

December 2005

State of Alaska

Public Employees' Retirement System

Supplement to the Actuarial Valuation Report
as of June 30, 2004

Individual Employer Information

MERCER

Human Resource Consulting

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**1.1(a) Development of Average Employer Rate – FY07
For Police and Fire Members
State Employees Only**

Consolidated Rate 13.32%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	369,380
(2) Adjusted Assets (excluding retiree reserve)		88,881
(3) Total Unfunded Liability, (1) - (2)		280,499
(4) Expected Unfunded Liability		236,880
(5) FY04 (Gain)/Loss, (3) – (4)		43,619
(6) Amortization Factor (25 Years)		16.246963
(7) FY04 (Gain)/Loss Amortization, (5) ÷ (6)		2,685
(8) Pre-Existing Past Service Cost Amortizations		15,296
(9) Total Amortization Payments		17,981
(10) Total Salaries		93,051
(11) Past Service Rate, (9) ÷ (10)		19.32%
(12) Preliminary Total Employer Contribution Rate		32.64%
(13) FY06 Rate		18.42%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		23.42%

**1.1(b) Development of Average Employer Rate – FY07
For “Other” Members
State Employees Only**

Consolidated Rate 13.32%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	2,294,774
(2) Adjusted Assets (excluding retiree reserve)		552,176
(3) Total Unfunded Liability, (1) - (2)		1,742,598
(4) Expected Unfunded Liability		1,492,702
(5) FY04 (Gain)/Loss, (3) – (4)		249,896
(6) Amortization Factor (25 Years)		16.246963
(7) FY04 (Gain)/Loss Amortization, (5) ÷ (6)		15,381
(8) Pre-Existing Past Service Cost Amortizations		96,190
(9) Total Amortization Payments		111,571
(10) Total Salaries		645,625
(11) Past Service Rate, (9) ÷ (10)		17.28%
(12) Preliminary Total Employer Contribution Rate		30.60%
(13) FY06 Rate		17.65%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		22.65%

**1.1(c) Development of Average Employer Rate – FY07
For Police and Fire Members
Municipality of Anchorage Employees Only**

Consolidated Rate 13.32%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	41,409
(2) Adjusted Assets (excluding retiree reserve)		12,671
(3) Total Unfunded Liability, (1) - (2)		28,738
(4) Expected Unfunded Liability		16,241
(5) FY04 (Gain)/Loss, (3) – (4)		12,497
(6) Amortization Factor (25 Years)		16.246963
(7) FY04 (Gain)/Loss Amortization, (5) ÷ (6)		769
(8) Pre-Existing Past Service Cost Amortizations		1,043
(9) Total Amortization Payments		1,812
(10) Total Salaries		30,798
(11) Past Service Rate, (9) ÷ (10)		5.88%
(12) Preliminary Total Employer Contribution Rate		19.20%
(13) FY06 Rate		14.90%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		19.20%

**1.1(d) Development of Average Employer Rate – FY07
For “Other” Members
Municipality of Anchorage Employees Only**

Consolidated Rate 13.32%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	373,668
(2) Adjusted Assets (excluding retiree reserve)		114,338
(3) Total Unfunded Liability, (1) - (2)		259,330
(4) Expected Unfunded Liability		216,785
(5) FY04 (Gain)/Loss, (3) – (4)		42,545
(6) Amortization Factor (25 Years)		16.246963
(7) FY04 (Gain)/Loss Amortization, (5) ÷ (6)		2,619
(8) Pre-Existing Past Service Cost Amortizations		13,974
(9) Total Amortization Payments		16,593
(10) Total Salaries		87,676
(11) Past Service Rate, (9) ÷ (10)		18.93%
(12) Preliminary Total Employer Contribution Rate		32.25%
(13) FY06 Rate		13.37%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		18.37%

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
101	Alaska, State of	2,664,154,385	641,057,395	2,023,096,990	738,676,497	13.32	17.53	30.85	
102	Southwest Region School District	9,955,989	6,888,949	3,067,040	2,360,315	13.32	8.37	21.69	
103	Annette Island School District	2,428,159	2,833,344	-405,185	450,429	13.32	-5.54	7.78	
104	Bering Strait School District	20,922,576	16,151,964	4,770,612	6,101,154	13.32	5.07	18.39	
105	Chatham School District	3,439,759	1,737,469	1,702,290	566,504	13.32	19.27	32.59	
106	Alaska Municipal League	1,065,759	-143,884	1,209,643	243,636	13.32	32.05	45.37	
107	Valdez, City of	20,296,932	7,772,971	12,523,961	4,772,632	13.32	16.82	30.14	
108	Juneau Borough School District	32,004,607	14,132,971	17,871,636	8,835,522	13.32	13.01	26.33	
109	Matanuska-Susitna Borough	27,935,080	26,567,828	1,367,252	9,649,313	13.32	10.91	24.23	1
110	Matanuska-Susitna Borough School District	64,553,513	15,963,565	48,589,948	19,720,988	13.32	10.91	24.23	1
111	Anchorage School District	229,081,214	54,919,131	174,162,083	72,944,129	13.32	15.29	28.61	
112	Copper River School District	3,704,665	1,645,204	2,059,461	932,577	13.32	14.19	27.51	
113	University of Alaska	407,033,979	207,063,653	199,970,326	116,155,615	13.32	11.06	24.38	
115	Kenai, City of	15,463,800	3,898,539	11,565,261	4,485,004	13.32	16.49	29.81	

¹ The rates for Employers 109 and 110 have been calculated by aggregating liabilities, assets, and salaries for the two employers.

