%	1,954,615	855,196	229%
								FY07 Actuarially Determined Required Contribution: 19.71%
152	Alaska Housing Finance Corp.							
	Pension:	06/30/2006	55,301,341	63,611,670	87%	8,310,329	17,587,726	47%
	Postemployment Health:	06/30/2006	23,670,260	46,161,553	51%	22,491,293	17,587,726	128%
								FY07 Actuarially Determined Required Contribution: 20.49%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
153 Lower Yukon School District								
Pension:	06/30/2006	20,633,174	18,419,285	112%	-2,213,889	5,673,583	-39%	
Postemployment Health:	06/30/2006	8,831,479	25,953,328	34%	17,121,849	5,673,583	302%	
								FY07 Actuarially Determined Required Contribution: 24.36%
154 Northwest Arctic School District								
Pension:	06/30/2006	29,094,095	24,168,736	120%	-4,925,359	8,147,345	-60%	
Postemployment Health:	06/30/2006	12,452,949	26,547,762	47%	14,094,813	8,147,345	173%	
								FY07 Actuarially Determined Required Contribution: 15.14%
155 Southeast Island School District								
Pension:	06/30/2006	2,451,744	2,723,861	90%	272,117	986,924	28%	
Postemployment Health:	06/30/2006	1,049,404	5,150,793	20%	4,101,389	986,924	416%	
								FY07 Actuarially Determined Required Contribution: 43.89%
156 Pribilof Region School District								
Pension:	06/30/2006	2,637,301	2,644,686	100%	7,385	702,447	1%	
Postemployment Health:	06/30/2006	1,128,826	2,836,171	40%	1,707,345	702,447	243%	
								FY07 Actuarially Determined Required Contribution: 25.06%
157 Lower Kuskokwim School District								
Pension:	06/30/2006	57,080,802	56,724,835	101%	-355,967	22,256,240	-2%	
Postemployment Health:	06/30/2006	24,431,911	59,116,419	41%	34,684,508	22,256,240	156%	
								FY07 Actuarially Determined Required Contribution: 18.22%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
158 Kodiak Island School District								
Pension:	06/30/2006	17,200,729	18,349,410	94%	1,148,681	5,340,399	22%	
Postemployment Health:	06/30/2006	7,362,312	23,078,370	32%	15,716,058	5,340,399	294%	
								FY07 Actuarially Determined Required Contribution: 26.42%
159 Yukon Flats School District								
Pension:	06/30/2006	5,590,958	4,104,389	136%	-1,486,569	1,222,521	-122%	
Postemployment Health:	06/30/2006	2,393,060	5,851,553	41%	3,458,493	1,222,521	283%	
								FY07 Actuarially Determined Required Contribution: 13.24%
160 Yukon Koyukuk School District								
Pension:	06/30/2006	8,147,765	6,058,443	134%	-2,089,322	2,344,357	-89%	
Postemployment Health:	06/30/2006	3,487,432	8,677,627	40%	5,190,194	2,344,357	221%	
								FY07 Actuarially Determined Required Contribution: 13.70%
161 North Slope Borough School District								
Pension:	06/30/2006	38,825,292	39,200,260	99%	374,968	8,522,783	4%	
Postemployment Health:	06/30/2006	16,618,129	38,846,642	43%	22,228,513	8,522,783	261%	
								FY07 Actuarially Determined Required Contribution: 21.40%
162 Aleutian Region School District								
Pension:	06/30/2006	4,028,460	1,670,497	241%	-2,357,963	162,348	-1452%	
Postemployment Health:	06/30/2006	1,724,274	1,299,460	133%	-424,814	162,348	-262%	
								FY07 Actuarially Determined Required Contribution: 0.00%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
163	Cordova Community Hospital							
	Pension:	06/30/2006	6,247,684	6,261,841	100%	14,157	2,167,546	1%
	Postemployment Health:	06/30/2006	2,674,155	7,076,775	38%	4,402,620	2,167,546	203%
							FY07 Actuarially Determined Required Contribution:	21.87%
164	Lake & Peninsula School District							
	Pension:	06/30/2006	6,175,786	6,528,075	95%	352,289	2,716,575	13%
	Postemployment Health:	06/30/2006	2,643,380	9,101,154	29%	6,457,774	2,716,575	238%
							FY07 Actuarially Determined Required Contribution:	24.79%
