

July 2003

State of Alaska

Public Employees' Retirement System

Supplement to the Actuarial Valuation Report  
as of June 30, 2002

Individual Employer Information

**MERCER**

Human Resource Consulting

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**1.1(a) Development of Average Employer Rate – FY05  
For Police and Fire Members  
State Employees Only**

**Consolidated Rate** 13.31%

<b>Past Service Rate</b>	<b>In Thousands</b>
(1) Accrued Liability (excluding retiree accrued liability)	\$ 376,059
(2) Adjusted Assets (excluding retiree reserve)	166,928
(3) Total Unfunded Liability, (1) - (2)	209,131
(4) Amortization Factor (25 Years)	16.246963
(5) Past Service Cost, (3) ÷ (4)	12,872
(6) Total Salaries	91,805
(7) Past Service Rate, (5) ÷ (6)	14.02%
(8) Preliminary Total Employer Contribution Rate	27.33%
(9) FY04 Rate	8.42%
<b>(10) Total Employer Contribution Rate, lesser of [(9) + 5%] or (8)</b>	<b>13.42%</b>

**1.1(b) Development of Average Employer Rate – FY05  
For “Other” Members  
State Employees Only**

**Consolidated Rate** 13.31%

<b>Past Service Rate</b>		<b>In Thousands</b>
(1) Accrued Liability (excluding retiree accrued liability)	\$	2,164,357
(2) Adjusted Assets (excluding retiree reserve)		960,730
(3) Total Unfunded Liability, (1) - (2)		1,203,627
(4) Amortization Factor (25 Years)		16.246963
(5) Past Service Cost, (3) ÷ (4)		74,083
(6) Total Salaries		609,727
(7) Past Service Rate, (5) ÷ (6)		12.15%
(8) Preliminary Total Employer Contribution Rate		25.46%
(9) FY04 Rate		7.65%
<b>(10) Total Employer Contribution Rate, lesser of [(9) + 5%] or (8)</b>		<b>12.65%</b>

**1.1(c) Development of Average Employer Rate – FY05  
For Police and Fire Members  
Municipality of Anchorage Employees Only**

**Consolidated Rate** 13.31%

<b>Past Service Rate</b>		<b>In Thousands</b>
(1) Accrued Liability (excluding retiree accrued liability)	\$	22,307
(2) Adjusted Assets (excluding retiree reserve)		11,175
(3) Total Unfunded Liability, (1) - (2)		11,132
(4) Amortization Factor (25 Years)		16.246963
(5) Past Service Cost, (3) ÷ (4)		685
(6) Total Salaries		24,102
(7) Past Service Rate, (5) ÷ (6)		2.84%
(8) Preliminary Total Employer Contribution Rate		16.15%
(9) FY04 Rate		4.90%
<b>(10) Total Employer Contribution Rate, lesser of [(9) + 5%] or (8)</b>		<b>9.90%</b>

**1.1(d) Development of Average Employer Rate – FY05  
For “Other” Members  
Municipality of Anchorage Employees Only**

**Consolidated Rate** 13.31%

<b>Past Service Rate</b>	<b>In Thousands</b>
(1) Accrued Liability (excluding retiree accrued liability)	\$ 354,437
(2) Adjusted Assets (excluding retiree reserve)	177,556
(3) Total Unfunded Liability, (1) - (2)	176,881
(4) Amortization Factor (25 Years)	16.246963
(5) Past Service Cost, (3) ÷ (4)	10,887
(6) Total Salaries	92,937
(7) Past Service Rate, (5) ÷ (6)	11.71%
(8) Preliminary Total Employer Contribution Rate	25.02%
(9) FY04 Rate	3.37%
<b>(10) Total Employer Contribution Rate, lesser of [(9) + 5%] or (8)</b>	<b>8.37%</b>

## 1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
101	Alaska, State of	2,540,416,060	1,127,657,665	1,412,758,395	701,531,848	13.31	12.40	25.71	
102	Southwest Region School District	8,356,380	5,418,893	2,937,487	2,540,714	13.31	7.12	20.43	
103	Annette Island School District	2,997,577	2,583,634	413,943	1,117,072	13.31	2.28	15.59	
104	Bering Strait School District	19,445,974	13,953,633	5,492,341	6,487,845	13.31	5.21	18.52	
105	Chatham School District	2,973,315	1,692,900	1,280,415	631,934	13.31	12.47	25.78	
106	Alaska Municipal League	1,057,057	21,664	1,035,393	283,665	13.31	22.47	35.78	
107	Valdez, City of	19,466,795	10,648,042	8,818,753	4,522,102	13.31	12.00	25.31	
108	Juneau Borough School District	28,626,137	14,141,995	14,484,142	8,242,706	13.31	10.82	24.13	
109	Matanuska-Susitna Borough	28,903,811	24,081,520	4,822,291	8,776,404	13.31	9.26	22.57	1
110	Matanuska-Susitna Borough School District	56,723,931	21,828,715	34,895,216	17,631,217	13.31	9.26	22.57	1
111	Anchorage School District	213,123,184	90,118,550	123,004,634	64,634,105	13.31	11.71	25.02	
112	Copper River School District	3,814,682	1,904,279	1,910,403	1,127,364	13.31	10.43	23.74	
113	University of Alaska	368,818,666	206,170,846	162,647,820	102,892,246	13.31	9.73	23.04	
115	Kenai, City of	15,329,879	7,892,078	7,437,801	4,926,214	13.31	9.29	22.60	
116	Fairbanks North Star Borough	60,988,911	38,221,370	22,767,541	15,353,714	13.31	9.13	22.44	

**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
117	Fairbanks North Star Borough School District	74,275,593	40,633,349	33,642,244	21,839,911	13.31	9.48	22.79	
118	Denali Borough School District	4,017,339	2,239,079	1,778,260	773,615	13.31	14.15	27.46	
120	Sitka, City and Borough of	18,269,950	6,270,873	11,999,077	6,574,007	13.31	11.23	24.54	
121	Chugach School District	1,338,705	723,947	614,758	213,355	13.31	17.73	31.04	
122	Ketchikan Gateway Borough	10,404,611	5,376,179	5,028,432	3,649,736	13.31	8.48	21.79	
123	Soldotna, City of	9,625,060	5,249,211	4,375,849	2,467,394	13.31	10.92	24.23	
124	Iditarod Area School District	7,822,839	4,867,611	2,955,228	1,456,563	13.31	12.49	25.80	
125	Kuspuk School District	6,199,248	4,306,906	1,892,342	2,025,436	13.31	5.75	19.06	
126	Juneau, City & Borough of	95,434,094	45,458,607	49,975,487	23,913,382	13.31	12.86	26.17	
128	Kodiak, City of	15,012,567	5,863,661	9,148,906	5,195,780	13.31	10.84	24.15	
129	Fairbanks, City of	28,546,576	-25,055,607	53,602,183	5,409,556	13.31	60.99	74.30	
131	Wasilla, City of	6,078,687	3,535,193	2,543,494	3,070,992	13.31	5.10	18.41	
132	Skagway, City of	3,051,702	1,603,456	1,448,246	1,283,006	13.31	6.95	20.26	
133	Sitka Borough School District	6,469,460	2,667,722	3,801,738	1,669,532	13.31	14.02	27.33	
134	Palmer, City of	7,701,333	3,568,132	4,133,201	2,352,286	13.31	10.81	24.12	



**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
135 Wrangell, City of	7,471,511	2,958,140	4,513,371	2,226,452	13.31	12.48	25.79	
136 Bethel, City of	10,415,272	8,424,485	1,990,787	4,163,059	13.31	2.94	16.25	
137 Valdez City School District	5,550,086	2,762,705	2,787,381	1,528,485	13.31	11.22	24.53	
138 Hoonah City School District	2,759,112	161,280	2,597,832	473,035	13.31	33.80	47.11	
139 Nome, City of	8,034,226	4,839,429	3,194,797	2,290,282	13.31	8.59	21.90	
140 Kotzebue, City of	6,863,359	6,740,285	123,074	2,879,470	13.31	0.26	13.57	
141 Galena City School District	3,453,342	1,737,185	1,716,157	2,888,249	13.31	3.66	16.97	
143 Petersburg, City of	13,927,673	5,367,514	8,560,159	3,511,447	13.31	15.00	28.31	
144 Bristol Bay Borough	5,448,732	3,793,148	1,655,584	1,255,061	13.31	8.12	21.43	
145 North Slope Borough	135,209,444	110,373,728	24,835,716	43,491,164	13.31	3.51	16.82	
146 Wrangell Public School District	2,461,142	1,353,555	1,107,587	753,953	13.31	9.04	22.35	
148 Cordova, City of	6,103,732	2,732,138	3,371,594	1,742,230	13.31	11.91	25.22	
149 Nome City School District	4,365,284	2,188,267	2,177,017	1,299,621	13.31	10.31	23.62	
151 King Cove, City of	2,185,362	1,441,091	744,271	949,662	13.31	4.82	18.13	
152 Alaska Housing Finance Corporation	44,945,019	28,672,072	16,272,947	14,119,271	13.31	7.09	20.40	

**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
153	Lower Yukon School District	16,037,743	10,442,068	5,595,675	4,182,229	13.31	8.24	21.55	
154	Northwest Arctic Borough School District	21,003,806	17,580,746	3,423,060	6,381,393	13.31	3.30	16.61	
155	Southeast Island School District	2,636,462	657,518	1,978,944	892,269	13.31	13.65	26.96	
156	Pribilof School District	2,100,007	1,391,570	708,437	585,402	13.31	7.45	20.76	
157	Lower Kuskokwim School District	43,466,915	32,096,181	11,370,734	15,200,587	13.31	4.60	17.91	
158	Kodiak Island Borough School District	14,590,180	7,833,540	6,756,640	4,169,251	13.31	9.97	23.28	
159	Yukon Flats School District	4,291,147	3,614,707	676,440	1,165,980	13.31	3.57	16.88	
160	Yukon/Koyukuk School District	6,656,279	5,448,922	1,207,357	1,945,463	13.31	3.82	17.13	
161	North Slope Borough School District	29,475,026	18,471,582	11,003,444	11,544,616	13.31	5.87	19.18	
162	Aleutian Region School District	863,313	2,460,794	-1,597,481	134,678	13.31	-13.31	0.00	
163	Cordova Community Medical Center	5,177,542	2,952,339	2,225,203	2,320,138	13.31	5.90	19.21	
164	Lake & Peninsula Borough School District	6,262,219	3,533,584	2,728,635	2,325,155	13.31	7.22	20.53	
165	Sitka Community Hospital	12,287,464	6,657,361	5,630,103	3,983,358	13.31	8.70	22.01	
166	Tanana School District	1,218,928	825,779	393,149	143,139	13.31	16.91	30.22	
167	Southeast Regional Resource Center	2,906,473	1,851,840	1,054,633	1,535,777	13.31	4.23	17.54	

**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
168	Hydaburg City School District	864,754	653,807	210,947	238,167	13.31	5.45	18.76	
169	Tanana, City of	1,029,740	953,871	75,869	199,643	13.31	2.34	15.65	
170	North Pacific Fisheries Management Council	2,723,599	1,337,650	1,385,949	1,021,196	13.31	8.35	21.66	
171	Barrow, City of	3,138,782	2,114,668	1,024,114	951,260	13.31	6.63	19.94	
172	Saint Paul, City of	4,799,781	3,611,198	1,188,583	1,253,946	13.31	5.83	19.14	
173	Anchorage, Municipality of	376,744,342	188,730,597	188,013,745	117,039,389	13.31	9.89	23.20	
174	Kodiak Island Borough	8,467,487	5,334,445	3,133,042	2,010,855	13.31	9.59	22.90	
175	Nome Joint Utilities	1,497,296	1,999,391	-502,095	898,551	13.31	-3.44	9.87	
176	Sand Point, City of	1,855,356	1,566,280	289,076	695,464	13.31	2.56	15.87	
177	Ketchikan Gateway Borough School District	9,594,066	5,397,592	4,196,474	3,323,252	13.31	7.77	21.08	
178	Dillingham, City of	6,239,748	3,853,421	2,386,327	2,160,968	13.31	6.80	20.11	
179	Unalaska, City of	18,651,715	11,546,029	7,105,686	8,723,847	13.31	5.01	18.32	
180	Kenai Peninsula Borough	40,613,157	18,981,048	21,632,109	11,066,805	13.31	12.03	25.34	
181	Ketchikan, City of	25,103,419	6,609,388	18,494,031	7,358,245	13.31	15.47	28.78	
182	Seward, City of	13,489,892	8,411,938	5,077,954	3,413,307	13.31	9.16	22.47	