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
116	Fairbanks North Star Borough	67,163,973	44,371,515	22,792,458	16,522,405	13.32	8.92	22.24	
117	Fairbanks North Star Borough School District	83,588,558	36,794,127	46,794,431	24,096,356	13.32	12.42	25.74	
118	Denali Borough School District	4,474,169	2,429,856	2,044,313	756,239	13.32	17.40	30.72	
120	Sitka, City and Borough	22,718,449	1,871,295	20,847,154	8,047,321	13.32	16.50	29.82	
121	Chugach School District	1,555,681	899,116	656,565	289,101	13.32	14.60	27.92	
122	Ketchikan Gateway Borough	12,053,064	4,938,813	7,114,251	3,776,205	13.32	12.07	25.39	
123	Soldotna, City of	9,307,006	4,485,843	4,821,163	2,540,765	13.32	12.22	25.54	
124	Iditarod Area School District	6,980,290	5,374,872	1,605,418	1,226,491	13.32	8.68	22.00	
125	Kuspuk School District	7,596,668	5,301,777	2,294,891	1,486,666	13.32	9.93	23.25	
126	Juneau, City & Borough of	95,156,300	32,261,801	62,894,499	25,102,666	13.32	16.11	29.43	
128	Kodiak, City of	18,108,442	1,245,969	16,862,473	5,482,793	13.32	19.55	32.87	
129	Fairbanks, City of	25,885,817	-69,826,927	95,712,744	5,490,226	13.32	111.34	124.66	
131	Wasilla, City of	8,125,367	4,739,069	3,386,298	3,878,113	13.32	5.59	18.91	
132	Skagway, City of	3,400,968	1,894,837	1,506,131	1,476,736	13.32	6.62	19.94	
133	Sitka, Greater Borough School District	7,432,225	1,905,710	5,526,515	1,578,398	13.32	22.39	35.71	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
134	Palmer, City of	9,407,054	3,082,688	6,324,366	2,553,598	13.32	15.81	29.13	
135	Wrangell, City of	8,106,943	1,193,404	6,913,539	2,410,477	13.32	18.33	31.65	
136	Bethel, City of	12,504,506	11,051,220	1,453,286	5,334,978	13.32	1.76	15.08	
137	Valdez School District	5,871,613	1,120,490	4,751,123	1,659,832	13.32	18.22	31.54	
138	Hoonah School District	3,148,849	198,167	2,950,682	695,070	13.32	27.42	40.74	
139	Nome, City of	7,423,240	3,560,169	3,863,071	2,368,675	13.32	10.50	23.82	
140	Kotzebue, City of	7,394,333	8,239,205	-844,872	2,814,284	13.32	-1.92	11.40	
141	Galena City School District	4,790,752	2,651,460	2,139,292	2,707,980	13.32	5.06	18.38	
143	Petersburg, City of	12,212,223	2,998,251	9,213,972	3,654,837	13.32	16.27	29.59	
144	Bristol Bay Borough	5,373,475	3,568,723	1,804,752	1,299,871	13.32	8.94	22.26	
145	North Slope Borough	142,813,841	117,809,247	25,004,594	37,580,769	13.32	4.30	17.62	
146	Wrangell School District	2,777,100	1,254,368	1,522,732	714,184	13.32	13.60	26.92	
148	Cordova, City of	6,456,363	660,923	5,795,440	2,041,804	13.32	18.09	31.41	
149	Nome Public Schools	4,645,517	2,085,123	2,560,394	1,350,822	13.32	12.22	25.54	
151	King Cove, City of	2,184,419	1,301,240	883,179	889,070	13.32	6.39	19.71	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
152	Alaska Housing Finance Corp.	52,035,024	34,211,875	17,823,149	16,006,316	13.32	7.17	20.49	
153	Lower Yukon School District	18,984,176	11,075,118	7,909,058	4,578,014	13.32	11.04	24.36	
154	Northwest Arctic School District	22,506,583	20,737,422	1,769,161	6,460,638	13.32	1.82	15.14	
155	Southeast Island School District	2,818,220	78,485	2,739,735	574,010	13.32	30.57	43.89	
156	Pribilof Region School District	2,780,167	1,849,782	930,385	510,103	13.32	11.74	25.06	
157	Lower Kuskokwim School District	49,233,506	38,454,083	10,779,423	14,218,762	13.32	4.90	18.22	
158	Kodiak Island School District	17,334,039	7,838,870	9,495,169	4,632,936	13.32	13.10	26.42	
159	Yukon Flats School District	4,525,818	4,565,895	-40,077	1,312,573	13.32	-0.08	13.24	
160	Yukon Koyukuk School District	6,770,465	6,696,110	74,355	1,743,086	13.32	0.38	13.70	
161	North Slope Borough School District	32,042,264	19,493,663	12,548,601	10,019,348	13.32	8.08	21.40	
162	Aleutian Regional School District	516,336	3,348,838	-2,832,502	208,017	13.32	-13.32	0.00	
163	Cordova Community Hospital	6,081,463	3,368,944	2,712,519	2,034,639	13.32	8.55	21.87	
164	Lake & Peninsula School District	6,455,312	3,602,704	2,852,608	1,604,614	13.32	11.47	24.79	
165	Sitka Community Hospital	11,910,899	6,290,986	5,619,913	3,496,151	13.32	10.39	23.71	
166	Tanana City School District	1,328,475	1,259,861	68,614	291,849	13.32	1.76	15.08	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
167	Southeast Regional Resource Center	4,103,906	1,839,458	2,264,448	1,583,648	13.32	9.05	22.37	
168	Hydaburg City School District	1,028,350	812,499	215,851	121,807	13.32	11.51	24.83	
169	Tanana, City of	1,127,330	1,275,958	-148,628	122,040	13.32	-7.46	5.86	
170	North Pacific Fisheries Management Council	3,051,475	1,157,864	1,893,611	1,211,176	13.32	10.01	23.33	
171	Barrow, City of	3,448,597	2,992,945	455,652	789,316	13.32	3.94	17.26	
172	Saint Paul, City of	5,218,261	4,428,744	789,517	1,172,521	13.32	4.40	17.72	
173	Anchorage, Municipality of	415,077,069	127,009,109	288,067,960	118,474,282	13.32	15.54	28.86	
174	Kodiak Island Borough	10,688,586	4,699,087	5,989,499	1,952,826	13.32	19.48	32.80	
175	Nome Joint Utilities	1,958,558	1,834,895	123,663	765,688	13.32	0.79	14.11	
176	Sand Point, City of	2,499,582	1,546,220	953,362	703,466	13.32	8.57	21.89	
177	Ketchikan Gateway Borough School District	11,310,534	5,741,947	5,568,587	3,148,860	13.32	11.33	24.65	
178	Dillingham, City of	7,665,740	4,690,169	2,975,571	2,018,208	13.32	9.46	22.78	
179	Unalaska, City of	21,585,738	14,341,891	7,243,847	9,013,116	13.32	5.18	18.50	
180	Kenai Peninsula Borough	47,068,091	17,081,734	29,986,357	12,483,328	13.32	15.38	28.70	
181	Ketchikan, City of	26,032,137	165,891	25,866,246	7,776,047	13.32	21.31	34.63	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
182	Seward, City of	15,133,241	8,845,672	6,287,569	3,677,700	13.32	10.94	24.26	
183	Fort Yukon, City of	552,511	955,858	-403,347	255,554	13.32	-9.67	3.65	
184	Bristol Bay Borough School District	3,686,538	2,474,538	1,212,000	532,019	13.32	15.01	28.33	
185	Cordova Public School District	3,472,772	991,143	2,481,629	651,524	13.32	24.40	37.72	
186	Craig, City of	5,802,871	2,898,964	2,903,907	1,339,631	13.32	13.90	27.22	
187	Petersburg General Hospital	5,614,586	4,308,059	1,306,527	3,209,041	13.32	2.57	15.89	
189	Haines Borough	7,541,054	2,676,062	4,864,992	1,749,296	13.32	17.79	31.11	
190	Kenai Peninsula Borough School District	45,565,584	13,702,323	31,863,261	11,193,226	13.32	18.18	31.50	
191	North Pole, City of	6,795,656	3,867,531	2,928,125	1,444,788	13.32	13.13	26.45	
192	Galena, City of	3,408,139	3,391,458	16,681	1,451,838	13.32	0.08	13.40	
193	Nenana, City of	1,316,848	833,529	483,319	283,363	13.32	11.08	24.40	
195	Yupit School District	1,082,844	657,348	425,496	2,192,374	13.32	1.20	14.52	
196	Nenana City Public School District	2,484,386	1,561,990	922,396	1,318,709	13.32	4.47	17.79	
198	Saxman, City of	777,867	259,911	517,956	108,398	13.32	31.60	44.92	
199	Hoonah, City of	1,833,598	992,954	840,644	641,281	13.32	8.37	21.69	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
200	Pelican, City of	717,580	545,678	171,902	185,053	13.32	5.91	19.23	
202	Whittier, City of	1,140,573	834,153	306,420	852,954	13.32	2.23	15.55	
203	Anchorage, Municipal Parking Authority	3,152,484	1,942,449	1,210,035	1,013,304	13.32	7.69	21.01	
204	Craig City School District	2,980,746	1,420,304	1,560,442	811,257	13.32	12.30	25.62	
205	Dillingham City School District	4,278,467	3,127,501	1,150,966	1,057,717	13.32	6.97	20.29	
206	Thorne Bay, City of	892,685	756,829	135,856	231,570	13.32	4.29	17.61	
208	Akutan, City of	1,055,305	1,084,759	-29,454	312,832	13.32	-0.51	12.81	
209	Unalaska School District	2,443,066	1,452,748	990,318	775,913	13.32	8.15	21.47	
211	Kashunamiut School District	3,314,228	2,162,357	1,151,871	1,373,377	13.32	5.39	18.71	
215	Homer, City of	17,952,095	8,433,198	9,518,897	4,473,664	13.32	13.55	26.87	
218	Special Education Service Agency	1,068,328	994,407	73,921	460,239	13.32	1.10	14.42	
219	Bartlett Memorial Hospital	35,295,919	24,402,522	10,893,397	18,113,889	13.32	3.88	17.20	
220	Northwest Arctic Borough	1,822,604	1,716,181	106,423	789,257	13.32	0.87	14.19	
221	Saint Mary's School District	1,531,933	1,671,223	-139,290	366,675	13.32	-2.10	11.22	
222	Selawik, City of	45,978	45,937	41	74,620	13.32	-0.07	13.25	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – 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	1,950,516	1,588,832	361,684	1,378,975	13.32	1.74	15.06	
224	Copper River Basin Regional Housing Authority	943,739	830,075	113,664	494,042	13.32	1.44	14.76	
225	Skagway City School District	1,105,967	504,760	601,207	271,497	13.32	13.98	27.30	
227	Klawock, City of	1,729,620	1,642,108	87,512	558,649	13.32	1.03	14.35	
228	Petersburg Public School District	2,556,176	1,494,946	1,061,230	789,353	13.32	8.62	21.94	
230	Aleutians East Borough	1,364,338	1,174,818	189,520	666,154	13.32	1.91	15.23	
232	Bering Straits CRSA	350,172	237,819	112,353	59,613	13.32	12.27	25.59	
235	Huslia, City of	434,486	215,413	219,073	91,080	13.32	15.53	28.85	
237	Kaltag, City of	221,199	61,696	159,503	25,133	13.32	39.68	53.00	
240	Haines Borough School District	1,713,709	945,941	767,768	612,835	13.32	8.11	21.43	
241	Noorvik, City of	309,509	305,260	4,249	312,877	13.32	0.13	13.45	
242	Elim, City of	268,226	47,188	221,038	18,812	13.32	73.72	87.04	
243	Atka, City of	189,733	76,103	113,630	84,094	13.32	8.60	21.92	
244	Aleutians East Borough School District	2,447,991	1,484,426	963,565	615,159	13.32	10.40	23.72	
245	Aleutians West CRSA	328,355	202,234	126,121	54,850	13.32	14.91	28.23	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – 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	2,500,610	867,141	1,633,469	963,534	13.32	10.85	24.17	
247	Lake & Peninsula Borough	1,403,966	461,526	942,440	365,872	13.32	16.58	29.90	
248	Yakutat, City of	866,749	371,967	494,782	683,453	13.32	4.65	17.97	
249	Unalakleet, City of	523,770	229,383	294,387	231,954	13.32	8.04	21.36	
251	Klawock City School District	1,838,981	932,371	906,610	504,957	13.32	11.51	24.83	
254	Mekoryuk, City of	2,934	3,131	-197	35,217	13.32	-0.03	13.29	
255	Alaska Gateway School District	2,795,610	1,753,282	1,042,328	1,249,102	13.32	5.35	18.67	
256	St. George, City of	1,501,107	1,702,979	-201,872	154,141	13.32	-7.08	6.24	
257	Pelican School District	442,836	504,110	-61,274	102,724	13.32	-3.30	10.02	
258	Denali Borough	1,336,150	366,385	969,765	165,471	13.32	38.09	51.41	
259	Allakaket, City of	132,065	108,820	23,245	14,806	13.32	9.67	22.99	
260	Kachemak, City of	89,771	-62,529	152,300	23,667	13.32	40.96	54.28	
262	Cook Inlet Housing Authority	3,866,147	2,979,402	886,745	3,297,237	13.32	1.74	15.06	
263	Interior Regional Housing Authority	1,952,261	1,781,563	170,698	1,309,158	13.32	0.91	14.23	
264	Yakutat City School District	619,821	512,839	106,982	338,106	13.32	2.17	15.49	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
265	Kake City School District	917,679	490,700	426,979	329,495	13.32	8.57	21.89	
266	Quinhagak, City of	1,086	34,012	-32,926	28,581	13.32	-7.02	6.30	
267	Aleutian Housing Authority	823,517	617,782	205,735	846,424	13.32	1.63	14.95	
270	Bering Straits Regional Housing Authority	1,113,745	895,047	218,698	1,009,018	13.32	1.45	14.77	
271	Egegik, City of	79,909	17,187	62,722	71,678	13.32	5.50	18.82	
275	Ilisagvik College	5,676,283	5,371,909	304,374	3,603,176	13.32	0.58	13.90	
276	North Pacific Rim Housing Authority	1,156,221	959,753	196,468	920,870	13.32	1.38	14.70	
278	Saxman Seaport	113,541	48,938	64,603	68,436	13.32	6.07	19.39	
279	Tlingit-Haida Regional Housing Authority	3,094,598	1,649,914	1,444,684	1,847,475	13.32	5.07	18.39	
280	Toksook Bay, City of	30,783	13,570	17,213	27,074	13.32	3.96	17.28	
281	Baranof Island Housing Authority	257,456	297,139	-39,683	377,700	13.32	-0.66	12.66	
282	Delta Junction, City of	106,099	61,466	44,633	244,582	13.32	1.15	14.47	
283	Anderson, City of	42,890	247,393	-204,503	42,005	13.32	-10.11	3.21	
284	Inter-Island Ferry Authority	238,843	231,806	7,037	802,554	13.32	0.04	13.36	
285	Hooper Bay, City of	18,805	28,018	-9,213	38,857	13.32	-1.16	12.16	