165	Sitka Community Hospital							
	Pension:	06/30/2006	14,074,764	14,615,422	96%	540,658	4,485,458	12%
	Postemployment Health:	06/30/2006	6,024,327	16,293,083	37%	10,268,756	4,485,458	229%
							FY07 Actuarially Determined Required Contribution:	23.71%
166	Tanana City School District							
	Pension:	06/30/2006	1,198,439	711,697	168%	-486,742	139,515	-349%
	Postemployment Health:	06/30/2006	512,960	1,404,113	37%	891,153	139,515	639%
							FY07 Actuarially Determined Required Contribution:	15.08%
167	Southeast Regional Resource Center							
	Pension:	06/30/2006	4,438,494	4,071,954	109%	-366,540	1,297,253	-28%
	Postemployment Health:	06/30/2006	1,899,779	5,374,029	35%	3,474,250	1,297,253	268%
							FY07 Actuarially Determined Required Contribution:	22.37%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
168 Hydaburg City School District								
Pension:	06/30/2006	1,141,159	841,156	136%	-300,003	132,931	-226%	
Postemployment Health:	06/30/2006	488,443	956,927	51%	468,484	132,931	352%	
								FY07 Actuarially Determined Required Contribution: 24.83%
169 Tanana, City of								
Pension:	06/30/2006	1,402,973	674,237	208%	-728,736	155,626	-468%	
Postemployment Health:	06/30/2006	600,505	1,111,066	54%	510,561	155,626	328%	
								FY07 Actuarially Determined Required Contribution: 5.86%
170 North Pacific Fisheries Management Council								
Pension:	06/30/2006	2,961,619	4,669,562	63%	1,707,943	1,437,851	119%	
Postemployment Health:	06/30/2006	1,267,641	2,683,338	47%	1,415,697	1,437,851	98%	
								FY07 Actuarially Determined Required Contribution: 23.33%
171 Barrow, City of								
Pension:	06/30/2006	3,220,849	2,806,911	115%	-413,938	1,583,797	-26%	
Postemployment Health:	06/30/2006	1,378,599	3,399,563	41%	2,020,964	1,583,797	128%	
								FY07 Actuarially Determined Required Contribution: 17.26%
172 Saint Paul, City of								
Pension:	06/30/2006	4,706,194	3,868,561	122%	-837,633	1,193,202	-70%	
Postemployment Health:	06/30/2006	2,014,360	6,175,150	33%	4,160,790	1,193,202	349%	
								FY07 Actuarially Determined Required Contribution: 17.72%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
173 Anchorage, Municipality of								
Pension:	06/30/2006	546,870,282	729,671,547	75%	182,801,265	146,661,750	125%	
Postemployment Health:	06/30/2006	234,073,203	506,185,264	46%	272,112,061	146,661,750	186%	
								FY07 Actuarially Determined Required Contribution: 28.86%
174 Kodiak Island Borough								
Pension:	06/30/2006	10,390,807	12,732,609	82%	2,341,802	2,230,259	105%	
Postemployment Health:	06/30/2006	4,447,507	11,640,541	38%	7,193,034	2,230,259	323%	
								FY07 Actuarially Determined Required Contribution: 32.80%
175 Nome Joint Utilities								
Pension:	06/30/2006	4,189,841	3,992,221	105%	-197,620	844,851	-23%	
Postemployment Health:	06/30/2006	1,793,350	3,422,911	52%	1,629,561	844,851	193%	
								FY07 Actuarially Determined Required Contribution: 14.11%
176 Sand Point, City of								
Pension:	06/30/2006	2,210,060	2,234,503	99%	24,443	819,359	3%	
Postemployment Health:	06/30/2006	945,956	2,744,296	34%	1,798,340	819,359	219%	
								FY07 Actuarially Determined Required Contribution: 21.89%
177 Ketchikan Gateway Borough School District								
Pension:	06/30/2006	12,237,757	11,275,797	109%	-961,960	3,407,680	-28%	
Postemployment Health:	06/30/2006	5,238,045	15,582,694	34%	10,344,649	3,407,680	304%	
								FY07 Actuarially Determined Required Contribution: 24.65%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

		Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
178	Dillingham, City of								
	Pension:	06/30/2006	7,034,052	7,486,336	94%	452,284	2,134,479	21%	