**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
183	Fort Yukon, City of	993,324	837,970	155,354	271,347	13.31	3.52	16.83	
184	Bristol Bay Borough School District	3,751,566	2,057,384	1,694,182	641,364	13.31	16.26	29.57	
185	Cordova City School District	3,103,179	1,441,430	1,661,749	575,642	13.31	17.77	31.08	
186	Craig, City of	4,541,416	2,173,194	2,368,222	1,670,674	13.31	8.72	22.03	
187	Petersburg Medical Center	4,605,234	3,744,991	860,243	2,637,752	13.31	2.01	15.32	
189	Haines Borough	6,319,758	2,965,634	3,354,124	1,869,294	13.31	11.04	24.35	
190	Kenai Peninsula Borough School District	38,666,054	17,978,258	20,687,796	11,394,928	13.31	11.17	24.48	
191	North Pole, City of	6,519,129	3,658,765	2,860,364	1,902,373	13.31	9.25	22.56	
192	Galena, City of	2,765,966	2,699,901	66,065	1,211,569	13.31	0.34	13.65	
193	Nenana, City of	1,256,512	768,824	487,688	342,988	13.31	8.75	22.06	
196	Nenana City School District	1,693,708	989,839	703,869	858,876	13.31	5.04	18.35	
198	Saxman, City of	1,157,920	258,644	899,276	380,961	13.31	14.53	27.84	
199	Hoonah, City of	1,493,950	883,653	610,297	585,470	13.31	6.42	19.73	
200	Pelican, City of	579,111	413,902	165,209	116,031	13.31	8.76	22.07	
202	Whittier, City of	1,015,744	1,021,696	-5,952	866,442	13.31	-0.04	13.27	

## 1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
203	Anchorage Parking Authority	2,621,526	1,607,431	1,014,095	935,838	13.31	6.67	19.98	
204	Craig City School District	2,033,405	926,587	1,106,818	997,311	13.31	6.83	20.14	
205	Dillingham City School District	3,465,544	2,440,578	1,024,966	1,118,566	13.31	5.64	18.95	
206	Thorne Bay, City of	1,369,000	796,017	572,983	256,748	13.31	13.74	27.05	
208	Akutan, City of	837,452	736,814	100,638	264,162	13.31	2.34	15.65	
209	Unalaska City School District	1,723,703	982,156	741,547	848,924	13.31	5.38	18.69	
211	Kashunamiut School District	2,563,772	1,495,632	1,068,140	1,092,499	13.31	6.02	19.33	
214	Saint Mary's, City of	841,300	696,765	144,535	281,188	13.31	3.16	16.47	
215	Homer, City of	14,813,575	8,427,870	6,385,705	4,347,392	13.31	9.04	22.35	
216	Ruby, City of	175,463	42,271	133,192	108,860	13.31	7.53	20.84	
218	Special Education Service Agency	984,186	803,607	180,579	449,505	13.31	2.47	15.78	
219	Bartlett Regional Hospital	29,481,470	19,626,666	9,854,804	15,749,772	13.31	3.85	17.16	
220	Northwest Arctic Borough	1,429,243	1,336,176	93,067	642,887	13.31	0.89	14.20	
221	Saint Mary's School District	1,696,217	1,375,503	320,714	375,758	13.31	5.25	18.56	
222	Selawik, City of	9,945	36,475	-26,530	71,048	13.31	-2.30	11.01	

## 1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
223	Bristol Bay Housing Authority	1,503,705	1,012,024	491,681	1,018,325	13.31	2.97	16.28	
224	Copper River Basin Regional Housing Authority	637,842	589,944	47,898	491,773	13.31	0.60	13.91	
225	Skagway City School District	825,272	490,303	334,969	326,640	13.31	6.31	19.62	
227	Klawock, City of	1,406,135	1,233,531	172,604	752,608	13.31	1.41	14.72	
228	Petersburg City School District	2,219,477	1,426,670	792,807	954,205	13.31	5.11	18.42	
230	Aleutians East Borough	1,252,077	864,465	387,612	894,043	13.31	2.67	15.98	
232	Bering Straits CRSA	297,106	149,637	147,469	62,733	13.31	14.47	27.78	
235	Huslia, City of	367,627	167,462	200,165	84,657	13.31	14.55	27.86	
237	Kaltag, City of	99,873	49,300	50,573	26,173	13.31	11.89	25.20	
240	Haines Borough School District	1,485,468	733,575	751,893	910,974	13.31	5.08	18.39	
241	Noorvik, City of	347,538	285,536	62,002	322,853	13.31	1.18	14.49	
242	Elim, City of	113,326	66,243	47,083	160,588	13.31	1.80	15.11	
243	Atka, City of	110,472	41,276	69,196	65,598	13.31	6.49	19.80	
244	Aleutians East Borough School District	2,620,142	1,312,468	1,307,674	1,070,290	13.31	7.52	20.83	
245	Aleutians West CRSA	247,076	121,966	125,110	49,841	13.31	15.45	28.76	

**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
246	Delta/Greely School District	2,312,388	1,212,571	1,099,817	841,659	13.31	8.04	21.35	
247	Lake & Peninsula Borough	1,189,864	293,457	896,407	580,459	13.31	9.51	22.82	
248	Yakutat, City and Borough of	698,362	362,433	335,929	402,871	13.31	5.13	18.44	
249	Unalakleet, City of	397,962	336,127	61,835	242,330	13.31	1.57	14.88	
251	Klawock City School District	1,391,909	661,537	730,372	524,844	13.31	8.57	21.88	
255	Alaska Gateway School District	2,091,676	1,281,572	810,104	1,310,423	13.31	3.81	17.12	
256	Saint George, City of	2,040,135	1,480,723	559,412	335,905	13.31	10.25	23.56	
257	Pelican City School District	564,086	337,677	226,409	71,599	13.31	19.46	32.77	
258	Denali Borough	1,392,190	249,869	1,142,321	521,599	13.31	13.48	26.79	
259	Allakaket, City of	80,928	91,910	-10,982	45,352	13.31	-1.49	11.82	
260	Kachemak, City of	59,013	-25,744	84,757	54,282	13.31	9.61	22.92	
262	Cook Inlet Housing Authority	2,600,277	1,599,359	1,000,918	2,371,737	13.31	2.60	15.91	
263	Interior Regional Housing Authority	1,842,249	1,323,830	518,419	927,652	13.31	3.44	16.75	
264	Yakutat School District	668,477	432,083	236,394	344,955	13.31	4.22	17.53	
265	Kake City School District	1,079,863	416,871	662,992	443,280	13.31	9.21	22.52	

**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
266	Quinhagak, City of	56,791	31,470	25,321	27,461	13.31	5.68	18.99	
267	Aleutian Housing Authority	910,587	464,693	445,894	463,009	13.31	5.93	19.24	
270	Bering Straits Regional Housing Authority	985,509	671,436	314,073	987,804	13.31	1.96	15.27	
271	Egegik, City of	39,529	21,571	17,958	89,782	13.31	1.23	14.54	
275	Ilisagvik College	5,538,994	4,547,831	991,163	3,647,081	13.31	1.67	14.98	
276	North Pacific Rim Housing Authority	725,129	500,038	225,091	866,445	13.31	1.60	14.91	
277	Kake, City of	150,864	186,533	-35,669	267,796	13.31	-0.82	12.49	
278	Saxman Seaport	78,295	31,342	46,953	35,302	13.31	8.19	21.50	
279	Tlingit-Haida Regional Housing Authority	2,276,864	794,557	1,482,307	1,783,104	13.31	5.12	18.43	
280	Toksook Bay, City of	10,378	6,575	3,803	15,591	13.31	1.50	14.81	
281	Baranof Island Housing Authority	128,912	127,336	1,576	418,305	13.31	0.02	13.33	
282	Delta Junction, City of	40,793	22,193	18,600	60,476	13.31	1.89	15.20	
283	Anderson, City of	0	159,599	-159,599	35,532	13.31	-13.31	0.00	
284	Inter-Island Ferry Authority	16,159	15,828	331	116,851	13.31	0.02	13.33	
285	Hooper Bay, City of	31,295	7,509	23,786	543,733	13.31	0.27	13.58	



**1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2005 – Active Employers (continued)**

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
286	Seldovia, City of	55,845	12,848	42,997	88,403	13.31	2.99	16.30	
287	Koyuk, City of	3,457	1,340	2,117	19,691	13.31	0.66	13.97	
288	Northwest Inupiat Housing Authority	270,705	85,992	184,713	497,665	13.31	2.28	15.59	
289	Angoon, City of	77,673	5,588	72,085	282,259	13.31	1.57	14.88	
290	Upper Kalskag, City of	0	0	0	N/A	13.31	0.00	13.31	
<b>Subtotal</b>		<b>4,794,118,731</b>	<b>2,343,626,559</b>	<b>2,450,492,172</b>	<b>1,402,352,179</b>				

## 1.2 (b) P.E.R.S Contribution Rates For Fiscal Year 2005 – No Active Employees

		Accrued Liability	Adjusted Assets	Unfunded Liability
130	Fairbanks Municipal Utility System	18,732,634	18,732,634	0
147	Alaska Unorganized Borough	911,854†	5,556,775	-4,644,921
150	Terminated Employer	58,125	3,121,826	-3,063,701
197	Unalakleet, City of	290,271†	171,522	118,749
201	Kake, City of	43,642†	-48,013	91,655
210	Stebbins, City of	0	-155	155
212	Seward General Hospital	3,881,207†	-556,574	4,437,781
213	Wainwright, City of	131,373†	70,502	60,871
217	Emmonak, City of	110,502†	107,569	2,933
226	Hooper Bay, City of	14,325†	59,632	-45,307
229	Bristol Bay CRSA	215,046†	173,332	41,714
231	Kivalina, City of	0	74,918	-74,918
233	Shishmaref, City of	114,382†	32,533	81,849
234	Adak Region School District	102,321†	32,532	69,789
236	Mountain Village, City of	38,560†	101,651	-63,091

## 1.2 (b) P.E.R.S Contribution Rates For Fiscal Year 2005 – No Active Employees (continued)

	Accrued Liability	Adjusted Assets	Unfunded Liability				
238 Koyuk, City of	0	21,409	-21,409				
239 Lower Kalskag, City of	96,149†	11,232	84,917				
250 Diomedea Joint Utilities	12,236†	6,478	5,758				
252 Old Harbor, City of	164,199†	40,002	124,197				
253 Grayling, City of	0	34,398	-34,398				
254 Mekoryuk, City of	100,064	47,203	52,861				
261 Nuiqsut, City of	1,439†	70,235	-68,796				
268 Marshall, City of	128,587†	49,521	79,066				
269 Anchorage Telephone Utility	10,096,284	10,096,284	0				
272 Point Hope, City of	1,654†	10,175	-8,521				
273 Anaktuvuk Pass, City of	30,276†	5,428	24,848				
<b>Subtotal</b>	<b>35,275,130†</b>	<b>38,023,049</b>	<b>-2,747,919</b>				
	<b>Accrued Liability*</b>	<b>Adjusted Assets</b>	<b>Unfunded Liability</b>	<b>Annual Earnings</b>	<b>Consol. Rate</b>	<b>Past Service Rate</b>	<b>Total Rate</b>
<b>State &amp; Political Subdivision Totals</b>	<b>4,828,407,721</b>	<b>2,381,649,608</b>	<b>2,446,758,113</b>	<b>1,402,686,177</b>	<b>13.31</b>	<b>11.60</b>	<b>24.91</b>