1.2 (a) P.E.R.S. Contribution Rates For Fiscal Year 2007 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
286	Seldovia, City of	52,151	33,474	18,677	37,948	13.32	3.32	16.64	
287	Koyuk, City of	17,161	8,258	8,903	26,894	13.32	2.07	15.39	
288	Northwest Inupiat Housing Authority	665,720	397,951	267,769	929,920	13.32	1.85	15.17	
290	Upper Kalskag, City of	23,470	10,915	12,555	26,402	13.32	2.91	16.23	
291	Shaktoolik, City of	1,115	2,044	-929	31,403	13.32	-0.17	13.15	
	Subtotal	5,140,862,395	1,726,191,348	3,414,671,047	1,472,472,509				

1.2 (b) P.E.R.S. Contribution Rates For Fiscal Year 2007 – No Active Employees

	Accrued Liability	Adjusted Assets	Unfunded Liability
130 Fairbanks Municipal Utility System (Terminated)	16,672,129	16,672,129	0
147 Alaska Unorganized Borough (Inactive)	704,193	7,704,396	-7,000,203
150 Terminated Employers (Inactive)	40,899	4,605,453	-4,564,554
197 Unalakleet, City of (Terminated)	217,854 ²	137,567	80,287
201 City of Kake (Terminated)	51,550 ²	-51,566	103,116
210 Stebbins, City of (Terminated)	0 ²	0	0
212 Seward General Hospital (Terminated)	4,356,675 ²	-1,611,299	5,967,974
213 Wainwright, City of (Terminated)	19,828 ²	155,962	-136,134
214 Saint Mary's, City of (Terminated)	1,240,781	773,338	467,443
216 Ruby, City of (Terminated)	333,071 ²	-102,140	435,211
217 Emmonak, City of (Terminated)	317,703 ²	120,910	196,793
226 Hooper Bay, City of (Terminated)	0 ²	88,793	-88,793
229 Bristol Bay Coastal RSA (Terminated)	430,594 ²	251,736	178,858
231 Kivalina City Council (Inactive)	2,607	73,417	-70,810
233 Shishmaref, City of (Terminated)	81,725 ²	44,511	37,214

1.2 (b) P.E.R.S. Contribution Rates For Fiscal Year 2007 – No Active Employees (continued)