	Postemployment Health:	06/30/2006	3,010,738	6,530,997	46%	3,520,259	2,134,479	165%	
									FY07 Actuarially Determined Required Contribution: 22.78%
179	Unalaska, City of								
	Pension:	06/30/2006	23,152,448	25,490,513	91%	2,338,065	9,128,220	26%	
	Postemployment Health:	06/30/2006	9,909,787	19,464,807	51%	9,555,020	9,128,220	105%	
									FY07 Actuarially Determined Required Contribution: 18.50%
180	Kenai Peninsula Borough								
	Pension:	06/30/2006	49,908,747	62,128,596	80%	12,219,849	13,447,147	91%	
	Postemployment Health:	06/30/2006	21,362,105	50,642,173	42%	29,280,068	13,447,147	218%	
									FY07 Actuarially Determined Required Contribution: 28.70%
181	Ketchikan, City of								
	Pension:	06/30/2006	29,732,604	44,515,722	67%	14,783,118	7,653,758	193%	
	Postemployment Health:	06/30/2006	12,726,246	32,671,485	39%	19,945,239	7,653,758	261%	
									FY07 Actuarially Determined Required Contribution: 34.63%
182	Seward, City of								
	Pension:	06/30/2006	18,251,983	19,377,313	94%	1,125,330	3,983,759	28%	
	Postemployment Health:	06/30/2006	7,812,273	16,136,735	48%	8,324,462	3,983,759	209%	
									FY07 Actuarially Determined Required Contribution: 24.26%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
183 Fort Yukon, City of								
Pension:	06/30/2006	1,220,468	787,754	155%	-432,714	289,992	-149%	
Postemployment Health:	06/30/2006	522,389	1,025,798	51%	503,409	289,992	174%	
								FY07 Actuarially Determined Required Contribution: 3.65%
184 Bristol Bay Borough School District								
Pension:	06/30/2006	3,906,443	3,132,945	125%	-773,498	665,165	-116%	
Postemployment Health:	06/30/2006	1,672,048	4,695,938	36%	3,023,890	665,165	455%	
								FY07 Actuarially Determined Required Contribution: 28.33%
185 Cordova Public School District								
Pension:	06/30/2006	3,647,129	3,973,419	92%	326,290	647,694	50%	
Postemployment Health:	06/30/2006	1,561,056	5,032,256	31%	3,471,200	647,694	536%	
								FY07 Actuarially Determined Required Contribution: 37.72%
186 Craig, City of								
Pension:	06/30/2006	4,695,374	5,031,876	93%	336,502	1,588,572	21%	
Postemployment Health:	06/30/2006	2,009,729	5,478,843	37%	3,469,114	1,588,572	218%	
								FY07 Actuarially Determined Required Contribution: 27.22%
187 Petersburg General Hospital								
Pension:	06/30/2006	7,468,039	7,419,367	101%	-48,672	3,977,641	-1%	
Postemployment Health:	06/30/2006	3,196,495	6,872,963	47%	3,676,468	3,977,641	92%	
								FY07 Actuarially Determined Required Contribution: 15.89%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

		Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
189	Haines Borough								
	Pension:	06/30/2006	8,136,122	7,464,891	109%	-671,231	1,851,683	-36%	
	Postemployment Health:	06/30/2006	3,482,450	8,816,223	40%	5,333,773	1,851,683	288%	
									FY07 Actuarially Determined Required Contribution: 31.11%
190	Kenai Peninsula Borough School District								
	Pension:	06/30/2006	47,008,311	55,072,228	85%	8,063,917	15,886,889	51%	
	Postemployment Health:	06/30/2006	20,120,650	67,377,929	30%	47,257,279	15,886,889	297%	
									FY07 Actuarially Determined Required Contribution: 31.50%
191	North Pole, City of								
	Pension:	06/30/2006	7,325,698	8,370,378	88%	1,044,680	1,762,147	59%	
	Postemployment Health:	06/30/2006	3,135,569	6,977,911	45%	3,842,342	1,762,147	218%	
									FY07 Actuarially Determined Required Contribution: 26.45%
192	Galena, City of								
	Pension:	06/30/2006	4,388,642	4,097,894	107%	-290,748	1,713,752	-17%	
	Postemployment Health:	06/30/2006	1,878,441	3,377,781	56%	1,499,340	1,713,752	87%	
									FY07 Actuarially Determined Required Contribution: 13.40%
193	Nenana, City of								
	Pension:	06/30/2006	1,554,521	1,517,864	102%	-36,657	210,468	-17%	