† Termination liability

\* Excluding termination liability increase

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
101	Alaska, State of	5.42	2.33	7.75	7.75	13.31	12.40	25.71	17.96	5.00	12.75
102	Southwest Region School District	5.42	-0.12	5.30	5.30	13.31	7.12	20.43	15.13	5.00	10.30
103	Annette Island School District	5.42	-5.42	0.00	0.00	13.31	2.28	15.59	15.59	5.00	5.00
104	Bering Strait School District	5.42	-1.60	3.82	3.82	13.31	5.21	18.52	14.70	5.00	8.82
105	Chatham School District	5.42	-5.42	0.00	5.93	13.31	12.47	25.78	19.85	5.00	10.93
106	Alaska Municipal League	5.42	25.07	30.49	30.49	13.31	22.47	35.78	5.29	5.00	35.49
107	Valdez, City of	5.42	-1.51	3.91	3.91	13.31	12.00	25.31	21.40	5.00	8.91
108	Juneau Borough School District	5.42	2.51	7.93	7.93	13.31	10.82	24.13	16.20	5.00	12.93
109	Matanuska-Susitna Borough	5.42	0.57	5.99	5.99	13.31	9.26	22.57	16.58	5.00	10.99
110	Matanuska-Susitna Borough School District	5.42	0.57	5.99	5.99	13.31	9.26	22.57	16.58	5.00	10.99
111	Anchorage School District	5.42	3.83	9.25	9.25	13.31	11.71	25.02	15.77	5.00	14.25
112	Copper River School District	5.42	2.84	8.26	8.26	13.31	10.43	23.74	15.48	5.00	13.26
113	University of Alaska	5.42	0.16	5.58	5.58	13.31	9.73	23.04	17.46	5.00	10.58
115	Kenai, City of	5.42	-1.75	3.67	3.67	13.31	9.29	22.60	18.93	5.00	8.67
116	Fairbanks North Star Borough	5.42	0.51	5.93	5.93	13.31	9.13	22.44	16.51	5.00	10.93

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
117	Fairbanks North Star Borough School District	5.42	0.49	5.91	5.91	13.31	9.48	22.79	16.88	5.00	10.91
118	Denali Borough School District	5.42	3.21	8.63	8.63	13.31	14.15	27.46	18.83	5.00	13.63
120	Sitka, City and Borough of	5.42	3.60	9.02	9.02	13.31	11.23	24.54	15.52	5.00	14.02
121	Chugach School District	5.42	-0.21	5.21	5.21	13.31	17.73	31.04	25.83	5.00	10.21
122	Ketchikan Gateway Borough	5.42	0.07	5.49	5.49	13.31	8.48	21.79	16.30	5.00	10.49
123	Soldotna, City of	5.42	-0.96	4.46	4.46	13.31	10.92	24.23	19.77	5.00	9.46
124	Iditarod Area School District	5.42	3.53	8.95	8.95	13.31	12.49	25.80	16.85	5.00	13.95
125	Kuspuk School District	5.42	-0.50	4.92	4.92	13.31	5.75	19.06	14.14	5.00	9.92
126	Juneau, City & Borough of	5.42	0.80	6.22	6.22	13.31	12.86	26.17	19.95	5.00	11.22
128	Kodiak, City of	5.42	0.79	6.21	6.21	13.31	10.84	24.15	17.94	5.00	11.21
129	Fairbanks, City of	5.42	15.44	20.86	20.67	13.31	60.99	74.30	53.63	5.00	25.67
131	Wasilla, City of	5.42	1.02	6.44	6.44	13.31	5.10	18.41	11.97	5.00	11.44
132	Skagway, City of	5.42	4.21	9.63	9.63	13.31	6.95	20.26	10.63	5.00	14.63
133	Sitka Borough School District	5.42	3.62	9.04	9.04	13.31	14.02	27.33	18.29	5.00	14.04
134	Palmer, City of	5.42	3.53	8.95	8.54	13.31	10.81	24.12	15.58	5.00	13.54

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
135	Wrangell, City of	5.42	1.30	6.72	6.72	13.31	12.48	25.79	19.07	5.00	11.72
136	Bethel, City of	5.42	-1.72	3.70	3.70	13.31	2.94	16.25	12.55	5.00	8.70
137	Valdez City School District	5.42	-5.23	0.19	0.35	13.31	11.22	24.53	24.18	5.00	5.35
138	Hoonah City School District	5.42	18.63	24.05	25.36	13.31	33.80	47.11	21.75	5.00	30.36
139	Nome, City of	5.42	-4.92	0.50	0.50	13.31	8.59	21.90	21.40	5.00	5.50
140	Kotzebue, City of	5.42	-5.42	0.00	0.00	13.31	0.26	13.57	13.57	5.00	5.00
141	Galena City School District	5.42	2.23	7.65	7.65	13.31	3.66	16.97	9.32	5.00	12.65
143	Petersburg, City of	5.42	8.11	13.53	13.53	13.31	15.00	28.31	14.78	5.00	18.53
144	Bristol Bay Borough	5.42	-2.43	2.99	2.99	13.31	8.12	21.43	18.44	5.00	7.99
145	North Slope Borough	5.42	-2.78	2.64	2.64	13.31	3.51	16.82	14.18	5.00	7.64
146	Wrangell Public School District	5.42	-0.46	4.96	4.96	13.31	9.04	22.35	17.39	5.00	9.96
148	Cordova, City of	5.42	-0.65	4.77	4.77	13.31	11.91	25.22	20.45	5.00	9.77
149	Nome City School District	5.42	5.37	10.79	10.79	13.31	10.31	23.62	12.83	5.00	15.79
151	King Cove, City of	5.42	-0.79	4.63	4.63	13.31	4.82	18.13	13.50	5.00	9.63
152	Alaska Housing Finance Corporation	5.42	0.72	6.14	6.14	13.31	7.09	20.40	14.26	5.00	11.14

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
153	Lower Yukon School District	5.42	-2.95	2.47	2.47	13.31	8.24	21.55	19.08	5.00	7.47
154	Northwest Arctic Borough School District	5.42	-5.42	0.00	0.00	13.31	3.30	16.61	16.61	5.00	5.00
155	Southeast Island School District	5.42	5.13	10.55	10.55	13.31	13.65	26.96	16.41	5.00	15.55
156	Pribilof School District	5.42	5.11	10.53	10.53	13.31	7.45	20.76	10.23	5.00	15.53
157	Lower Kuskokwim School District	5.42	-1.63	3.79	3.79	13.31	4.60	17.91	14.12	5.00	8.79
158	Kodiak Island Borough School District	5.42	-0.57	4.85	4.85	13.31	9.97	23.28	18.43	5.00	9.85
159	Yukon Flats School District	5.42	-5.42	0.00	0.00	13.31	3.57	16.88	16.88	5.00	5.00
160	Yukon/Koyukuk School District	5.42	-5.42	0.00	0.00	13.31	3.82	17.13	17.13	5.00	5.00
161	North Slope Borough School District	5.42	0.61	6.03	6.03	13.31	5.87	19.18	13.15	5.00	11.03
162	Aleutian Region School District	5.42	-5.42	0.00	0.00	13.31	-13.31	0.00	0.00		0.00
163	Cordova Community Medical Center	5.42	-0.28	5.14	5.14	13.31	5.90	19.21	14.07	5.00	10.14
164	Lake & Peninsula Borough School District	5.42	1.16	6.58	6.58	13.31	7.22	20.53	13.95	5.00	11.58
165	Sitka Community Hospital	5.42	1.54	6.96	6.96	13.31	8.70	22.01	15.05	5.00	11.96
166	Tanana School District	5.42	18.19	23.61	19.30	13.31	16.91	30.22	10.92	5.00	24.30
167	Southeast Regional Resource Center	5.42	-0.14	5.28	5.28	13.31	4.23	17.54	12.26	5.00	10.28

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
168	Hydaburg City School District	5.42	-5.42	0.00	0.00	13.31	5.45	18.76	18.76	5.00	5.00
169	Tanana, City of	5.42	6.66	12.08	12.08	13.31	2.34	15.65	3.57		15.65
170	North Pacific Fisheries Management Council	5.42	3.59	9.01	8.04	13.31	8.35	21.66	13.62	5.00	13.04
171	Barrow, City of	5.42	2.44	7.86	7.86	13.31	6.63	19.94	12.08	5.00	12.86
172	Saint Paul, City of	5.42	-3.07	2.35	2.35	13.31	5.83	19.14	16.79	5.00	7.35
173	Anchorage, Municipality of	5.42	-1.77	3.65	3.65	13.31	9.89	23.20	19.55	5.00	8.65
174	Kodiak Island Borough	5.42	-5.42	0.00	0.00	13.31	9.59	22.90	22.90	5.00	5.00
175	Nome Joint Utilities	5.42	-5.42	0.00	0.00	13.31	-3.44	9.87	9.87	5.00	5.00
176	Sand Point, City of	5.42	-3.31	2.11	2.11	13.31	2.56	15.87	13.76	5.00	7.11
177	Ketchikan Gateway Borough School District	5.42	0.44	5.86	5.86	13.31	7.77	21.08	15.22	5.00	10.86
178	Dillingham, City of	5.42	0.76	6.18	6.18	13.31	6.80	20.11	13.93	5.00	11.18
179	Unalaska, City of	5.42	1.67	7.09	7.09	13.31	5.01	18.32	11.23	5.00	12.09
180	Kenai Peninsula Borough	5.42	2.39	7.81	7.81	13.31	12.03	25.34	17.53	5.00	12.81
181	Ketchikan, City of	5.42	9.50	14.92	14.92	13.31	15.47	28.78	13.86	5.00	19.92
182	Seward, City of	5.42	-1.68	3.74	3.74	13.31	9.16	22.47	18.73	5.00	8.74



### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
183	Fort Yukon, City of	5.42	-5.42	0.00	0.00	13.31	3.52	16.83	16.83	5.00	5.00
184	Bristol Bay Borough School District	5.42	1.68	7.10	7.10	13.31	16.26	29.57	22.47	5.00	12.10
185	Cordova City School District	5.42	-1.69	3.73	5.46	13.31	17.77	31.08	25.62	5.00	10.46
186	Craig, City of	5.42	4.91	10.33	10.33	13.31	8.72	22.03	11.70	5.00	15.33
187	Petersburg Medical Center	5.42	-4.42	1.00	1.00	13.31	2.01	15.32	14.32	5.00	6.00
189	Haines Borough	5.42	6.75	12.17	12.17	13.31	11.04	24.35	12.18	5.00	17.17
190	Kenai Peninsula Borough School District	5.42	1.39	6.81	6.81	13.31	11.17	24.48	17.67	5.00	11.81
191	North Pole, City of	5.42	2.25	7.67	5.00	13.31	9.25	22.56	17.56	5.00	10.00
192	Galena, City of	5.42	-5.42	0.00	0.00	13.31	0.34	13.65	13.65	5.00	5.00
193	Nenana, City of	5.42	4.04	9.46	9.46	13.31	8.75	22.06	12.60	5.00	14.46
196	Nenana City School District	5.42	1.50	6.92	6.92	13.31	5.04	18.35	11.43	5.00	11.92
198	Saxman, City of	5.42	49.68	55.10	31.46	13.31	14.53	27.84	-3.62		27.84
199	Hoonah, City of	5.42	0.33	5.75	5.75	13.31	6.42	19.73	13.98	5.00	10.75
200	Pelican, City of	5.42	-1.56	3.86	3.86	13.31	8.76	22.07	18.21	5.00	8.86
202	Whittier, City of	5.42	-5.42	0.00	0.00	13.31	-0.04	13.27	13.27	5.00	5.00

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
203	Anchorage Parking Authority	5.42	-1.24	4.18	4.18	13.31	6.67	19.98	15.80	5.00	9.18
204	Craig City School District	5.42	3.32	8.74	8.74	13.31	6.83	20.14	11.40	5.00	13.74
205	Dillingham City School District	5.42	-1.89	3.53	3.53	13.31	5.64	18.95	15.42	5.00	8.53
206	Thorne Bay, City of	5.42	-0.32	5.10	5.10	13.31	13.74	27.05	21.95	5.00	10.10
208	Akutan, City of	5.42	-1.90	3.52	4.09	13.31	2.34	15.65	11.56	5.00	9.09
209	Unalaska City School District	5.42	2.32	7.74	7.74	13.31	5.38	18.69	10.95	5.00	12.74
211	Kashunamiut School District	5.42	3.13	8.55	8.55	13.31	6.02	19.33	10.78	5.00	13.55
214	Saint Mary's, City of	5.42	4.82	10.24	10.24	13.31	3.16	16.47	6.23	5.00	15.24
215	Homer, City of	5.42	-2.50	2.92	2.92	13.31	9.04	22.35	19.43	5.00	7.92
216	Ruby, City of	5.42	-1.98	3.44	8.00	13.31	7.53	20.84	12.84	5.00	13.00
218	Special Education Service Agency	5.42	0.25	5.67	5.67	13.31	2.47	15.78	10.11	5.00	10.67
219	Bartlett Regional Hospital	5.42	0.71	6.13	6.13	13.31	3.85	17.16	11.03	5.00	11.13
220	Northwest Arctic Borough	5.42	-4.14	1.28	4.33	13.31	0.89	14.20	9.87	5.00	9.33
221	Saint Mary's School District	5.42	-5.42	0.00	0.00	13.31	5.25	18.56	18.56	5.00	5.00
222	Selawik, City of	5.42	1.51	6.93	6.93	13.31	-2.30	11.01	4.08		11.01