	Accrued Liability	Adjusted Assets	Unfunded Liability
234 Adak Region School District (Terminated)	108,037 ²	16,658	91,379
236 Mountain Village, City of (Terminated)	34,498 ²	140,935	-106,437
238 Koyuk, City of (Terminated)	0 ²	31,879	-31,879
239 Lower Kalskag, City of (Terminated)	131,857	-30,516	162,373
250 Diomedea Joint Utilities (Terminated)	11,576 ²	9,342	2,234
252 Old Harbor, City of (Terminated)	196,936 ²	52,373	144,563
253 Grayling, City of (Terminated)	0 ²	9,129	-9,129
261 Nuiqsut, City of (Terminated)	1,572 ²	93,851	-92,279
268 Marshall, City of (Terminated)	0	65,548	-65,548
269 Anchorage Telephone Utility (Terminated)	17,587,506	7,288,496	10,299,010
272 Point Hope, City of (Terminated)	45,726 ²	4,248	41,478
273 Anaktuvuk Pass, City of (Terminated)	25,355	5,466	19,889
277 Kake, City of (Terminated)	320,704	232,082	88,622
289 Angoon, City of (Terminated)	70,904 ²	19,252	51,652

1.2 (b) P.E.R.S. Contribution Rates For Fiscal Year 2007 – No Active Employees *(continued)*

		Accrued Liability	Adjusted Assets	Unfunded Liability				
292	Eek, City of (Inactive)	0	0	0				
Subtotal		43,004,280	36,801,950⁴	6,202,330				
		Accrued Liability ³	Adjusted Assets ⁵	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate
State & Political Subdivision Totals		5,182,697,643	1,769,195,628	3,413,502,015	1,472,987,240	13.32	14.87	28.19

² Termination liability

³ Excluding termination liability increase

⁴ Adjusted assets shown do **not** include fully funding of Section 1.2(b)

⁵ Adjusted assets shown include fully funding of Section 1.2(b)

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007

	FY06				FY07					
	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	13.24	14.62	27.86	17.75	13.32	17.53	30.85	13.10	5.00	22.75
102 Southwest Region School District	13.24	7.51	20.75	15.30	13.32	8.37	21.69	6.39	5.00	20.30
103 Annette Island School District	13.24	-7.04	6.20	6.20	13.32	-5.54	7.78	1.58		7.78
104 Bering Strait School District	13.24	4.18	17.42	13.82	13.32	5.07	18.39	4.57		18.39
105 Chatham School District	13.24	18.17	31.41	15.93	13.32	19.27	32.59	16.66	5.00	20.93
106 Alaska Municipal League	13.24	30.29	43.53	40.49	13.32	32.05	45.37	4.88		45.37
107 Valdez, City of	13.24	14.35	27.59	13.91	13.32	16.82	30.14	16.23	5.00	18.91
108 Juneau Borough School District	13.24	12.22	25.46	17.93	13.32	13.01	26.33	8.40	5.00	22.93
109 Matanuska-Susitna Borough	13.24	9.19	22.43	15.99	13.32	10.91	24.23	8.24	5.00	20.99
110 Matanuska-Susitna Borough School District	13.24	9.19	22.43	15.99	13.32	10.91	24.23	8.24	5.00	20.99
111 Anchorage School District	13.24	12.90	26.14	19.25	13.32	15.29	28.61	9.36	5.00	24.25
112 Copper River School District	13.24	9.19	22.43	18.26	13.32	14.19	27.51	9.25	5.00	23.26
113 University of Alaska	13.24	9.81	23.05	15.58	13.32	11.06	24.38	8.80	5.00	20.58
115 Kenai, City of	13.24	12.93	26.17	13.67	13.32	16.49	29.81	16.14	5.00	18.67
116 Fairbanks North Star Borough	13.24	8.31	21.55	15.93	13.32	8.92	22.24	6.31	5.00	20.93
117 Fairbanks North Star Borough School District	13.24	10.07	23.31	15.91	13.32	12.42	25.74	9.83	5.00	20.91
118 Denali Borough School District	13.24	17.84	31.08	18.63	13.32	17.40	30.72	12.09	5.00	23.63
120 Sitka, City and Borough	13.24	14.19	27.43	19.02	13.32	16.50	29.82	10.80	5.00	24.02
121 Chugach School District	13.24	17.13	30.37	15.21	13.32	14.60	27.92	12.71	5.00	20.21

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007 (continued)

	FY06				FY07					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
122 Ketchikan Gateway Borough	13.24	11.04	24.28	15.49	13.32	12.07	25.39	9.90	5.00	20.49
123 Soldotna, City of	13.24	11.23	24.47	14.46	13.32	12.22	25.54	11.08	5.00	19.46
124 Iditarod Area School District	13.24	9.65	22.89	18.95	13.32	8.68	22.00	3.05		22.00
125 Kuspuk School District	13.24	7.79	21.03	14.92	13.32	9.93	23.25	8.33	5.00	19.92
126 Juneau, City & Borough of	13.24	14.24	27.48	16.22	13.32	16.11	29.43	13.21	5.00	21.22
128 Kodiak, City of	13.24	14.25	27.49	16.21	13.32	19.55	32.87	16.66	5.00	21.21
129 Fairbanks, City of	13.24	96.97	110.21	30.67	13.32	111.34	124.66	93.99	5.00	35.67
131 Wasilla, City of	13.24	5.94	19.18	16.44	13.32	5.59	18.91	2.47		18.91
132 Skagway, City of	13.24	8.17	21.41	19.63	13.32	6.62	19.94	0.31		19.94
133 Sitka, Greater Borough School District	13.24	17.98	31.22	19.04	13.32	22.39	35.71	16.67	5.00	24.04
134 Palmer, City of	13.24	13.53	26.77	18.54	13.32	15.81	29.13	10.59	5.00	23.54
135 Wrangell, City of	13.24	14.51	27.75	16.72	13.32	18.33	31.65	14.93	5.00	21.72
136 Bethel, City of	13.24	1.23	14.47	13.70	13.32	1.76	15.08	1.38		15.08
137 Valdez School District	13.24	13.00	26.24	10.35	13.32	18.22	31.54	21.19	5.00	15.35
138 Hoonah School District	13.24	71.22	84.46	35.36	13.32	27.42	40.74	5.38	5.00	40.36
139 Nome, City of	13.24	10.23	23.47	10.50	13.32	10.50	23.82	13.32	5.00	15.50
140 Kotzebue, City of	13.24	-3.12	10.12	10.00	13.32	-1.92	11.40	1.40		11.40
141 Galena City School District	13.24	3.52	16.76	16.76	13.32	5.06	18.38	1.62		18.38
143 Petersburg, City of	13.24	15.78	29.02	23.53	13.32	16.27	29.59	6.06	5.00	28.53
144 Bristol Bay Borough	13.24	6.92	20.16	12.99	13.32	8.94	22.26	9.27	5.00	17.99

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007 (continued)