	Postemployment Health:	06/30/2006	665,371	1,427,887	47%	762,516	210,468	362%	
									FY07 Actuarially Determined Required Contribution: 24.40%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
195 Yupiit School District								
Pension:	06/30/2006	1,052,222	980,429	107%	-71,793	1,732,593	-4%	
Postemployment Health:	06/30/2006	450,375	2,319,198	19%	1,868,823	1,732,593	108%	
								FY07 Actuarially Determined Required Contribution: 14.52%
196 Nenana City Public School District								
Pension:	06/30/2006	2,930,125	2,416,378	121%	-513,747	1,381,121	-37%	
Postemployment Health:	06/30/2006	1,254,162	2,791,360	45%	1,537,198	1,381,121	111%	
								FY07 Actuarially Determined Required Contribution: 17.79%
198 Saxman, City of								
Pension:	06/30/2006	617,275	604,863	102%	-12,412	102,606	-12%	
Postemployment Health:	06/30/2006	264,207	1,279,991	21%	1,015,784	102,606	990%	
								FY07 Actuarially Determined Required Contribution: 44.92%
199 Hoonah, City of								
Pension:	06/30/2006	2,484,959	2,010,178	124%	-474,781	539,296	-88%	
Postemployment Health:	06/30/2006	1,063,620	2,497,675	43%	1,434,055	539,296	266%	
								FY07 Actuarially Determined Required Contribution: 21.69%
200 Pelican, City of								
Pension:	06/30/2006	643,525	509,200	126%	-134,325	193,659	-69%	
Postemployment Health:	06/30/2006	275,443	894,521	31%	619,078	193,659	320%	
								FY07 Actuarially Determined Required Contribution: 19.23%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
202	Whittier, City of							
	Pension:	06/30/2006	1,962,273	1,802,827	109%	-159,446	841,650	-19%
	Postemployment Health:	06/30/2006	839,898	2,246,150	37%	1,406,252	841,650	167%
								FY07 Actuarially Determined Required Contribution: 15.55%
203	Anchorage, Municipal Parking Authority							
	Pension:	06/30/2006	2,885,843	2,523,191	114%	-362,652	1,124,763	-32%
	Postemployment Health:	06/30/2006	1,235,208	4,098,276	30%	2,863,068	1,124,763	255%
								FY07 Actuarially Determined Required Contribution: 21.01%
204	Craig City School District							
	Pension:	06/30/2006	1,923,267	1,932,628	100%	9,361	1,107,041	1%
	Postemployment Health:	06/30/2006	823,202	2,997,530	27%	2,174,328	1,107,041	196%
								FY07 Actuarially Determined Required Contribution: 25.62%
205	Dillingham City School District							
	Pension:	06/30/2006	4,568,452	3,730,212	122%	-838,240	1,323,510	-63%
	Postemployment Health:	06/30/2006	1,955,404	5,086,933	38%	3,131,529	1,323,510	237%
								FY07 Actuarially Determined Required Contribution: 20.29%
206	Thorne Bay, City of							
	Pension:	06/30/2006	1,729,601	1,070,045	162%	-659,556	257,241	-256%
	Postemployment Health:	06/30/2006	740,310	1,638,818	45%	898,508	257,241	349%
								FY07 Actuarially Determined Required Contribution: 17.61%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
208 Akutan, City of								
Pension:	06/30/2006	1,500,703	1,049,336	143%	-451,367	306,544	-147%	
Postemployment Health:	06/30/2006	642,336	729,199	88%	86,863	306,544	28%	
								FY07 Actuarially Determined Required Contribution: 12.81%
209 Unalaska School District								
Pension:	06/30/2006	1,672,667	1,522,182	110%	-150,485	818,084	-18%	
Postemployment Health:	06/30/2006	715,941	2,067,774	35%	1,351,833	818,084	165%	
								FY07 Actuarially Determined Required Contribution: 21.47%
211 Kashunamiut School District								
Pension:	06/30/2006	2,469,532	2,087,918	118%	-381,614	1,179,386	-32%	
Postemployment Health:	06/30/2006	1,057,017	3,939,248	27%	2,882,231	1,179,386	244%	
								FY07 Actuarially Determined Required Contribution: 18.71%
215 Homer, City of								
Pension:	06/30/2006	20,286,593	23,117,850	88%	2,831,257	4,906,872	58%	