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
223	Bristol Bay Housing Authority	5.42	2.24	7.66	7.66	13.31	2.97	16.28	8.62	5.00	12.66
224	Copper River Basin Regional Housing Authority	5.42	0.93	6.35	6.35	13.31	0.60	13.91	7.56	5.00	11.35
225	Skagway City School District	5.42	4.92	10.34	10.34	13.31	6.31	19.62	9.28	5.00	15.34
227	Klawock, City of	5.42	-4.23	1.19	1.19	13.31	1.41	14.72	13.53	5.00	6.19
228	Petersburg City School District	5.42	-2.14	3.28	3.28	13.31	5.11	18.42	15.14	5.00	8.28
230	Aleutians East Borough	5.42	4.41	9.83	9.83	13.31	2.67	15.98	6.15	5.00	14.83
232	Bering Straits CRSA	5.42	23.82	29.24	26.19	13.31	14.47	27.78	1.59		27.78
235	Huslia, City of	5.42	10.52	15.94	8.27	13.31	14.55	27.86	19.59	5.00	13.27
237	Kaltag, City of	5.42	5.10	10.52	8.49	13.31	11.89	25.20	16.71	5.00	13.49
240	Haines Borough School District	5.42	2.22	7.64	7.64	13.31	5.08	18.39	10.75	5.00	12.64
241	Noorvik, City of	5.42	-1.57	3.85	4.40	13.31	1.18	14.49	10.09	5.00	9.40
242	Elim, City of	5.42	-1.11	4.31	4.31	13.31	1.80	15.11	10.80	5.00	9.31
243	Atka, City of	5.42	6.81	12.23	10.00	13.31	6.49	19.80	9.80	5.00	15.00
244	Aleutians East Borough School District	5.42	5.63	11.05	11.05	13.31	7.52	20.83	9.78	5.00	16.05
245	Aleutians West CRSA	5.42	6.14	11.56	11.56	13.31	15.45	28.76	17.20	5.00	16.56

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
246	Delta/Greely School District	5.42	0.37	5.79	5.79	13.31	8.04	21.35	15.56	5.00	10.79
247	Lake & Peninsula Borough	5.42	7.48	12.90	12.90	13.31	9.51	22.82	9.92	5.00	17.90
248	Yakutat, City and Borough of	5.42	3.36	8.78	8.78	13.31	5.13	18.44	9.66	5.00	13.78
249	Unalakleet, City of	5.42	-0.55	4.87	4.87	13.31	1.57	14.88	10.01	5.00	9.87
251	Klawock City School District	5.42	5.01	10.43	10.43	13.31	8.57	21.88	11.45	5.00	15.43
255	Alaska Gateway School District	5.42	-0.19	5.23	5.23	13.31	3.81	17.12	11.89	5.00	10.23
256	Saint George, City of	5.42	-1.64	3.78	3.78	13.31	10.25	23.56	19.78	5.00	8.78
257	Pelican City School District	5.42	4.41	9.83	9.83	13.31	19.46	32.77	22.94	5.00	14.83
258	Denali Borough	5.42	33.01	38.43	34.00	13.31	13.48	26.79	-7.21	-5.00	29.00
259	Allakaket, City of	5.42	-5.42	0.00	0.00	13.31	-1.49	11.82	11.82	5.00	5.00
260	Kachemak, City of	5.42	0.50	5.92	15.37	13.31	9.61	22.92	7.55	5.00	20.37
262	Cook Inlet Housing Authority	5.42	1.97	7.39	7.39	13.31	2.60	15.91	8.52	5.00	12.39
263	Interior Regional Housing Authority	5.42	2.17	7.59	7.59	13.31	3.44	16.75	9.16	5.00	12.59
264	Yakutat School District	5.42	2.54	7.96	7.96	13.31	4.22	17.53	9.57	5.00	12.96
265	Kake City School District	5.42	3.70	9.12	9.12	13.31	9.21	22.52	13.40	5.00	14.12

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

		FY04				FY05					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
266	Quinhagak, City of	5.42	0.00	5.42	7.33	13.31	5.68	18.99	11.66	5.00	12.33
267	Aleutian Housing Authority	5.42	3.74	9.16	9.16	13.31	5.93	19.24	10.08	5.00	14.16
270	Bering Straits Regional Housing Authority	5.42	3.68	9.10	9.10	13.31	1.96	15.27	6.17	5.00	14.10
271	Egegik, City of	5.42	-1.62	3.80	3.80	13.31	1.23	14.54	10.74	5.00	8.80
275	Ilisagvik College	5.42	0.06	5.48	5.48	13.31	1.67	14.98	9.50	5.00	10.48
276	North Pacific Rim Housing Authority	5.42	1.16	6.58	6.58	13.31	1.60	14.91	8.33	5.00	11.58
277	Kake, City of	5.42	1.57	6.99	6.99	13.31	-0.82	12.49	5.50	5.00	11.99
278	Saxman Seaport	5.42	3.72	9.14	9.14	13.31	8.19	21.50	12.36	5.00	14.14
279	Tlingit-Haida Regional Housing Authority	5.42	5.10	10.52	10.52	13.31	5.12	18.43	7.91	5.00	15.52
280	Toksook Bay, City of	5.42	-0.42	5.00	5.00	13.31	1.50	14.81	9.81	5.00	10.00
281	Baranof Island Housing Authority	5.42	-0.01	5.41	5.41	13.31	0.02	13.33	7.92	5.00	10.41
282	Delta Junction, City of	5.42	3.68	9.10	9.10	13.31	1.89	15.20	6.10	5.00	14.10
283	Anderson, City of	5.42	-5.42	0.00	3.26	13.31	-13.31	0.00	-3.26		0.00
284	Inter-Island Ferry Authority	5.42	0.16	5.58	5.58	13.31	0.02	13.33	7.75	5.00	10.58
285	Hooper Bay, City of	5.42	0.00	5.42	5.42	13.31	0.27	13.58	8.16	5.00	10.42

### 1.3 P.E.R.S Contribution Rates For Fiscal Years 2004 & 2005 (continued)

	FY04				FY05					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
286 Seldovia, City of	5.42	0.00	5.42	5.42	13.31	2.99	16.30	10.88	5.00	10.42
287 Koyuk, City of	5.42	0.00	5.42	5.42	13.31	0.66	13.97	8.55	5.00	10.42
288 Northwest Inupiat Housing Authority	5.42	0.00	5.42	5.42	13.31	2.28	15.59	10.17	5.00	10.42
289 Angoon, City of	5.42	0.00	5.42	5.42	13.31	1.57	14.88	9.46	5.00	10.42
290 Upper Kalskag, City of	5.42	0.00	5.42	5.42	13.31	0.00	13.31	7.89	5.00	10.42
<b>State &amp; Political Subdivision Totals</b>	<b>5.42</b>	<b>1.35</b>	<b>6.77</b>	<b>6.77</b>	<b>13.31</b>	<b>11.60</b>	<b>24.91</b>	<b>18.14</b>	<b>5.00</b>	<b>11.77</b>

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
101 Alaska, State of	2,465,356,737	-947,519,608	1,424,534,925	2,942,372,054
102 Southwest Region School District	2,440,825	-786,566	1,552,572	3,206,831
103 Annette Island School District	1,250,374	-616,090	595,294	1,229,578
104 Bering Strait School District	8,371,846	-3,370,859	4,693,573	9,694,560
105 Chatham School District	1,818,500	-779,425	975,202	2,014,277
106 Alaska Municipal League	617,793	-271,943	324,590	670,440
107 Valdez, City of	17,413,144	-6,494,663	10,247,316	21,165,797
108 Juneau Borough School District	18,505,913	-7,428,905	10,396,099	21,473,107
109 Matanuska-Susitna Borough	15,146,810	-5,592,129	8,967,349	18,522,030
110 Matanuska-Susitna Borough School District	37,142,404	-13,528,487	22,162,358	45,776,275
111 Anchorage School District	192,528,630	-66,951,093	117,858,223	243,435,760
112 Copper River School District	2,601,673	-1,183,053	1,331,417	2,750,037
113 University of Alaska	228,616,629	-85,002,351	134,786,237	278,400,515
115 Kenai, City of	17,462,218	-6,394,662	10,387,228	21,454,784
116 Fairbanks North Star Borough	23,949,317	-7,967,619	14,999,295	30,980,993

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
117 Fairbanks North Star Borough School District	48,942,795	-16,334,391	30,603,948	63,212,352
118 Denali Borough School District	1,573,185	-448,154	1,055,875	2,180,906
120 Sitka, City and Borough of	21,339,549	-7,444,959	13,040,482	26,935,072
121 Chugach School District	362,695	-131,023	217,432	449,104
122 Ketchikan Gateway Borough	7,748,813	-2,813,995	4,631,472	9,566,290
123 Soldotna, City of	6,899,169	-2,205,457	4,405,187	9,098,899
124 Iditarod Area School District	2,946,536	-1,051,709	1,778,350	3,673,177
125 Kuspuk School District	2,362,553	-875,583	1,395,565	2,882,535
126 Juneau, City & Borough of	80,900,505	-31,222,809	46,623,983	96,301,679
128 Kodiak, City of	21,404,744	-8,076,780	12,508,688	25,836,652
129 Fairbanks, City of	89,414,021	-32,774,478	53,157,882	109,797,425
130 Fairbanks Municipal Utility System (Inactive)	26,735,813	-9,648,375	16,037,064	33,124,502
131 Wasilla, City of	3,193,102	-1,380,565	1,701,120	3,513,657
132 Skagway, City of	1,405,816	-578,908	776,078	1,602,986
133 Sitka Borough School District	5,287,528	-2,002,031	3,083,536	6,369,033



#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
134 Palmer, City of	6,421,213	-2,191,153	3,970,037	8,200,097
135 Wrangell, City of	8,040,284	-2,930,468	4,795,713	9,905,529
136 Bethel, City of	2,189,493	-489,310	1,595,672	3,295,855
137 Valdez City School District	7,030,622	-2,651,514	4,109,922	8,489,030
138 Hoonah City School District	1,560,515	-754,671	756,309	1,562,153
139 Nome, City of	7,772,539	-2,810,184	4,657,317	9,619,672
140 Kotzebue, City of	2,247,502	-1,060,934	1,113,629	2,300,197
141 Galena City School District	1,034,853	-400,804	595,073	1,229,122
143 Petersburg, City of	9,690,721	-3,712,065	5,611,145	11,589,801
144 Bristol Bay Borough	3,354,572	-1,329,811	1,900,298	3,925,059
145 North Slope Borough	68,777,138	-25,275,924	40,827,174	84,328,388
146 Wrangell Public School District	1,513,211	-489,709	960,587	1,984,089
147 Alaska Unorganized Borough (Inactive)	1,017,303	-381,868	596,374	1,231,809
148 Cordova, City of	7,595,792	-3,276,631	4,053,660	8,372,821
149 Nome City School District	2,090,754	-417,016	1,570,853	3,244,591