	FY06				FY07					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
145 North Slope Borough	13.24	3.24	16.48	12.64	13.32	4.30	17.62	4.98		17.62
146 Wrangell School District	13.24	9.71	22.95	14.96	13.32	13.60	26.92	11.96	5.00	19.96
148 Cordova, City of	13.24	13.56	26.80	14.77	13.32	18.09	31.41	16.64	5.00	19.77
149 Nome Public Schools	13.24	13.86	27.10	20.79	13.32	12.22	25.54	4.75		25.54
151 King Cove, City of	13.24	6.11	19.35	14.63	13.32	6.39	19.71	5.08	5.00	19.63
152 Alaska Housing Finance Corp.	13.24	6.24	19.48	16.14	13.32	7.17	20.49	4.35		20.49
153 Lower Yukon School District	13.24	8.40	21.64	12.47	13.32	11.04	24.36	11.89	5.00	17.47
154 Northwest Arctic School District	13.24	1.62	14.86	10.00	13.32	1.82	15.14	5.14	5.00	15.00
155 Southeast Island School District	13.24	19.97	33.21	20.55	13.32	30.57	43.89	23.34	5.00	25.55
156 Pribilof Region School District	13.24	12.58	25.82	20.53	13.32	11.74	25.06	4.53		25.06
157 Lower Kuskokwim School District	13.24	3.98	17.22	13.79	13.32	4.90	18.22	4.43		18.22
158 Kodiak Island School District	13.24	11.11	24.35	14.85	13.32	13.10	26.42	11.57	5.00	19.85
159 Yukon Flats School District	13.24	1.27	14.51	10.00	13.32	-0.08	13.24	3.24		13.24
160 Yukon Koyukuk School District	13.24	0.44	13.68	10.00	13.32	0.38	13.70	3.70		13.70
161 North Slope Borough School District	13.24	6.84	20.08	16.03	13.32	8.08	21.40	5.37	5.00	21.03
162 Aleutian Regional School District	13.24	-13.24	0.00	0.00	13.32	-13.32	0.00	0.00		0.00
163 Cordova Community Hospital	13.24	6.77	20.01	15.14	13.32	8.55	21.87	6.73	5.00	20.14
164 Lake & Peninsula School District	13.24	10.05	23.29	16.58	13.32	11.47	24.79	8.21	5.00	21.58
165 Sitka Community Hospital	13.24	9.42	22.66	16.96	13.32	10.39	23.71	6.75	5.00	21.96
166 Tanana City School District	13.24	8.35	21.59	21.59	13.32	1.76	15.08	-6.51	-5.00	16.59

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007 (continued)

	FY06				FY07					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
167 Southeast Regional Resource Center	13.24	5.53	18.77	15.28	13.32	9.05	22.37	7.09	5.00	20.28
168 Hydaburg City School District	13.24	10.58	23.82	10.00	13.32	11.51	24.83	14.83	5.00	15.00
169 Tanana, City of	13.24	-1.47	11.77	11.77	13.32	-7.46	5.86	-5.91	-5.00	6.77
170 North Pacific Fisheries Management Council	13.24	7.38	20.62	18.04	13.32	10.01	23.33	5.29	5.00	23.04
171 Barrow, City of	13.24	5.39	18.63	17.86	13.32	3.94	17.26	-0.60		17.26
172 Saint Paul, City of	13.24	3.65	16.89	12.35	13.32	4.40	17.72	5.37	5.00	17.35
173 Anchorage, Municipality of	13.24	11.62	24.86	13.65	13.32	15.54	28.86	15.21	5.00	18.65
174 Kodiak Island Borough	13.24	15.10	28.34	10.00	13.32	19.48	32.80	22.80	5.00	15.00
175 Nome Joint Utilities	13.24	-3.52	9.72	9.72	13.32	0.79	14.11	4.39		14.11
176 Sand Point, City of	13.24	6.79	20.03	12.11	13.32	8.57	21.89	9.78	5.00	17.11
177 Ketchikan Gateway Borough School District	13.24	8.74	21.98	15.86	13.32	11.33	24.65	8.79	5.00	20.86
178 Dillingham, City of	13.24	7.13	20.37	16.18	13.32	9.46	22.78	6.60	5.00	21.18
179 Unalaska, City of	13.24	3.84	17.08	17.08	13.32	5.18	18.50	1.42		18.50
180 Kenai Peninsula Borough	13.24	12.74	25.98	17.81	13.32	15.38	28.70	10.89	5.00	22.81
181 Ketchikan, City of	13.24	18.48	31.72	24.92	13.32	21.31	34.63	9.71	5.00	29.92
182 Seward, City of	13.24	7.84	21.08	13.74	13.32	10.94	24.26	10.52	5.00	18.74
183 Fort Yukon, City of	13.24	-2.34	10.90	10.00	13.32	-9.67	3.65	-6.35	-5.00	5.00
184 Bristol Bay Borough School District	13.24	17.60	30.84	17.10	13.32	15.01	28.33	11.23	5.00	22.10
185 Cordova Public School District	13.24	22.56	35.80	15.46	13.32	24.40	37.72	22.26	5.00	20.46
186 Craig, City of	13.24	10.40	23.64	20.33	13.32	13.90	27.22	6.89	5.00	25.33

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007 (continued)

	FY06				FY07					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
187 Petersburg General Hospital	13.24	0.88	14.12	11.00	13.32	2.57	15.89	4.89		15.89
189 Haines Borough	13.24	17.14	30.38	22.17	13.32	17.79	31.11	8.94	5.00	27.17
190 Kenai Peninsula Borough School District	13.24	14.97	28.21	16.81	13.32	18.18	31.50	14.69	5.00	21.81
191 North Pole, City of	13.24	10.50	23.74	15.00	13.32	13.13	26.45	11.45	5.00	20.00
192 Galena, City of	13.24	-0.24	13.00	10.00	13.32	0.08	13.40	3.40		13.40
193 Nenana, City of	13.24	13.67	26.91	19.46	13.32	11.08	24.40	4.94		24.40
195 Yupiit School District	13.24	0.33	13.57	13.57	13.32	1.20	14.52	0.96		14.52
196 Nenana City Public School District	13.24	4.01	17.25	16.92	13.32	4.47	17.79	0.87		17.79
198 Saxman, City of	13.24	44.75	57.99	32.84	13.32	31.60	44.92	12.08	5.00	37.84
199 Hoonah, City of	13.24	6.29	19.53	15.75	13.32	8.37	21.69	5.94	5.00	20.75
200 Pelican, City of	13.24	2.05	15.29	13.86	13.32	5.91	19.23	5.37	5.00	18.86
202 Whittier, City of	13.24	0.98	14.22	10.00	13.32	2.23	15.55	5.55	5.00	15.00
203 Anchorage, Municipal Parking Authority	13.24	7.23	20.47	14.18	13.32	7.69	21.01	6.83	5.00	19.18
204 Craig City School District	13.24	9.29	22.53	18.74	13.32	12.30	25.62	6.88	5.00	23.74
205 Dillingham City School District	13.24	5.39	18.63	13.53	13.32	6.97	20.29	6.76	5.00	18.53
206 Thorne Bay, City of	13.24	10.04	23.28	15.10	13.32	4.29	17.61	2.51		17.61
208 Akutan, City of	13.24	0.48	13.72	13.72	13.32	-0.51	12.81	-0.91		12.81
209 Unalaska School District	13.24	5.50	18.74	17.74	13.32	8.15	21.47	3.73		21.47
211 Kashunamiut School District	13.24	5.02	18.26	18.26	13.32	5.39	18.71	0.45		18.71
215 Homer, City of	13.24	9.38	22.62	12.92	13.32	13.55	26.87	13.95	5.00	17.92

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007 (continued)