Postemployment Health:	06/30/2006	8,683,134	18,934,604	46%	10,251,470	4,906,872	209%	
								FY07 Actuarially Determined Required Contribution: 26.87%
218 Special Education Service Agency								
Pension:	06/30/2006	1,391,089	1,629,313	85%	238,224	394,848	60%	
Postemployment Health:	06/30/2006	595,418	1,009,007	59%	413,589	394,848	105%	
								FY07 Actuarially Determined Required Contribution: 14.42%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
219	Bartlett Memorial Hospital							
	Pension:	06/30/2006	39,919,244	44,478,843	90%	4,559,599	19,577,503	23%
	Postemployment Health:	06/30/2006	17,086,365	36,703,225	47%	19,616,860	19,577,503	100%
							FY07 Actuarially Determined Required Contribution:	17.20%
220	Northwest Arctic Borough							
	Pension:	06/30/2006	2,200,468	1,932,154	114%	-268,314	1,076,425	-25%
	Postemployment Health:	06/30/2006	941,851	1,521,616	62%	579,765	1,076,425	54%
							FY07 Actuarially Determined Required Contribution:	14.19%
221	Saint Mary's School District							
	Pension:	06/30/2006	2,114,428	1,397,936	151%	-716,492	477,599	-150%
	Postemployment Health:	06/30/2006	905,024	2,090,579	43%	1,185,555	477,599	248%
							FY07 Actuarially Determined Required Contribution:	11.22%
222	Selawik, City of							
	Pension:	06/30/2006	45,063	3,016	1494%	-42,047	0	
	Postemployment Health:	06/30/2006	19,288	6,118	315%	-13,170	0	
							FY07 Actuarially Determined Required Contribution:	13.25%
223	Bristol Bay Housing Authority							
	Pension:	06/30/2006	1,971,815	1,819,603	108%	-152,212	1,340,867	-11%
	Postemployment Health:	06/30/2006	843,983	1,902,113	44%	1,058,130	1,340,867	79%
							FY07 Actuarially Determined Required Contribution:	15.06%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
224	Copper River Basin Regional Housing Authority							
	Pension:	06/30/2006	1,470,462	843,273	174%	-627,189	502,345	-125%
	Postemployment Health:	06/30/2006	629,392	1,118,225	56%	488,833	502,345	97%
								FY07 Actuarially Determined Required Contribution: 14.76%
225	Skagway City School District							
	Pension:	06/30/2006	1,675,369	1,474,053	114%	-201,316	311,794	-65%
	Postemployment Health:	06/30/2006	717,096	1,063,160	67%	346,064	311,794	111%
								FY07 Actuarially Determined Required Contribution: 27.30%
227	Klawock, City of							
	Pension:	06/30/2006	2,332,260	1,569,864	149%	-762,396	631,908	-121%
	Postemployment Health:	06/30/2006	998,261	1,900,010	53%	901,749	631,908	143%
								FY07 Actuarially Determined Required Contribution: 14.35%
228	Petersburg Public School District							
	Pension:	06/30/2006	2,486,253	2,526,626	98%	40,373	962,254	4%
	Postemployment Health:	06/30/2006	1,064,173	3,882,178	27%	2,818,005	962,254	293%
								FY07 Actuarially Determined Required Contribution: 21.94%
230	Aleutians East Borough							
	Pension:	06/30/2006	1,485,027	1,751,835	85%	266,808	754,383	35%
	Postemployment Health:	06/30/2006	635,626	1,111,641	57%	476,015	754,383	63%
								FY07 Actuarially Determined Required Contribution: 15.23%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

		Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll
232	Bering Straits CRSA							
	Pension:	06/30/2006	483,319	317,650	152%	-165,669	0	
	Postemployment Health:	06/30/2006	206,872	168,977	122%	-37,895	0	
								FY07 Actuarially Determined Required Contribution: 25.59%
235	Huslia, City of							
	Pension:	06/30/2006	268,281	236,884	113%	-31,397	122,060	-26%
	Postemployment Health:	06/30/2006	114,831	377,286	30%	262,455	122,060	215%
								FY07 Actuarially Determined Required Contribution: 28.85%
237	Kaltag, City of							
	Pension:	06/30/2006	64,722	82,796	78%	18,074	0	
	Postemployment Health:	06/30/2006	27,702	247,775	11%	220,073	0	