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
151 King Cove, City of	1,433,037	-681,142	705,676	1,457,571
152 Alaska Housing Finance Corporation	17,438,673	-6,639,879	10,134,987	20,933,781
153 Lower Yukon School District	9,424,665	-2,987,716	6,041,266	12,478,215
154 Northwest Arctic Borough School District	10,039,129	-4,173,588	5,504,984	11,370,525
155 Southeast Island School District	2,317,456	-908,595	1,322,258	2,731,119
156 Pribilof School District	718,358	-304,329	388,579	802,608
157 Lower Kuskokwim School District	17,239,294	-6,008,778	10,540,171	21,770,687
158 Kodiak Island Borough School District	9,691,988	-3,810,241	5,520,193	11,401,940
159 Yukon Flats School District	1,829,804	-511,689	1,237,090	2,555,205
160 Yukon/Koyukuk School District	1,994,145	-858,205	1,066,114	2,202,054
161 North Slope Borough School District	19,422,249	-7,425,886	11,258,940	23,255,303
162 Aleutian Region School District	1,394,988	-579,674	765,197	1,580,511
163 Cordova Community Medical Center	2,236,709	-958,832	1,199,326	2,477,203
164 Lake & Peninsula Borough School District	2,649,285	-758,222	1,774,818	3,665,881
165 Sitka Community Hospital	5,985,425	-2,362,235	3,400,471	7,023,661

**1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)**

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
166 Tanana School District	6,589	-2,194	4,125	8,520
167 Southeast Regional Resource Center	1,737,949	-386,688	1,268,198	2,619,459
168 Hydaburg City School District	397,799	-183,778	200,866	414,887
169 Tanana, City of	41,676	22,315	60,057	124,048
170 North Pacific Fisheries Management Council	647,955	278,211	869,233	1,795,399
171 Barrow, City of	809,206	-347,570	433,260	894,896
172 Saint Paul, City of	451,823	-171,932	262,686	542,577
173 Anchorage, Municipality of	383,436,436	-141,962,910	226,630,028	468,103,554
174 Kodiak Island Borough	8,342,559	-3,604,091	4,447,192	9,185,660
175 Nome Joint Utilities	3,032,457	-1,346,469	1,582,349	3,268,337
176 Sand Point, City of	779,164	-383,394	371,443	767,213
177 Ketchikan Gateway Borough School District	6,102,605	-2,337,332	3,533,819	7,299,092
178 Dillingham, City of	2,180,243	-923,670	1,179,332	2,435,905
179 Unalaska, City of	6,544,948	-2,422,367	3,869,163	7,991,744
180 Kenai Peninsula Borough	27,351,765	-9,904,072	16,375,174	33,822,867

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
181 Ketchikan, City of	25,942,903	-10,002,906	14,960,158	30,900,155
182 Seward, City of	6,773,838	-2,265,255	4,231,437	8,740,020
183 Fort Yukon, City of	235,776	-88,648	138,084	285,212
184 Bristol Bay Borough School District	1,336,524	-466,213	816,813	1,687,124
185 Cordova City School District	2,661,941	-1,122,330	1,444,971	2,984,582
186 Craig, City of	979,525	-402,374	541,673	1,118,824
187 Petersburg Medical Center	2,538,974	-875,819	1,560,920	3,224,075
189 Haines Borough	2,870,326	-1,028,783	1,728,342	3,569,885
190 Kenai Peninsula Borough School District	34,985,585	-13,722,280	19,956,239	41,219,544
191 North Pole, City of	2,950,453	-1,084,363	1,751,381	3,617,471
192 Galena, City of	1,187,126	-335,733	799,057	1,650,450
193 Nenana, City of	329,590	112,240	414,671	856,501
196 Nenana City School District	470,067	-208,456	245,530	507,141
197 Unalakleet, City of (Inactive)	444,091	-190,477	238,024	491,638
198 Saxman, City of	197,750	-7,041	178,986	369,695

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
199 Hoonah, City of	754,504	-235,491	487,109	1,006,122
200 Pelican, City of	179,748	-76,793	96,626	199,581
201 Kake, City of (Inactive)	0	0	0	0
202 Whittier, City of	1,244,546	-523,359	676,856	1,398,043
203 Anchorage Parking Authority	641,101	23,236	623,499	1,287,836
204 Craig City School District	271,526	36,980	289,542	598,048
205 Dillingham City School District	1,152,918	-298,664	801,743	1,655,997
206 Thorne Bay, City of	240,128	-89,049	141,792	292,871
207 Scammon Bay, City of (Inactive)	0	0	0	0
208 Akutan, City of	0	0	0	0
209 Unalaska City School District	91,201	-40,141	47,922	98,982
210 Stebbins, City of (Inactive)	0	0	0	0
211 Kashunamiut School District	302,664	-27,243	258,491	533,912
212 Seward General Hospital (Inactive)	3,640,660	-1,619,962	1,896,485	3,917,183
213 Wainwright, City of (Inactive)	103,899	-70,100	31,722	65,521

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
214 Saint Mary's, City of	56,629	51,034	101,046	208,709
215 Homer, City of	9,928,340	-3,789,000	5,761,951	11,901,291
216 Ruby, City of	353,130	-132,792	206,793	427,131
217 Emmonak, City of (Inactive)	116,293	-47,037	64,998	134,254
218 Special Education Service Agency	444,414	-193,907	235,108	485,615
219 Bartlett Regional Hospital	10,764,013	-2,618,996	7,644,339	15,789,356
220 Northwest Arctic Borough	277,568	-125,511	142,710	294,767
221 Saint Mary's School District	707,587	-318,576	365,099	754,110
222 Selawik, City of	0	0	0	0
223 Bristol Bay Housing Authority	46,880	42,726	84,097	173,703
224 Copper River Basin Regional Housing Authority	186,585	-80,685	99,391	205,291
225 Skagway City School District	87,832	349,789	410,720	848,341
226 Hooper Bay, City of (Inactive)	0	0	0	0
227 Klawock, City of	240,830	-99,906	132,260	273,184
228 Petersburg City School District	601,048	-52,252	515,062	1,063,858

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
229 Bristol Bay CRSA (Inactive)	0	0	0	0
230 Aleutians East Borough	0	173,363	162,706	336,069
231 Kivalina, City of (Inactive)	0	0	0	0
232 Bering Straits CRSA	0	0	0	0
233 Shishmaref, City of (Inactive)	0	0	0	0
234 Adak Region School District (Inactive)	108,491	-42,017	62,388	128,862
235 Huslia, City of	71,180	-27,952	40,572	83,800
236 Mountain Village, City of (Inactive)	0	0	0	0
237 Kaltag, City of	0	0	0	0
238 Koyuk, City of (Inactive)	0	0	0	0
239 Lower Kalskag, City of (Inactive)	94,969	-39,565	51,998	107,402
240 Haines Borough School District	241,342	-34,085	194,517	401,774
241 Noorvik, City of	0	104,171	97,767	201,938
242 Elim, City of	95,690	-39,020	53,187	109,857
243 Atka, City of	0	0	0	0

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
244 Aleutians East Borough School District	384,035	-159,108	211,100	436,027
245 Aleutians West CRSA	0	0	0	0
246 Delta/Greely School District	1,434,623	-344,756	1,022,873	2,112,740
247 Lake & Peninsula Borough	355,209	-153,025	189,756	391,940
248 Yakutat, City and Borough of	472,366	-87,599	361,116	745,883
249 Unalakleet, City of	156,625	117,305	257,092	531,022
250 Diomedede Joint Utilities (Inactive)	0	0	0	0
251 Klawock City School District	0	0	0	0
252 Old Harbor, City of (Inactive)	0	0	0	0
253 Grayling, City of (Inactive)	0	0	0	0
254 Mekoryuk, City of (Inactive)	0	0	0	0
255 Alaska Gateway School District	710,544	-313,900	372,262	768,906
256 Saint George, City of	987,964	-393,968	557,483	1,151,479
257 Pelican City School District	0	0	0	0
258 Denali Borough	91,664	-38,546	49,852	102,970



#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
259 Allakaket, City of	46,114	-18,060	26,330	54,384
260 Kachemak, City of	0	67,617	63,460	131,077
261 Nuiqsut, City of (Inactive)	0	0	0	0
262 Cook Inlet Housing Authority	603,414	-244,295	337,043	696,162
263 Interior Regional Housing Authority	0	49,153	46,131	95,284
264 Yakutat School District	28,849	69,335	92,148	190,332
265 Kake City School District	80,373	-29,605	47,646	98,414
266 Quinhagak, City of	0	0	0	0
267 Aleutian Housing Authority	69,216	77,219	137,433	283,868
268 Marshall, City of (Inactive)	0	0	0	0
269 Anchorage Telephone Utility (Inactive)	5,967,920	-2,027,484	3,698,215	7,638,651
270 Bering Straits Regional Housing Authority	75,781	50,252	118,286	244,319
271 Egegik, City of	76,456	-31,079	42,587	87,964
272 Point Hope, City of (Inactive)	0	0	0	0
273 Anaktuvuk Pass, City of (Inactive)	0	0	0	0

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
275 Ilisagvik College	346,575	-2,153	323,250	667,672
276 North Pacific Rim Housing Authority	0	0	0	0
277 Kake, City of	0	3,767	3,536	7,303
278 Saxman Seaport	0	14,007	13,146	27,153
279 Tlingit-Haida Regional Housing Authority	0	0	0	0
280 Toksook Bay, City of	0	0	0	0
281 Baranof Island Housing Authority	0	0	0	0
282 Delta Junction, City of	0	31,801	29,845	61,646
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	0	0	0	0

#### 1.4 Adjustment to Retiree Reserve as of June 30, 2002 (continued)

	Retiree Reserve June 30, 2001	Net Change in Reserve by June 30, 2002	Amount to be Transferred	Retiree Reserve June 30, 2002
290 Upper Kalskag, City of	0	0	0	0
Unallocated Reserves	30,793,271	-24,290,739	0	6,502,532
<b>State &amp; Political Subdivision Totals</b>	<b>4,189,385,717</b>	<b>-1,590,876,794</b>	<b>2,432,674,469</b>	<b>5,031,183,392</b>

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
101 Alaska, State of							
Pension:	6/30/2002	2,531,772	3,410,581	74%	878,809	701,532	125%
Postemployment Health:	6/30/2002	1,538,258	2,072,207	74%	533,949	701,532	76%
							FY03 Actuarially Determined Required Contribution: 7.19%
102 Southwest Region School District							
Pension:	6/30/2002	5,366	7,193	75%	1,827	2,541	72%
Postemployment Health:	6/30/2002	3,260	4,370	75%	1,110	2,541	44%
							FY03 Actuarially Determined Required Contribution: 8.55%
103 Annette Island School District							
Pension:	6/30/2002	2,372	2,630	90%	258	1,117	23%
Postemployment Health:	6/30/2002	1,441	1,598	90%	157	1,117	14%
							FY03 Actuarially Determined Required Contribution: 0.00%
104 Bering Strait School District							
Pension:	6/30/2002	14,710	18,127	81%	3,417	6,488	53%
Postemployment Health:	6/30/2002	8,938	11,014	81%	2,076	6,488	32%
							FY03 Actuarially Determined Required Contribution: 2.97%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
105 Chatham School District							
Pension:	6/30/2002	2,306	3,103	74%	797	632	126%
Postemployment Health:	6/30/2002	1,401	1,885	74%	484	632	77%
FY03 Actuarially Determined Required Contribution:							10.93%
106 Alaska Municipal League							
Pension:	6/30/2002	431	1,075	40%	644	284	227%
Postemployment Health:	6/30/2002	262	653	40%	391	284	138%
FY03 Actuarially Determined Required Contribution:							36.91%
107 Valdez, City of							
Pension:	6/30/2002	19,790	25,276	78%	5,486	4,522	121%
Postemployment Health:	6/30/2002	12,024	15,357	78%	3,333	4,522	74%
FY03 Actuarially Determined Required Contribution:							0.61%
108 Juneau Borough School District							
Pension:	6/30/2002	22,154	31,164	71%	9,010	8,243	109%
Postemployment Health:	6/30/2002	13,461	18,935	71%	5,474	8,243	66%
FY03 Actuarially Determined Required Contribution:							8.76%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
109 Matanuska-Susitna Borough							
Pension:	6/30/2002	26,502	29,501	90%	2,999	8,776	34%
Postemployment Health:	6/30/2002	16,102	17,924	90%	1,822	8,776	21%
FY03 Actuarially Determined Required Contribution:							7.02%
110 Matanuska-Susitna Borough School District							
Pension:	6/30/2002	42,054	63,760	66%	21,706	17,631	123%
Postemployment Health:	6/30/2002	25,551	38,740	66%	13,189	17,631	75%
FY03 Actuarially Determined Required Contribution:							7.02%
111 Anchorage School District							
Pension:	6/30/2002	207,488	284,004	73%	76,516	64,634	118%
Postemployment Health:	6/30/2002	126,066	172,555	73%	46,489	64,634	72%
FY03 Actuarially Determined Required Contribution:							9.35%
112 Copper River School District							
Pension:	6/30/2002	2,895	4,084	71%	1,189	1,127	106%
Postemployment Health:	6/30/2002	1,759	2,481	71%	722	1,127	64%
FY03 Actuarially Determined Required Contribution:							8.14%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
113 University of Alaska								
Pension:	6/30/2002	301,429	402,604	75%	101,175	102,892	98%	
Postemployment Health:	6/30/2002	183,143	244,615	75%	61,472	102,892	60%	
								FY03 Actuarially Determined Required Contribution: 3.02%
115 Kenai, City of								
Pension:	6/30/2002	18,255	22,882	80%	4,627	4,926	94%	
Postemployment Health:	6/30/2002	11,092	13,903	80%	2,811	4,926	57%	
								FY03 Actuarially Determined Required Contribution: 2.63%
116 Fairbanks North Star Borough								
Pension:	6/30/2002	43,047	57,210	75%	14,163	15,354	92%	
Postemployment Health:	6/30/2002	26,155	34,760	75%	8,605	15,354	56%	
								FY03 Actuarially Determined Required Contribution: 5.04%
117 Fairbanks North Star Borough School District								
Pension:	6/30/2002	64,597	85,525	76%	20,928	21,840	96%	
Postemployment Health:	6/30/2002	39,248	51,963	76%	12,715	21,840	58%	
								FY03 Actuarially Determined Required Contribution: 7.86%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
118 Denali Borough School District								
Pension:	6/30/2002	2,749	3,856	71%	1,107	774	143%	
Postemployment Health:	6/30/2002	1,671	2,343	71%	672	774	87%	
								FY03 Actuarially Determined Required Contribution: 5.56%
120 Sitka, City and Borough of								
Pension:	6/30/2002	20,656	28,120	73%	7,464	6,574	114%	
Postemployment Health:	6/30/2002	12,550	17,085	73%	4,535	6,574	69%	
								FY03 Actuarially Determined Required Contribution: 9.11%
121 Chugach School District								
Pension:	6/30/2002	730	1,112	66%	382	213	179%	
Postemployment Health:	6/30/2002	443	676	66%	233	213	109%	
								FY03 Actuarially Determined Required Contribution: 7.01%
122 Ketchikan Gateway Borough								
Pension:	6/30/2002	9,295	12,423	75%	3,128	3,650	86%	
Postemployment Health:	6/30/2002	5,647	7,548	75%	1,901	3,650	52%	
								FY03 Actuarially Determined Required Contribution: 6.88%



## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
123 Soldotna, City of							
Pension:	6/30/2002	8,925	11,647	77%	2,722	2,467	110%
Postemployment Health:	6/30/2002	5,423	7,077	77%	1,654	2,467	67%
							FY03 Actuarially Determined Required Contribution: 2.36%
124 Iditarod Area School District							
Pension:	6/30/2002	5,313	7,151	74%	1,838	1,457	126%
Postemployment Health:	6/30/2002	3,228	4,345	74%	1,117	1,457	77%
							FY03 Actuarially Determined Required Contribution: 6.98%
125 Kuspuk School District							
Pension:	6/30/2002	4,472	5,649	79%	1,177	2,025	58%
Postemployment Health:	6/30/2002	2,717	3,432	79%	715	2,025	35%
							FY03 Actuarially Determined Required Contribution: 6.62%
126 Juneau, City & Borough of							
Pension:	6/30/2002	88,182	119,270	74%	31,088	23,913	130%
Postemployment Health:	6/30/2002	53,578	72,466	74%	18,888	23,913	79%
							FY03 Actuarially Determined Required Contribution: 6.04%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
128 Kodiak, City of							
Pension:	6/30/2002	19,719	25,410	78%	5,691	5,196	110%
Postemployment Health:	6/30/2002	11,981	15,439	78%	3,458	5,196	67%
							FY03 Actuarially Determined Required Contribution: 1.92%
129 Fairbanks, City of							
Pension:	6/30/2002	48,203	86,057	56%	37,854	5,410	700%
Postemployment Health:	6/30/2002	29,293	52,287	56%	22,994	5,410	425%
							FY03 Actuarially Determined Required Contribution: 13.56%
131 Wasilla, City of							
Pension:	6/30/2002	4,385	5,967	73%	1,582	3,071	52%
Postemployment Health:	6/30/2002	2,664	3,625	73%	961	3,071	31%
							FY03 Actuarially Determined Required Contribution: 8.19%
132 Skagway, City of							
Pension:	6/30/2002	1,995	2,895	69%	900	1,283	70%
Postemployment Health:	6/30/2002	1,212	1,759	69%	547	1,283	43%
							FY03 Actuarially Determined Required Contribution: 8.27%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
133 Sitka Borough School District								
Pension:	6/30/2002	5,621	7,986	70%	2,365	1,670	142%	
Postemployment Health:	6/30/2002	3,415	4,852	70%	1,437	1,670	86%	
								FY03 Actuarially Determined Required Contribution: 8.04%
134 Palmer, City of								
Pension:	6/30/2002	7,320	9,892	74%	2,572	2,352	109%	
Postemployment Health:	6/30/2002	4,448	6,010	74%	1,562	2,352	66%	
								FY03 Actuarially Determined Required Contribution: 3.54%
135 Wrangell, City of								
Pension:	6/30/2002	8,002	10,809	74%	2,807	2,226	126%	
Postemployment Health:	6/30/2002	4,862	6,568	74%	1,706	2,226	77%	
								FY03 Actuarially Determined Required Contribution: 3.93%
136 Bethel, City of								
Pension:	6/30/2002	7,291	8,529	85%	1,238	4,163	30%	
Postemployment Health:	6/30/2002	4,430	5,182	85%	752	4,163	18%	
								FY03 Actuarially Determined Required Contribution: 1.67%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
137 Valdez City School District								
Pension:	6/30/2002	6,999	8,733	80%	1,734	1,528	113%	
Postemployment Health:	6/30/2002	4,253	5,306	80%	1,053	1,528	69%	
								FY03 Actuarially Determined Required Contribution: 5.35%
138 Hoonah City School District								
Pension:	6/30/2002	1,072	2,688	40%	1,616	473	342%	
Postemployment Health:	6/30/2002	651	1,633	40%	982	473	208%	
								FY03 Actuarially Determined Required Contribution: 30.36%
139 Nome, City of								
Pension:	6/30/2002	8,994	28,034	32%	19,040	2,290	831%	
Postemployment Health:	6/30/2002	5,465	17,033	32%	11,568	2,290	505%	
								FY03 Actuarially Determined Required Contribution: 0.00%
140 Kotzebue, City of								
Pension:	6/30/2002	5,624	5,700	99%	76	2,879	3%	
Postemployment Health:	6/30/2002	3,417	3,463	99%	46	2,879	2%	
								FY03 Actuarially Determined Required Contribution: 0.73%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
141 Galena City School District							
Pension:	6/30/2002	1,845	2,913	63%	1,068	2,888	37%
Postemployment Health:	6/30/2002	1,121	1,770	63%	649	2,888	22%
FY03 Actuarially Determined Required Contribution:							7.38%
143 Petersburg, City of							
Pension:	6/30/2002	10,548	15,873	66%	5,325	3,511	152%
Postemployment Health:	6/30/2002	6,409	9,644	66%	3,235	3,511	92%
FY03 Actuarially Determined Required Contribution:							14.24%
144 Bristol Bay Borough							
Pension:	6/30/2002	4,801	5,831	82%	1,030	1,255	82%
Postemployment Health:	6/30/2002	2,917	3,543	82%	626	1,255	50%
FY03 Actuarially Determined Required Contribution:							1.39%
145 North Slope Borough							
Pension:	6/30/2002	121,115	136,564	89%	15,449	43,491	36%
Postemployment Health:	6/30/2002	73,587	82,974	89%	9,387	43,491	22%
FY03 Actuarially Determined Required Contribution:							3.62%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
146	Wrangell Public School District							
	Pension:	6/30/2002	2,076	2,765	75%	689	754	91%
	Postemployment Health:	6/30/2002	1,261	1,680	75%	419	754	56%
								FY03 Actuarially Determined Required Contribution: 3.12%
148	Cordova, City of							
	Pension:	6/30/2002	6,908	9,005	77%	2,097	1,742	120%
	Postemployment Health:	6/30/2002	4,197	5,471	77%	1,274	1,742	73%
								FY03 Actuarially Determined Required Contribution: 1.15%
149	Nome City School District							
	Pension:	6/30/2002	3,380	4,734	71%	1,354	1,300	104%
	Postemployment Health:	6/30/2002	2,053	2,876	71%	823	1,300	63%
								FY03 Actuarially Determined Required Contribution: 11.18%
151	King Cove, City of							
	Pension:	6/30/2002	1,803	2,266	80%	463	950	49%
	Postemployment Health:	6/30/2002	1,096	1,377	80%	281	950	30%
								FY03 Actuarially Determined Required Contribution: 4.75%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
152 Alaska Housing Finance Corporation							
Pension:	6/30/2002	30,857	40,980	75%	10,123	14,119	72%
Postemployment Health:	6/30/2002	18,748	24,899	75%	6,151	14,119	44%
FY03 Actuarially Determined Required Contribution:							6.76%
153 Lower Yukon School District							
Pension:	6/30/2002	14,258	17,738	80%	3,480	4,182	83%
Postemployment Health:	6/30/2002	8,663	10,778	80%	2,115	4,182	51%
FY03 Actuarially Determined Required Contribution:							3.13%
154 Northwest Arctic Borough School District							
Pension:	6/30/2002	18,009	20,139	89%	2,130	6,381	33%
Postemployment Health:	6/30/2002	10,942	12,236	89%	1,294	6,381	20%
FY03 Actuarially Determined Required Contribution:							0.00%
155 Southeast Island School District							
Pension:	6/30/2002	2,108	3,339	63%	1,231	892	138%
Postemployment Health:	6/30/2002	1,281	2,029	63%	748	892	84%
FY03 Actuarially Determined Required Contribution:							14.70%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
156 Pribilof School District							
Pension:	6/30/2002	1,365	1,806	76%	441	585	75%
Postemployment Health:	6/30/2002	829	1,097	76%	268	585	46%
							FY03 Actuarially Determined Required Contribution: 11.39%
157 Lower Kuskokwim School District							
Pension:	6/30/2002	33,508	40,581	83%	7,073	15,201	47%
Postemployment Health:	6/30/2002	20,359	24,656	83%	4,297	15,201	28%
							FY03 Actuarially Determined Required Contribution: 5.98%
158 Kodiak Island Borough School District							
Pension:	6/30/2002	11,965	16,168	74%	4,203	4,169	101%
Postemployment Health:	6/30/2002	7,270	9,824	74%	2,554	4,169	61%
							FY03 Actuarially Determined Required Contribution: 9.70%
159 Yukon Flats School District							
Pension:	6/30/2002	3,838	4,259	90%	421	1,166	36%
Postemployment Health:	6/30/2002	2,332	2,588	90%	256	1,166	22%
							FY03 Actuarially Determined Required Contribution: 1.28%



## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
160 Yukon/Koyukuk School District								
Pension:	6/30/2002	4,759	5,510	86%	751	1,945	39%	
Postemployment Health:	6/30/2002	2,892	3,348	86%	456	1,945	23%	
								FY03 Actuarially Determined Required Contribution: 0.00%
161 North Slope Borough School District								
Pension:	6/30/2002	25,956	32,801	79%	6,845	11,545	59%	
Postemployment Health:	6/30/2002	15,771	19,929	79%	4,158	11,545	36%	
								FY03 Actuarially Determined Required Contribution: 6.45%
162 Aleutian Region School District								
Pension:	6/30/2002	2,514	1,520	165%	-994	135	-736%	
Postemployment Health:	6/30/2002	1,527	924	165%	-603	135	-447%	
								FY03 Actuarially Determined Required Contribution: 0.00%
163 Cordova Community Medical Center								
Pension:	6/30/2002	3,377	4,762	71%	1,385	2,320	60%	
Postemployment Health:	6/30/2002	2,052	2,893	71%	841	2,320	36%	
								FY03 Actuarially Determined Required Contribution: 6.23%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
164 Lake & Peninsula Borough School District							
Pension:	6/30/2002	4,478	6,176	73%	1,698	2,325	73%
Postemployment Health:	6/30/2002	2,721	3,752	73%	1,031	2,325	44%
FY03 Actuarially Determined Required Contribution:							7.12%
165 Sitka Community Hospital							
Pension:	6/30/2002	8,510	12,013	71%	3,503	3,983	88%
Postemployment Health:	6/30/2002	5,171	7,299	71%	2,128	3,983	53%
FY03 Actuarially Determined Required Contribution:							8.15%
166 Tanana School District							
Pension:	6/30/2002	519	763	68%	244	143	171%
Postemployment Health:	6/30/2002	315	464	68%	149	143	104%
FY03 Actuarially Determined Required Contribution:							14.30%
167 Southeast Regional Resource Center							
Pension:	6/30/2002	2,781	3,437	81%	656	1,536	43%
Postemployment Health:	6/30/2002	1,690	2,089	81%	399	1,536	26%
FY03 Actuarially Determined Required Contribution:							7.88%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
168	Hydaburg City School District							
	Pension:	6/30/2002	665	796	84%	131	238	55%
	Postemployment Health:	6/30/2002	404	484	83%	80	238	34%
								FY03 Actuarially Determined Required Contribution: 0.00%
169	Tanana, City of							
	Pension:	6/30/2002	671	718	93%	47	200	24%
	Postemployment Health:	6/30/2002	407	436	93%	29	200	15%
								FY03 Actuarially Determined Required Contribution: 7.59%
170	North Pacific Fisheries Management Council							
	Pension:	6/30/2002	1,949	2,811	69%	862	1,021	84%
	Postemployment Health:	6/30/2002	1,184	1,708	69%	524	1,021	51%
								FY03 Actuarially Determined Required Contribution: 3.04%
171	Barrow, City of							
	Pension:	6/30/2002	1,872	2,509	75%	637	951	67%
	Postemployment Health:	6/30/2002	1,137	1,525	75%	388	951	41%
								FY03 Actuarially Determined Required Contribution: 8.55%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
172 Saint Paul, City of								
Pension:	6/30/2002	2,584	3,323	78%	739	1,254	59%	
Postemployment Health:	6/30/2002	1,570	2,019	78%	449	1,254	36%	
								FY03 Actuarially Determined Required Contribution: 4.35%
173 Anchorage, Municipality of								
Pension:	6/30/2002	408,083	525,540	78%	117,457	117,039	100%	
Postemployment Health:	6/30/2002	247,944	319,308	78%	71,364	117,039	61%	
								FY03 Actuarially Determined Required Contribution: 6.78%
174 Kodiak Island Borough								
Pension:	6/30/2002	9,032	10,981	82%	1,949	2,011	97%	
Postemployment Health:	6/30/2002	5,488	6,672	82%	1,184	2,011	59%	
								FY03 Actuarially Determined Required Contribution: 0.15%
175 Nome Joint Utilities								
Pension:	6/30/2002	3,277	2,964	111%	-313	899	-35%	
Postemployment Health:	6/30/2002	1,991	1,801	111%	-190	899	-21%	
								FY03 Actuarially Determined Required Contribution: 0.00%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
176 Sand Point, City of								
Pension:	6/30/2002	1,452	1,631	89%	179	695	26%	
Postemployment Health:	6/30/2002	882	991	89%	109	695	16%	
								FY03 Actuarially Determined Required Contribution: 5.40%
177 Ketchikan Gateway Borough School District								
Pension:	6/30/2002	7,898	10,508	75%	2,610	3,323	79%	
Postemployment Health:	6/30/2002	4,799	6,385	75%	1,586	3,323	48%	
								FY03 Actuarially Determined Required Contribution: 9.49%
178 Dillingham, City of								
Pension:	6/30/2002	3,912	5,397	72%	1,485	2,161	69%	
Postemployment Health:	6/30/2002	2,377	3,279	72%	902	2,161	42%	
								FY03 Actuarially Determined Required Contribution: 8.19%
179 Unalaska, City of								
Pension:	6/30/2002	12,154	16,574	73%	4,420	8,724	51%	
Postemployment Health:	6/30/2002	7,384	10,070	73%	2,686	8,724	31%	
								FY03 Actuarially Determined Required Contribution: 6.43%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
180 Kenai Peninsula Borough								
Pension:	6/30/2002	32,847	46,303	71%	13,456	11,067	122%	
Postemployment Health:	6/30/2002	19,957	28,133	71%	8,176	11,067	74%	
								FY03 Actuarially Determined Required Contribution: 6.40%
181 Ketchikan, City of								
Pension:	6/30/2002	23,333	34,837	67%	11,504	7,358	156%	
Postemployment Health:	6/30/2002	14,177	21,166	67%	6,989	7,358	95%	
								FY03 Actuarially Determined Required Contribution: 12.96%
182 Seward, City of								
Pension:	6/30/2002	10,669	13,828	77%	3,159	3,413	93%	
Postemployment Health:	6/30/2002	6,483	8,402	77%	1,919	3,413	56%	
								FY03 Actuarially Determined Required Contribution: 5.60%
183 Fort Yukon, City of								
Pension:	6/30/2002	698	795	88%	97	271	36%	
Postemployment Health:	6/30/2002	425	483	88%	58	271	21%	
								FY03 Actuarially Determined Required Contribution: 0.00%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
184 Bristol Bay Borough School District							
Pension:	6/30/2002	2,329	3,383	69%	1,054	641	164%
Postemployment Health:	6/30/2002	1,415	2,056	69%	641	641	100%
							FY03 Actuarially Determined Required Contribution: 10.78%
185 Cordova City School District							
Pension:	6/30/2002	2,753	3,787	73%	1,034	576	180%
Postemployment Health:	6/30/2002	1,673	2,301	73%	628	576	109%
							FY03 Actuarially Determined Required Contribution: 10.46%
186 Craig, City of							
Pension:	6/30/2002	2,048	3,521	58%	1,473	1,671	88%
Postemployment Health:	6/30/2002	1,244	2,139	58%	895	1,671	54%
							FY03 Actuarially Determined Required Contribution: 9.52%
187 Petersburg Medical Center							
Pension:	6/30/2002	4,335	4,870	89%	535	2,638	20%
Postemployment Health:	6/30/2002	2,634	2,959	89%	325	2,638	12%
							FY03 Actuarially Determined Required Contribution: 0.00%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
189 Haines Borough								
Pension:	6/30/2002	4,065	6,152	66%	2,087	1,869	112%	
Postemployment Health:	6/30/2002	2,470	3,738	66%	1,268	1,869	68%	
								FY03 Actuarially Determined Required Contribution: 12.64%
190 Kenai Peninsula Borough School District								
Pension:	6/30/2002	36,824	49,693	74%	12,869	11,395	113%	
Postemployment Health:	6/30/2002	22,374	30,193	74%	7,819	11,395	69%	
								FY03 Actuarially Determined Required Contribution: 5.07%
191 North Pole, City of								
Pension:	6/30/2002	4,526	6,305	72%	1,779	1,902	94%	
Postemployment Health:	6/30/2002	2,750	3,831	72%	1,081	1,902	57%	
								FY03 Actuarially Determined Required Contribution: 0.00%
192 Galena, City of								
Pension:	6/30/2002	2,706	2,747	99%	41	1,212	3%	
Postemployment Health:	6/30/2002	1,644	1,669	99%	25	1,212	2%	
								FY03 Actuarially Determined Required Contribution: 4.25%



## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
193	Nenana, City of							
	Pension:	6/30/2002	1,011	1,314	77%	303	343	88%
	Postemployment Health:	6/30/2002	614	799	77%	185	343	54%
								FY03 Actuarially Determined Required Contribution: 4.13%
196	Nenana City School District							
	Pension:	6/30/2002	931	1,369	68%	438	859	51%
	Postemployment Health:	6/30/2002	566	832	68%	266	859	31%
								FY03 Actuarially Determined Required Contribution: 6.11%
198	Saxman, City of							
	Pension:	6/30/2002	391	950	41%	559	381	147%
	Postemployment Health:	6/30/2002	237	577	41%	340	381	89%
								FY03 Actuarially Determined Required Contribution: 33.43%
199	Hoonah, City of							
	Pension:	6/30/2002	1,176	1,555	76%	379	585	65%
	Postemployment Health:	6/30/2002	714	945	76%	231	585	39%
								FY03 Actuarially Determined Required Contribution: 4.01%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
200 Pelican, City of								
Pension:	6/30/2002	381	485	79%	104	116	90%	
Postemployment Health:	6/30/2002	232	294	79%	62	116	53%	
								FY03 Actuarially Determined Required Contribution: 1.46%
202 Whittier, City of								
Pension:	6/30/2002	1,505	1,502	100%	-3	866	0%	
Postemployment Health:	6/30/2002	915	912	100%	-3	866	0%	
								FY03 Actuarially Determined Required Contribution: 1.02%
203 Anchorage Parking Authority								
Pension:	6/30/2002	1,801	2,432	74%	631	936	67%	
Postemployment Health:	6/30/2002	1,094	1,478	74%	384	936	41%	
								FY03 Actuarially Determined Required Contribution: 3.60%
204 Craig City School District								
Pension:	6/30/2002	948	1,637	58%	689	997	69%	
Postemployment Health:	6/30/2002	576	995	58%	419	997	42%	
								FY03 Actuarially Determined Required Contribution: 9.86%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
205 Dillingham City School District								
Pension:	6/30/2002	2,548	3,186	80%	638	1,119	57%	
Postemployment Health:	6/30/2002	1,548	1,936	80%	388	1,119	35%	
								FY03 Actuarially Determined Required Contribution: 6.24%
206 Thorne Bay, City of								
Pension:	6/30/2002	677	1,034	65%	357	257	139%	
Postemployment Health:	6/30/2002	412	628	66%	216	257	84%	
								FY03 Actuarially Determined Required Contribution: 3.14%
208 Akutan, City of								
Pension:	6/30/2002	459	520	88%	61	264	23%	
Postemployment Health:	6/30/2002	278	317	88%	39	264	15%	
								FY03 Actuarially Determined Required Contribution: 9.09%
209 Unalaska City School District								
Pension:	6/30/2002	673	1,134	59%	461	849	54%	
Postemployment Health:	6/30/2002	409	689	59%	280	849	33%	
								FY03 Actuarially Determined Required Contribution: 9.14%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
211 Kashunamiut School District							
Pension:	6/30/2002	1,262	1,927	65%	665	1,092	61%
Postemployment Health:	6/30/2002	767	1,171	65%	404	1,092	37%
							FY03 Actuarially Determined Required Contribution: 9.36%
214 Saint Mary's, City of							
Pension:	6/30/2002	563	653	86%	90	281	32%
Postemployment Health:	6/30/2002	342	397	86%	55	281	20%
							FY03 Actuarially Determined Required Contribution: 12.24%
215 Homer, City of							
Pension:	6/30/2002	12,646	16,618	76%	3,972	4,347	91%
Postemployment Health:	6/30/2002	7,683	10,097	76%	2,414	4,347	56%
							FY03 Actuarially Determined Required Contribution: 2.42%
216 Ruby, City of							
Pension:	6/30/2002	292	375	78%	83	109	76%
Postemployment Health:	6/30/2002	177	228	78%	51	109	47%
							FY03 Actuarially Determined Required Contribution: 13.00%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
218	Special Education Service Agency							
	Pension:	6/30/2002	802	914	88%	112	450	25%
	Postemployment Health:	6/30/2002	487	556	88%	69	450	15%
								FY03 Actuarially Determined Required Contribution: 3.55%
219	Bartlett Regional Hospital							
	Pension:	6/30/2002	22,031	28,161	78%	6,130	15,750	39%
	Postemployment Health:	6/30/2002	13,385	17,110	78%	3,725	15,750	24%
								FY03 Actuarially Determined Required Contribution: 7.81%
220	Northwest Arctic Borough							
	Pension:	6/30/2002	1,015	1,072	95%	57	643	9%
	Postemployment Health:	6/30/2002	616	652	94%	36	643	6%
								FY03 Actuarially Determined Required Contribution: 9.33%
221	Saint Mary's School District							
	Pension:	6/30/2002	1,325	1,524	87%	199	376	53%
	Postemployment Health:	6/30/2002	805	926	87%	121	376	32%
								FY03 Actuarially Determined Required Contribution: 0.00%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
222 Selawik, City of							
Pension:	6/30/2002	22	6	367%	-16	71	-23%
Postemployment Health:	6/30/2002	14	4	350%	-10	71	-14%
							FY03 Actuarially Determined Required Contribution: 7.93%
223 Bristol Bay Housing Authority							
Pension:	6/30/2002	738	1,043	71%	305	1,018	30%
Postemployment Health:	6/30/2002	448	634	71%	186	1,018	18%
							FY03 Actuarially Determined Required Contribution: 9.10%
224 Copper River Basin Regional Housing Authority							
Pension:	6/30/2002	495	524	94%	29	492	6%
Postemployment Health:	6/30/2002	301	319	94%	18	492	4%
							FY03 Actuarially Determined Required Contribution: 8.83%
225 Skagway City School District							
Pension:	6/30/2002	833	1,041	80%	208	327	64%
Postemployment Health:	6/30/2002	506	633	80%	127	327	39%
							FY03 Actuarially Determined Required Contribution: 14.27%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
227	Klawock, City of							
	Pension:	6/30/2002	937	1,045	90%	108	753	14%
	Postemployment Health:	6/30/2002	569	635	90%	66	753	9%
								FY03 Actuarially Determined Required Contribution: 4.23%
228	Petersburg City School District							
	Pension:	6/30/2002	1,549	2,042	76%	493	954	52%
	Postemployment Health:	6/30/2002	941	1,241	76%	300	954	31%
								FY03 Actuarially Determined Required Contribution: 1.44%
230	Aleutians East Borough							
	Pension:	6/30/2002	747	988	76%	241	894	27%
	Postemployment Health:	6/30/2002	454	600	76%	146	894	16%
								FY03 Actuarially Determined Required Contribution: 10.45%
232	Bering Straits CRSA							
	Pension:	6/30/2002	93	185	50%	92	63	146%
	Postemployment Health:	6/30/2002	57	112	51%	55	63	87%
								FY03 Actuarially Determined Required Contribution: 21.19%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
235 Huslia, City of								
Pension:	6/30/2002	156	281	56%	125	85	147%	
Postemployment Health:	6/30/2002	95	171	56%	76	85	89%	
								FY03 Actuarially Determined Required Contribution: 3.27%
237 Kaltag, City of								
Pension:	6/30/2002	30	62	48%	32	26	123%	
Postemployment Health:	6/30/2002	19	38	50%	19	26	73%	
								FY03 Actuarially Determined Required Contribution: 3.46%
240 Haines Borough School District								
Pension:	6/30/2002	706	1,174	60%	468	911	51%	
Postemployment Health:	6/30/2002	429	713	60%	284	911	31%	
								FY03 Actuarially Determined Required Contribution: 9.75%
241 Noorvik, City of								
Pension:	6/30/2002	303	341	89%	38	323	12%	
Postemployment Health:	6/30/2002	184	208	88%	24	323	7%	
								FY03 Actuarially Determined Required Contribution: 9.40%



## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
242 Elim, City of							
Pension:	6/30/2002	110	139	79%	29	161	18%
Postemployment Health:	6/30/2002	67	84	79%	17	161	11%
FY03 Actuarially Determined Required Contribution:							7.97%
243 Atka, City of							
Pension:	6/30/2002	25	68	37%	43	66	65%
Postemployment Health:	6/30/2002	16	42	38%	26	66	40%
FY03 Actuarially Determined Required Contribution:							12.55%
244 Aleutians East Borough School District							
Pension:	6/30/2002	1,088	1,901	57%	813	1,070	76%
Postemployment Health:	6/30/2002	661	1,155	57%	494	1,070	46%
FY03 Actuarially Determined Required Contribution:							11.48%
245 Aleutians West CRSA							
Pension:	6/30/2002	76	154	49%	78	50	156%
Postemployment Health:	6/30/2002	46	93	49%	47	50	94%
FY03 Actuarially Determined Required Contribution:							13.12%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
246 Delta/Greely School District							
Pension:	6/30/2002	2,069	2,753	75%	684	842	81%
Postemployment Health:	6/30/2002	1,257	1,672	75%	415	842	49%
							FY03 Actuarially Determined Required Contribution: 7.88%
247 Lake & Peninsula Borough							
Pension:	6/30/2002	426	984	43%	558	580	96%
Postemployment Health:	6/30/2002	259	598	43%	339	580	58%
							FY03 Actuarially Determined Required Contribution: 13.75%
248 Yakutat, City and Borough of							
Pension:	6/30/2002	689	898	77%	209	403	52%
Postemployment Health:	6/30/2002	419	546	77%	127	403	32%
							FY03 Actuarially Determined Required Contribution: 7.39%
249 Unalakleet, City of							
Pension:	6/30/2002	539	578	93%	39	242	16%
Postemployment Health:	6/30/2002	328	351	93%	23	242	10%
							FY03 Actuarially Determined Required Contribution: 7.55%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
251 Klawock City School District								
Pension:	6/30/2002	412	866	48%	454	525	86%	
Postemployment Health:	6/30/2002	250	526	48%	276	525	53%	
								FY03 Actuarially Determined Required Contribution: 9.40%
255 Alaska Gateway School District								
Pension:	6/30/2002	1,276	1,779	72%	503	1,310	38%	
Postemployment Health:	6/30/2002	775	1,081	72%	306	1,310	23%	
								FY03 Actuarially Determined Required Contribution: 5.81%
256 Saint George, City of								
Pension:	6/30/2002	1,637	1,985	82%	348	336	104%	
Postemployment Health:	6/30/2002	995	1,206	83%	211	336	63%	
								FY03 Actuarially Determined Required Contribution: 0.00%
257 Pelican City School District								
Pension:	6/30/2002	210	351	60%	141	72	196%	
Postemployment Health:	6/30/2002	128	213	60%	85	72	118%	
								FY03 Actuarially Determined Required Contribution: 6.71%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
258 Denali Borough							
Pension:	6/30/2002	219	930	24%	711	522	136%
Postemployment Health:	6/30/2002	133	565	24%	432	522	83%
							FY03 Actuarially Determined Required Contribution: 29.00%
259 Allakaket, City of							
Pension:	6/30/2002	91	84	108%	-7	45	-16%
Postemployment Health:	6/30/2002	55	51	108%	-4	45	-9%
							FY03 Actuarially Determined Required Contribution: 0.00%
260 Kachemak, City of							
Pension:	6/30/2002	65	118	55%	53	54	98%
Postemployment Health:	6/30/2002	40	72	56%	32	54	59%
							FY03 Actuarially Determined Required Contribution: 20.74%
262 Cook Inlet Housing Authority							
Pension:	6/30/2002	1,428	2,051	70%	623	2,372	26%
Postemployment Health:	6/30/2002	868	1,246	70%	378	2,372	16%
							FY03 Actuarially Determined Required Contribution: 6.18%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
263 Interior Regional Housing Authority								
Pension:	6/30/2002	883	1,205	73%	322	928	35%	
Postemployment Health:	6/30/2002	536	732	73%	196	928	21%	
								FY03 Actuarially Determined Required Contribution: 9.13%
264 Yakutat School District								
Pension:	6/30/2002	387	534	72%	147	345	43%	
Postemployment Health:	6/30/2002	235	325	72%	90	345	26%	
								FY03 Actuarially Determined Required Contribution: 8.41%
265 Kake City School District								
Pension:	6/30/2002	321	733	44%	412	443	93%	
Postemployment Health:	6/30/2002	195	445	44%	250	443	56%	
								FY03 Actuarially Determined Required Contribution: 12.24%
266 Quinhagak, City of								
Pension:	6/30/2002	19	36	53%	17	27	63%	
Postemployment Health:	6/30/2002	12	21	57%	9	27	33%	
								FY03 Actuarially Determined Required Contribution: 12.33%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
267 Aleutian Housing Authority							
Pension:	6/30/2002	466	743	63%	277	463	60%
Postemployment Health:	6/30/2002	283	451	63%	168	463	36%
FY03 Actuarially Determined Required Contribution:							11.12%
270 Bering Straits Regional Housing Authority							
Pension:	6/30/2002	570	765	75%	195	988	20%
Postemployment Health:	6/30/2002	346	465	74%	119	988	12%
FY03 Actuarially Determined Required Contribution:							9.03%
271 Egegik, City of							
Pension:	6/30/2002	69	79	87%	10	90	11%
Postemployment Health:	6/30/2002	41	48	85%	7	90	8%
FY03 Actuarially Determined Required Contribution:							3.28%
275 Ilisagvik College							
Pension:	6/30/2002	3,244	3,861	84%	617	3,647	17%
Postemployment Health:	6/30/2002	1,971	2,346	84%	375	3,647	10%
FY03 Actuarially Determined Required Contribution:							7.73%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
276 North Pacific Rim Housing Authority							
Pension:	6/30/2002	311	451	69%	140	866	16%
Postemployment Health:	6/30/2002	189	274	69%	85	866	10%
FY03 Actuarially Determined Required Contribution:							13.31%
277 Kake, City of							
Pension:	6/30/2002	121	98	123%	-23	268	-9%
Postemployment Health:	6/30/2002	73	60	122%	-13	268	-5%
FY03 Actuarially Determined Required Contribution:							8.90%
278 Saxman Seaport							
Pension:	6/30/2002	36	65	55%	29	35	83%
Postemployment Health:	6/30/2002	22	40	55%	18	35	51%
FY03 Actuarially Determined Required Contribution:							9.70%
279 Tlingit-Haida Regional Housing Authority							
Pension:	6/30/2002	494	1,416	35%	922	1,783	52%
Postemployment Health:	6/30/2002	300	861	35%	561	1,783	31%
FY03 Actuarially Determined Required Contribution:							8.75%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
280 Toksook Bay, City of								
Pension	6/30/2002	4	6	67%	2	16	13%	
Postemployment Health:	6/30/2002	3	4	75%	1	16	6%	
								FY03 Actuarially Determined Required Contribution: 8.26%
281 Baranof Island Housing Authority								
Pension:	6/30/2002	79	80	99%	1	418	0%	
Postemployment Health:	6/30/2002	48	49	98%	1	418	0%	
								FY03 Actuarially Determined Required Contribution: 8.26%
282 Delta Junction, City of								
Pension:	6/30/2002	52	64	81%	12	60	20%	
Postemployment Health:	6/30/2002	32	39	82%	7	60	12%	
								FY03 Actuarially Determined Required Contribution: 8.26%
283 Anderson, City of								
Pension:	6/30/2002	100	0	100%	-100	36	-278%	
Postemployment Health:	6/30/2002	60	0	100%	-60	36	-167%	
								FY03 Actuarially Determined Required Contribution: 8.26%



## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
284 Inter-Island Ferry Authority								
Pension:	6/30/2002	10	10	100%	0	117	0%	
Postemployment Health:	6/30/2002	6	6	100%	0	117	0%	
								FY03 Actuarially Determined Required Contribution: 8.26%
285 Hooper Bay, City of								
Pension:	6/30/2002	5	19	26%	14	544	3%	
Postemployment Health:	6/30/2002	3	12	25%	9	544	2%	
								FY03 Actuarially Determined Required Contribution: 8.26%
286 Seldovia, City of								
Pension:	6/30/2002	8	35	23%	27	88	31%	
Postemployment Health:	6/30/2002	5	21	24%	16	88	18%	
								FY03 Actuarially Determined Required Contribution: 10.18%
287 Koyuk, City of								
Pension:	6/30/2002	1	2	50%	1	20	5%	
Postemployment Health:	6/30/2002	0	1	0%	1	20	5%	
								FY03 Actuarially Determined Required Contribution: 8.26%

## 1.5 Disclosure For GASB Statement Nos. 26 &amp; 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. Unit Credit* (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)* (b-a)	Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
288 Northwest Inupiat Housing Authority								
Pension:	6/30/2002	53	169	31%	116	498	23%	
Postemployment Health:	6/30/2002	33	102	32%	69	498	14%	
								FY03 Actuarially Determined Required Contribution: 7.21%
289 Angoon, City of								
Pension:	6/30/2002	4	49	8%	45	282	16%	
Postemployment Health:	6/30/2002	2	29	7%	27	282	10%	
								FY03 Actuarially Determined Required Contribution: 8.26%

\* In Thousands

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