	FY06				FY07					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
218 Special Education Service Agency	13.24	2.24	15.48	15.48	13.32	1.10	14.42	-1.06		14.42
219 Bartlett Memorial Hospital	13.24	3.44	16.68	16.13	13.32	3.88	17.20	1.07		17.20
220 Northwest Arctic Borough	13.24	1.41	14.65	14.33	13.32	0.87	14.19	-0.14		14.19
221 Saint Mary's School District	13.24	4.52	17.76	10.00	13.32	-2.10	11.22	1.22		11.22
222 Selawik, City of	13.24	-5.36	7.88	7.88	13.32	-0.07	13.25	5.37	5.00	12.88
223 Bristol Bay Housing Authority	13.24	3.31	16.55	16.55	13.32	1.74	15.06	-1.49		15.06
224 Copper River Basin Regional Housing Authority	13.24	0.44	13.68	13.68	13.32	1.44	14.76	1.08		14.76
225 Skagway City School District	13.24	4.39	17.63	17.63	13.32	13.98	27.30	9.67	5.00	22.63
227 Klawock, City of	13.24	0.48	13.72	11.19	13.32	1.03	14.35	3.16		14.35
228 Petersburg Public School District	13.24	6.30	19.54	13.28	13.32	8.62	21.94	8.66	5.00	18.28
230 Aleutians East Borough	13.24	2.77	16.01	16.01	13.32	1.91	15.23	-0.78		15.23
232 Bering Straits CRSA	13.24	10.30	23.54	23.54	13.32	12.27	25.59	2.05		25.59
235 Huslia, City of	13.24	14.52	27.76	18.27	13.32	15.53	28.85	10.58	5.00	23.27
237 Kaltag, City of	13.24	11.28	24.52	18.49	13.32	39.68	53.00	34.51	5.00	23.49
240 Haines Borough School District	13.24	6.38	19.62	17.64	13.32	8.11	21.43	3.79		21.43
241 Noorvik, City of	13.24	0.58	13.82	13.82	13.32	0.13	13.45	-0.37		13.45
242 Elim, City of	13.24	9.83	23.07	14.31	13.32	73.72	87.04	72.73	5.00	19.31
243 Atka, City of	13.24	6.92	20.16	20.00	13.32	8.60	21.92	1.92		21.92
244 Aleutians East Borough School District	13.24	12.46	25.70	21.05	13.32	10.40	23.72	2.67		23.72
245 Aleutians West CRSA	13.24	15.63	28.87	21.56	13.32	14.91	28.23	6.67	5.00	26.56

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007 (continued)

	FY06				FY07					
	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	13.24	9.82	23.06	15.79	13.32	10.85	24.17	8.38	5.00	20.79
247 Lake & Peninsula Borough	13.24	14.13	27.37	22.90	13.32	16.58	29.90	7.00	5.00	27.90
248 Yakutat, City of	13.24	6.02	19.26	18.78	13.32	4.65	17.97	-0.81		17.97
249 Unalakleet, City of	13.24	6.40	19.64	14.87	13.32	8.04	21.36	6.49	5.00	19.87
251 Klawock City School District	13.24	9.86	23.10	20.43	13.32	11.51	24.83	4.40		24.83
254 Mekoryuk, City of	0.00	0.00	0.00	0.00	13.32	-0.03	13.29	13.29	5.00	5.00
255 Alaska Gateway School District	13.24	3.62	16.86	15.23	13.32	5.35	18.67	3.44		18.67
256 St. George, City of	13.24	8.09	21.33	13.78	13.32	-7.08	6.24	-7.54	-5.00	8.78
257 Pelican School District	13.24	0.05	13.29	13.29	13.32	-3.30	10.02	-3.27		10.02
258 Denali Borough	13.24	33.00	46.24	34.00	13.32	38.09	51.41	17.41	5.00	39.00
259 Allakaket, City of	13.24	1.04	14.28	10.00	13.32	9.67	22.99	12.99	5.00	15.00
260 Kachemak, City of	13.24	32.90	46.14	25.37	13.32	40.96	54.28	28.91	5.00	30.37
262 Cook Inlet Housing Authority	13.24	1.44	14.68	14.68	13.32	1.74	15.06	0.38		15.06
263 Interior Regional Housing Authority	13.24	1.78	15.02	15.02	13.32	0.91	14.23	-0.79		14.23
264 Yakutat City School District	13.24	5.00	18.24	17.96	13.32	2.17	15.49	-2.47		15.49
265 Kake City School District	13.24	10.50	23.74	19.12	13.32	8.57	21.89	2.77		21.89
266 Quinhagak, City of	13.24	-4.86	8.38	8.38	13.32	-7.02	6.30	-2.08		6.30
267 Aleutian Housing Authority	13.24	3.42	16.66	16.66	13.32	1.63	14.95	-1.71		14.95
270 Bering Straits Regional Housing Authority	13.24	2.48	15.72	15.72	13.32	1.45	14.77	-0.95		14.77
271 Egegik, City of	13.24	3.34	16.58	13.80	13.32	5.50	18.82	5.02	5.00	18.80

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2006 & 2007 (continued)

	FY06				FY07					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
275 Ilisagvik College	13.24	0.23	13.47	13.47	13.32	0.58	13.90	0.43		13.90
276 North Pacific Rim Housing Authority	13.24	0.72	13.96	13.96	13.32	1.38	14.70	0.74		14.70
278 Saxman Seaport	13.24	6.11	19.35	19.14	13.32	6.07	19.39	0.25		19.39
279 Tlingit-Haida Regional Housing Authority	13.24	5.35	18.59	18.59	13.32	5.07	18.39	-0.20		18.39
280 Toksook Bay, City of	13.24	1.45	14.69	14.69	13.32	3.96	17.28	2.59		17.28
281 Baranof Island Housing Authority	13.24	-0.38	12.86	12.86	13.32	-0.66	12.66	-0.20		12.66
282 Delta Junction, City of	13.24	0.52	13.76	13.76	13.32	1.15	14.47	0.71		14.47
283 Anderson, City of	13.24	-13.24	0.00	0.00	13.32	-10.11	3.21	3.21		3.21
284 Inter-Island Ferry Authority	13.24	-0.22	13.02	13.02	13.32	0.04	13.36	0.34		13.36
285 Hooper Bay, City of	13.24	1.41	14.65	14.65	13.32	-1.16	12.16	-2.49		12.16
286 Seldovia, City of	13.24	1.24	14.48	14.48	13.32	3.32	16.64	2.16		16.64
287 Koyuk, City of	13.24	1.07	14.31	14.31	13.32	2.07	15.39	1.08		15.39
288 Northwest Inupiat Housing Authority	13.24	1.73	14.97	14.97	13.32	1.85	15.17	0.20		15.17
290 Upper Kalskag, City of	13.24	-1.67	11.57	11.57	13.32	2.91	16.23	4.66		16.23
291 Shaktoolik, City of	13.24	0.17	13.41	13.41	13.32	-0.17	13.15	-0.26		13.15
State & Political Subdivision Totals	13.24	12.39	25.63	16.77	13.32	14.87	28.19	11.42	5.00	21.77

1.4 Adjustment to Retiree Reserve as of June 30, 2004

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
101 Alaska, State of	3,227,013,272	245,418,802	179,359,071	3,651,791,145
102 Southwest Region School District	3,685,792	(43,784)	188,118	3,830,126
103 Annette Island School District	2,305,138	(23,095)	117,873	2,399,916
104 Bering Strait School District	11,663,301	284,117	617,112	12,564,530
105 Chatham School District	2,248,977	157,897	124,321	2,531,195
106 Alaska Municipal League	771,570	179,946	49,148	1,000,664
107 Valdez, City of	21,367,814	3,122,539	1,264,983	25,755,336
108 Juneau Borough School District	22,720,715	4,420,590	1,401,911	28,543,216
109 Matanuska-Susitna Borough	23,838,728	4,431,373	1,460,216	29,730,317
110 Matanuska-Susitna Borough School District	55,269,568	3,797,343	3,050,941	62,117,852
111 Anchorage School District	269,940,407	18,224,238	14,884,364	303,049,009
112 Copper River School District	3,568,867	(156,796)	176,241	3,588,312
113 University of Alaska	302,360,932	30,634,457	17,199,976	350,195,365
115 Kenai, City of	22,344,872	4,424,527	1,382,701	28,152,100
116 Fairbanks North Star Borough	35,478,316	5,083,255	2,095,098	42,656,669
117 Fairbanks North Star Borough School District	71,692,291	3,896,078	3,904,313	79,492,682
118 Denali Borough School District	2,440,895	562,912	155,154	3,158,961