								FY07 Actuarially Determined Required Contribution: 53.00%
240	Haines Borough School District							
	Pension:	06/30/2006	1,753,248	1,296,148	135%	-457,100	531,742	-86%
	Postemployment Health:	06/30/2006	750,431	2,630,671	29%	1,880,240	531,742	354%
								FY07 Actuarially Determined Required Contribution: 21.43%
241	Noorvik, City of							
	Pension:	06/30/2006	466,734	283,371	165%	-183,363	67,961	-270%
	Postemployment Health:	06/30/2006	199,773	555,959	36%	356,186	67,961	524%
								FY07 Actuarially Determined Required Contribution: 13.45%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

		Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll
242	Elim, City of							
	Pension:	06/30/2006	136,302	82,458	165%	-53,844	0	
	Postemployment Health:	06/30/2006	58,341	257,014	23%	198,673	0	
								FY07 Actuarially Determined Required Contribution: 87.04%
243	Atka, City of							
	Pension:	06/30/2006	104,843	158,394	66%	53,551	99,213	54%
	Postemployment Health:	06/30/2006	44,875	273,901	16%	229,026	99,213	231%
								FY07 Actuarially Determined Required Contribution: 21.92%
244	Aleutians East Borough School District							
	Pension:	06/30/2006	2,246,411	1,962,709	114%	-283,702	965,480	-29%
	Postemployment Health:	06/30/2006	961,516	3,069,032	31%	2,107,516	965,480	218%
								FY07 Actuarially Determined Required Contribution: 23.72%
245	Aleutians West CRSA							
	Pension:	06/30/2006	191,124	195,786	98%	4,662	51,929	9%
	Postemployment Health:	06/30/2006	81,805	255,816	32%	174,011	51,929	335%
								FY07 Actuarially Determined Required Contribution: 28.23%
246	Delta/Greely School District							
	Pension:	06/30/2006	2,793,973	3,303,816	85%	509,843	1,402,877	36%
	Postemployment Health:	06/30/2006	1,195,886	3,693,590	32%	2,497,704	1,402,877	178%
								FY07 Actuarially Determined Required Contribution: 24.17%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

		Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
247	Lake & Peninsula Borough								
	Pension:	06/30/2006	720,940	966,334	75%	245,394	405,577	61%	
	Postemployment Health:	06/30/2006	308,578	1,625,029	19%	1,316,451	405,577	325%	
									FY07 Actuarially Determined Required Contribution: 29.90%
248	Yakutat, City of								
	Pension:	06/30/2006	910,683	1,292,610	70%	381,927	641,675	60%	
	Postemployment Health:	06/30/2006	389,794	1,617,874	24%	1,228,080	641,675	191%	
									FY07 Actuarially Determined Required Contribution: 17.97%
249	Unalakleet, City of								
	Pension:	06/30/2006	688,900	655,429	105%	-33,471	100,459	-33%	
	Postemployment Health:	06/30/2006	294,865	665,906	44%	371,041	100,459	369%	
									FY07 Actuarially Determined Required Contribution: 21.36%
251	Klawock City School District								
	Pension:	06/30/2006	1,075,935	1,045,498	103%	-30,437	510,344	-6%	
	Postemployment Health:	06/30/2006	460,526	1,868,257	25%	1,407,731	510,344	276%	
									FY07 Actuarially Determined Required Contribution: 24.83%
254	Mekoryuk, City of								
	Pension:	06/30/2006	111,287	66,154	168%	-45,133	0		
	Postemployment Health:	06/30/2006	47,633	117,156	41%	69,523	0		
									FY07 Actuarially Determined Required Contribution: 13.29%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
255 Alaska Gateway School District								
Pension:	06/30/2006	2,466,677	2,312,761	107%	-153,916	1,368,459	-11%	
Postemployment Health:	06/30/2006	1,055,795	3,156,548	33%	2,100,753	1,368,459	154%	
								FY07 Actuarially Determined Required Contribution: 18.67%
256 St. George, City of								
Pension:	06/30/2006	3,042,682	2,407,016	126%	-635,666	0		
Postemployment Health:	06/30/2006	1,302,338	1,672,442	78%	370,104	0		
								FY07 Actuarially Determined Required Contribution: 6.24%
257 Pelican School District								
Pension:	06/30/2006	457,762	380,311	120%	-77,451	126,363	-61%	
Postemployment Health:	06/30/2006	195,933	379,173	52%	183,240	126,363	145%	
								FY07 Actuarially Determined Required Contribution: 10.02%
258 Denali Borough								
Pension:	06/30/2006	767,586	412,149	186%	-355,437	163,347	-218%	
Postemployment Health:	06/30/2006	328,545	1,639,610	20%	1,311,065	163,347	803%	
								FY07 Actuarially Determined Required Contribution: 51.41%
259 Allakaket, City of								
Pension:	06/30/2006	136,799	64,435	212%	-72,364	28,137	-257%	
Postemployment Health:	06/30/2006	58,554	168,909	35%	110,355	28,137	392%	
								FY07 Actuarially Determined Required Contribution: 22.99%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
260	Kachemak, City of							
	Pension:	06/30/2006	59,311	104,735	57%	45,424	56,483	80%
	Postemployment Health:	06/30/2006	25,386	226,607	11%	201,221	56,483	356%
								FY07 Actuarially Determined Required Contribution: 54.28%
262	Cook Inlet Housing Authority							
	Pension:	06/30/2006	4,519,884	4,151,702	109%	-368,182	4,152,344	-9%
	Postemployment Health:	06/30/2006	1,934,616	4,432,631	44%	2,498,015	4,152,344	60%
								FY07 Actuarially Determined Required Contribution: 15.06%
263	Interior Regional Housing Authority							
	Pension:	06/30/2006	2,712,256	1,929,625	141%	-782,631	1,061,054	-74%
	Postemployment Health:	06/30/2006	1,160,909	2,441,448	48%	1,280,539	1,061,054	121%
								FY07 Actuarially Determined Required Contribution: 14.23%
264	Yakutat City School District							
	Pension:	06/30/2006	799,221	746,696	107%	-52,525	443,081	-12%
	Postemployment Health:	06/30/2006	342,086	850,842	40%	508,756	443,081	115%
								FY07 Actuarially Determined Required Contribution: 15.49%
265	Kake City School District							
	Pension:	06/30/2006	792,655	656,585	121%	-136,070	374,372	-36%
	Postemployment Health:	06/30/2006	339,274	1,237,057	27%	897,783	374,372	240%
								FY07 Actuarially Determined Required Contribution: 21.89%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
266	Quinhagak, City of							
	Pension:	06/30/2006	37,786	8,794	430%	-28,992	52,898	-55%
	Postemployment Health:	06/30/2006	16,173	16,768	96%	595	52,898	1%
								FY07 Actuarially Determined Required Contribution: 6.30%
267	Aleutian Housing Authority							
	Pension:	06/30/2006	1,085,198	939,684	115%	-145,514	888,115	-16%
	Postemployment Health:	06/30/2006	464,491	1,242,790	37%	778,299	888,115	88%
								FY07 Actuarially Determined Required Contribution: 14.95%
270	Bering Straits Regional Housing Authority							
	Pension:	06/30/2006	1,461,373	1,350,658	108%	-110,715	896,334	-12%
	Postemployment Health:	06/30/2006	625,501	1,476,457	42%	850,956	896,334	95%
								FY07 Actuarially Determined Required Contribution: 14.77%
271	Egegik, City of							
	Pension:	06/30/2006	118,678	113,902	104%	-4,776	46,145	-10%
	Postemployment Health:	06/30/2006	50,796	254,605	20%	203,809	46,145	442%
								FY07 Actuarially Determined Required Contribution: 18.82%
275	Ilisagvik College							
	Pension:	06/30/2006	7,240,660	5,841,844	124%	-1,398,816	3,532,325	-40%
	Postemployment Health:	06/30/2006	3,099,171	5,501,007	56%	2,401,836	3,532,325	68%
								FY07 Actuarially Determined Required Contribution: 13.90%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
276 North Pacific Rim Housing Authority								
Pension:	06/30/2006	1,073,789	1,097,599	98%	23,810	1,221,080	2%	
Postemployment Health:	06/30/2006	459,606	1,541,979	30%	1,082,373	1,221,080	89%	
								FY07 Actuarially Determined Required Contribution: 14.70%
278 Saxman Seaport								
Pension:	06/30/2006	78,051	112,413	69%	34,362	70,199	49%	