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
120 Sitka, City and Borough	27,992,122	1,928,624	1,545,475	31,466,221
121 Chugach School District	467,459	(4,036)	23,937	487,360
122 Ketchikan Gateway Borough	10,157,519	1,194,863	586,377	11,938,759
123 Soldotna, City of	10,139,043	1,759,212	614,572	12,512,827
124 Iditarod Area School District	4,910,732	624,832	285,925	5,821,489
125 Kuspuk School District	3,032,155	529,846	183,985	3,745,986
126 Juneau, City & Borough of	108,286,031	12,271,612	6,227,079	126,784,722
128 Kodiak, City of	26,360,499	(106,422)	1,356,083	27,610,160
129 Fairbanks, City of	113,748,002	8,206,955	6,299,253	128,254,210
130 Fairbanks Municipal Utility System (Terminated)	37,447,006	1,298,172	2,001,277	40,746,455
131 Wasilla, City of	3,760,625	433,698	216,646	4,410,969
132 Skagway, City of	1,636,285	994,404	135,881	2,766,570
133 Sitka, Greater Borough School District	7,398,866	273,613	396,301	8,068,780
134 Palmer, City of	8,805,263	470,212	479,100	9,754,575
135 Wrangell, City of	9,861,990	1,115,156	566,995	11,544,141
136 Bethel, City of	3,347,216	341,492	190,530	3,879,238
137 Valdez School District	9,324,804	265,801	495,377	10,085,982

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
138 Hoonah School District	1,585,453	98,223	86,966	1,770,642
139 Nome, City of	10,739,234	1,760,359	645,633	13,145,226
140 Kotzebue, City of	3,877,609	(469,836)	176,019	3,583,792
141 Galena City School District	1,532,240	145,115	86,639	1,763,994
143 Petersburg, City of	15,015,655	2,486,805	904,042	18,406,502
144 Bristol Bay Borough	4,499,710	513,767	258,958	5,272,435
145 North Slope Borough	93,814,706	3,718,659	5,037,822	102,571,187
146 Wrangell School District	2,327,864	162,775	128,647	2,619,286
147 Alaska Unorganized Borough (Inactive)	1,924,389	6,994	99,760	2,031,143
148 Cordova, City of	9,020,619	1,882,094	563,150	11,465,863
149 Nome Public Schools	3,549,762	878,158	228,712	4,656,632
151 King Cove, City of	1,523,134	510,048	105,018	2,138,200
152 Alaska Housing Finance Corp.	23,539,477	1,891,743	1,313,581	26,744,801
153 Lower Yukon School District	12,921,799	344,616	685,241	13,951,656
154 Northwest Arctic School District	13,146,978	1,600,051	761,718	15,508,747
155 Southeast Island School District	3,136,239	495,497	187,588	3,819,324
156 Pribilof Region School District	786,052	165,505	49,150	1,000,707

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
157 Lower Kuskokwim School District	24,816,305	1,398,180	1,354,038	27,568,523
158 Kodiak Island School District	12,143,627	(95,851)	622,295	12,670,071
159 Yukon Flats School District	2,476,651	100,231	133,102	2,709,984
160 Yukon Koyukuk School District	3,184,368	168,958	173,207	3,526,533
161 North Slope Borough School District	24,533,086	1,740,353	1,357,083	27,630,522
162 Aleutian Regional School District	1,637,711	433,463	106,981	2,178,155
163 Cordova Community Hospital	3,082,369	170,656	168,026	3,421,051
164 Lake & Peninsula School District	4,340,417	74,619	228,047	4,643,083
165 Sitka Community Hospital	9,647,501	1,518,251	576,737	11,742,489
166 Tanana City School District	9,076	1,268	534	10,878
167 Southeast Regional Resource Center	3,151,503	498,179	188,514	3,838,196
168 Hydaburg City School District	333,645	137,353	24,328	495,326
169 Tanana, City of	94,890	150,162	12,657	257,709
170 North Pacific Fisheries Management Council	2,348,660	(102,158)	116,037	2,362,539
171 Barrow, City of	1,086,560	(100,341)	50,940	1,037,159
172 Saint Paul, City of	1,207,585	(9,371)	61,891	1,260,105
173 Anchorage, Municipality of	497,811,639	34,544,271	27,497,403	559,853,313

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
174 Kodiak Island Borough	9,390,314	(7,585)	484,639	9,867,368
175 Nome Joint Utilities	3,326,159	(15,237)	171,017	3,481,939
176 Sand Point, City of	776,348	292,832	55,226	1,124,406
177 Ketchikan Gateway Borough School District	8,033,092	667,596	449,410	9,150,098
178 Dillingham, City of	2,457,339	(13,447)	126,233	2,570,125
179 Unalaska, City of	8,894,369	2,065,456	566,100	11,525,925
180 Kenai Peninsula Borough	36,840,853	3,133,380	2,064,761	42,038,994
181 Ketchikan, City of	34,754,953	3,470,238	1,974,419	40,199,610
182 Seward, City of	10,574,492	602,137	577,298	11,753,927
183 Fort Yukon, City of	320,956	281,784	31,133	633,873
184 Bristol Bay Borough School District	1,723,649	656,422	122,936	2,503,007
185 Cordova Public School District	3,277,265	521,349	196,207	3,994,821
186 Craig, City of	1,179,193	80,279	65,055	1,324,527
187 Petersburg General Hospital	3,878,343	538,357	228,133	4,644,833
189 Haines Borough	4,116,535	735,540	250,621	5,102,696
190 Kenai Peninsula Borough School District	45,574,819	1,827,237	2,448,425	49,850,481
191 North Pole, City of	3,298,269	1,089,446	226,636	4,614,351

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
192 Galena, City of	1,691,255	74,458	91,203	1,856,916
193 Nenana, City of	851,950	494,593	69,552	1,416,095
195 Yupiit School District	0	0	0	0
196 Nenana City Public School District	511,291	34,206	28,176	573,673
197 Unalakleet, City of (Terminated)	504,996	16,989	26,962	548,947
198 Saxman, City of	420,419	104,050	27,090	551,559
199 Hoonah, City of	953,208	113,986	55,123	1,122,317
200 Pelican, City of	204,720	8,184	10,997	223,901
201 City of Kake (Terminated)	0	0	0	0
202 Whittier, City of	1,443,146	155,985	82,599	1,681,730
203 Anchorage, Municipal Parking Authority	1,023,884	482,026	77,784	1,583,694
204 Craig City School District	529,795	(70)	27,361	557,086
205 Dillingham City School District	1,670,631	(6,783)	85,942	1,749,790
206 Thorne Bay, City of	586,441	670,783	64,939	1,322,163
208 Akutan, City of	0	0	0	0
209 Unalaska School District	100,546	(15,310)	4,403	89,639
210 Stebbins, City of (Terminated)	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
211 Kashunamiut School District	565,423	(98,030)	24,142	491,535
212 Seward General Hospital (Terminated)	4,112,024	656,502	246,305	5,014,831
213 Wainwright, City of (Terminated)	67,276	796	3,516	71,588
214 Saint Mary's, City of (Terminated)	267,041	32,600	15,477	315,118
215 Homer, City of	12,793,052	971,807	710,986	14,475,845
216 Ruby, City of (Terminated)	441,107	52,695	25,506	519,308
217 Emmonak, City of (Terminated)	137,720	(2,459)	6,987	142,248
218 Special Education Service Agency	592,649	232,947	42,644	868,240
219 Bartlett Memorial Hospital	17,778,745	1,496,336	995,602	20,270,683
220 Northwest Arctic Borough	298,205	110,493	21,110	429,808
221 Saint Mary's School District	1,047,808	(54,122)	51,326	1,045,012
222 Selawik, City of	0	0	0	0
223 Bristol Bay Housing Authority	178,763	22,943	10,419	212,125
224 Copper River Basin Regional Housing Authority	209,610	11,457	11,419	232,486
225 Skagway City School District	1,012,004	695	52,308	1,065,007
226 Hooper Bay, City of (Terminated)	0	0	0	0
227 Klawock, City of	291,937	116,496	21,096	429,529