Postemployment Health:	06/30/2006	33,408	180,564	19%	147,156	70,199	210%	
								FY07 Actuarially Determined Required Contribution: 19.39%
279 Tlingit-Haida Regional Housing Authority								
Pension:	06/30/2006	2,812,267	3,420,131	82%	607,864	2,276,411	27%	
Postemployment Health:	06/30/2006	1,203,715	2,494,197	48%	1,290,482	2,276,411	57%	
								FY07 Actuarially Determined Required Contribution: 18.39%
280 Toksook Bay, City of								
Pension:	06/30/2006	19,846	32,365	61%	12,519	51,442	24%	
Postemployment Health:	06/30/2006	8,494	78,436	11%	69,942	51,442	136%	
								FY07 Actuarially Determined Required Contribution: 17.28%
281 Baranof Island Housing Authority								
Pension:	06/30/2006	367,020	312,348	118%	-54,672	457,142	-12%	
Postemployment Health:	06/30/2006	157,093	443,410	35%	286,317	457,142	63%	
								FY07 Actuarially Determined Required Contribution: 12.66%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
282	Delta Junction, City of							
	Pension:	06/30/2006	171,538	219,049	78%	47,511	297,344	16%
	Postemployment Health:	06/30/2006	73,422	256,082	29%	182,660	297,344	61%
								FY07 Actuarially Determined Required Contribution: 14.47%
283	Anderson, City of							
	Pension:	06/30/2006	213,445	17,636	1210%	-195,809	44,795	-437%
	Postemployment Health:	06/30/2006	91,360	10,564	865%	-80,796	44,795	-180%
								FY07 Actuarially Determined Required Contribution: 3.21%
284	Inter-Island Ferry Authority							
	Pension:	06/30/2006	421,032	411,237	102%	-9,795	1,052,626	-1%
	Postemployment Health:	06/30/2006	180,212	601,608	30%	421,396	1,052,626	40%
								FY07 Actuarially Determined Required Contribution: 13.36%
285	Hooper Bay, City of							
	Pension:	06/30/2006	44,221	13,254	334%	-30,967	0	
	Postemployment Health:	06/30/2006	18,927	0	N/A	-18,927	0	
								FY07 Actuarially Determined Required Contribution: 12.16%
286	Seldovia, City of							
	Pension:	06/30/2006	45,417	70,936	64%	25,519	64,440	40%
	Postemployment Health:	06/30/2006	19,439	78,542	25%	59,103	64,440	92%
								FY07 Actuarially Determined Required Contribution: 16.64%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
287 Koyuk, City of								
	Pension:	06/30/2006	14,826	13,052	114%	-1,774	25,091	-7%
	Postemployment Health:	06/30/2006	6,346	35,262	18%	28,916	25,091	115%
								FY07 Actuarially Determined Required Contribution: 15.39%
288 Northwest Inupiat Housing Authority								
	Pension:	06/30/2006	628,557	774,977	81%	146,420	1,001,581	15%
	Postemployment Health:	06/30/2006	269,037	807,452	33%	538,415	1,001,581	54%
								FY07 Actuarially Determined Required Contribution: 15.17%
290 Upper Kalskag, City of								
	Pension:	06/30/2006	16,828	20,501	82%	3,673	64,717	6%
	Postemployment Health:	06/30/2006	7,203	44,052	16%	36,849	64,717	57%
								FY07 Actuarially Determined Required Contribution: 16.23%
291 Shaktoolik, City of								
	Pension:	06/30/2006	5,847	3,011	194%	-2,836	0	
	Postemployment Health:	06/30/2006	2,503	0	N/A	-2,503	0	
								FY07 Actuarially Determined Required Contribution: 13.15%
293 Tagiugmiullu Nunamiullu Housing Authority								
	Pension:	06/30/2006	416,461	448,581	93%	32,120	1,260,484	3%
	Postemployment Health:	06/30/2006	178,255	327,567	54%	149,312	1,260,484	12%
								FY07 Actuarially Determined Required Contribution: 13.32%

2.5. Disclosure for GASB Statement Nos. 27 & 43 (continued)

	Actuarial Valuation Date	Adjusted Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll
294 City of Mountain Village							
Pension:	06/30/2006	9,370	6,804	138%	-2,566	31,824	-8%
Postemployment Health:	06/30/2006	4,011	13,614	29%	9,603	31,824	30%
					FY07 Actuarially Determined Required Contribution:		13.32%