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
228 Petersburg Public School District	1,529,788	158,809	87,220	1,775,817
229 Bristol Bay Coastal RSA (Terminated)	0	0	0	0
230 Aleutians East Borough	347,053	74,168	21,757	442,978
231 Kivalina City Council (Inactive)	0	0	0	0
232 Bering Straits CRSA	0	0	0	0
233 Shishmaref, City of (Terminated)	0	0	0	0
234 Adak Region School District (Terminated)	132,047	(1,564)	6,740	137,223
235 Huslia, City of	87,525	31,947	6,171	125,643
236 Mountain Village, City of (Terminated)	0	0	0	0
237 Kaltag, City of	0	0	0	0
238 Koyuk, City of (Terminated)	0	0	0	0
239 Lower Kalskag, City of (Terminated)	108,127	43,866	7,851	159,844
240 Haines Borough School District	523,499	240,986	39,487	803,972
241 Noorvik, City of	231,425	31,827	13,598	276,850
242 Elim, City of	123,528	(40,619)	4,282	87,191
243 Atka, City of	0	0	0	0
244 Aleutians East Borough School District	639,735	530,207	60,430	1,230,372

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
245 Aleutians West CRSA	0	0	0	0
246 Delta/Greely School District	2,563,947	381,575	152,143	3,097,665
247 Lake & Peninsula Borough	414,555	55,754	24,293	494,602
248 Yakutat, City of	668,101	(6,428)	34,177	695,850
249 Unalakleet, City of	499,680	246,012	38,517	784,209
250 Diomedes Joint Utilities (Terminated)	0	0	0	0
251 Klawock City School District	0	140,176	7,240	147,416
252 Old Harbor, City of (Terminated)	0	0	0	0
253 Grayling, City of (Terminated)	0	0	0	0
254 Mekoryuk, City of	145,300	25,582	8,826	179,708
255 Alaska Gateway School District	797,562	(61,419)	38,023	774,166
256 St. George, City of	1,127,673	851,711	102,240	2,081,624
257 Pelican School District	0	0	0	0
258 Denali Borough	230,340	136,938	18,971	386,249
259 Allakaket, City of	56,599	3,542	3,106	63,247
260 Kachemak, City of	135,192	38,265	8,959	182,416
261 Nuiqsut, City of (Terminated)	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
262 Cook Inlet Housing Authority	769,513	30,481	41,322	841,316
263 Interior Regional Housing Authority	236,691	494,622	37,774	769,087
264 Yakutat City School District	195,203	158,789	18,285	372,277
265 Kake City School District	255,679	60,613	16,337	332,629
266 Quinhagak, City of	0	0	0	0
267 Aleutian Housing Authority	443,911	70,907	26,592	541,410
268 Marshall, City of (Terminated)	0	0	0	0
269 Anchorage Telephone Utility (Terminated)	8,164,223	1,575,171	503,062	10,242,456
270 Bering Straits Regional Housing Authority	225,106	157,274	19,751	402,131
271 Egegik, City of	90,996	(22,912)	3,517	71,601
272 Point Hope, City of (Terminated)	0	139,744	7,218	146,962
273 Anaktuvuk Pass, City of (Terminated)	0	0	0	0
275 Ilisagvik College	1,912,421	189,398	108,564	2,210,383
276 North Pacific Rim Housing Authority	0	0	0	0
277 Kake, City of (Terminated)	7,684	3,412	573	11,669
278 Saxman Seaport	29,342	(8,091)	1,098	22,349
279 Tlingit-Haida Regional Housing Authority	0	463,993	23,966	487,959

1.4 Adjustment to Retiree Reserve as of June 30, 2004 (continued)

	Retiree Reserve June 30, 2003	Net Change in Reserve by June 30, 2004	Amount to be Transferred	Retiree Reserve June 30, 2004
280 Toksook Bay, City of	0	0	0	0
281 Baranof Island Housing Authority	0	0	0	0
282 Delta Junction, City of	62,929	3,261	3,419	69,609
283 Anderson, City of	0	0	0	0
284 Inter-Island Ferry Authority	0	0	0	0
285 Hooper Bay, City of	0	0	0	0
286 Seldovia, City of	0	0	0	0
287 Koyuk, City of	0	0	0	0
288 Northwest Inupiat Housing Authority	0	0	0	0
289 Angoon, City of (Terminated)	0	0	0	0
290 Upper Kalskag, City of	0	0	0	0
291 Shaktoolik, City of	0	0	0	0
292 Eek, City of (Inactive)	0	0	0	0
Unallocated Reserves	<u>5,765,574</u>	<u>(4,329,552)</u>	<u>0</u>	<u>1,436,022</u>
State and Political Subdivision Totals	5,517,457,127	436,309,711	307,451,530	6,261,218,368

1.5 Disclosure For GASB Statement Nos. 26 & 27

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
101 Alaska, State of								
Pension:	6/30/2004	2,517,624	3,704,109	68%	1,186,485	738,676	161%	
Postemployment Health:	6/30/2004	1,775,224	2,611,836	68%	836,612	738,676	113%	
								FY05 Actuarially Determined Required Contribution: 25.71%
102 Southwest Region School District								
Pension:	6/30/2004	6,286	8,085	78%	1,799	2,360	76%	
Postemployment Health:	6/30/2004	4,433	5,701	78%	1,268	2,360	54%	
								FY05 Actuarially Determined Required Contribution: 20.43%
103 Annette Island School District								
Pension:	6/30/2004	3,069	2,832	108%	-237	450	-53%	
Postemployment Health:	6/30/2004	2,164	1,997	108%	-167	450	-37%	
								FY05 Actuarially Determined Required Contribution: 15.59%
104 Bering Strait School District								
Pension:	6/30/2004	16,841	19,639	86%	2,798	6,101	46%	
Postemployment Health:	6/30/2004	11,875	13,848	86%	1,973	6,101	32%	
								FY05 Actuarially Determined Required Contribution: 18.52%
105 Chatham School District								
Pension:	6/30/2004	2,503	3,502	71%	999	567	176%	
Postemployment Health:	6/30/2004	1,765	2,469	71%	704	567	124%	
								FY05 Actuarially Determined Required Contribution: 25.78%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
106 Alaska Municipal League								
Pension:	6/30/2004	502	1,212	41%	710	244	291%	
Postemployment Health:	6/30/2004	354	855	41%	501	244	205%	
								FY05 Actuarially Determined Required Contribution: 35.78%
107 Valdez, City of								
Pension:	6/30/2004	19,663	27,008	73%	7,345	4,773	154%	
Postemployment Health:	6/30/2004	13,865	19,044	73%	5,179	4,773	109%	
								FY05 Actuarially Determined Required Contribution: 25.31%
108 Juneau Borough School District								
Pension:	6/30/2004	25,028	35,509	70%	10,481	8,836	119%	
Postemployment Health:	6/30/2004	17,648	25,038	70%	7,390	8,836	84%	
								FY05 Actuarially Determined Required Contribution: 24.13%
109 Matanuska-Susitna Borough								
Pension:	6/30/2004	33,017	33,819	98%	802	9,649	8%	
Postemployment Health:	6/30/2004	23,281	23,846	98%	565	9,649	6%	
								FY05 Actuarially Determined Required Contribution: 22.57%
110 Matanuska-Susitna Borough School District								
Pension:	6/30/2004	45,792	74,289	62%	28,497	19,721	145%	
Postemployment Health:	6/30/2004	32,289	52,382	62%	20,093	19,721	102%	
								FY05 Actuarially Determined Required Contribution: 22.57%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
111 Anchorage School District								
Pension:	6/30/2004	209,937	312,078	67%	102,141	72,944	140%	
Postemployment Health:	6/30/2004	148,031	220,052	67%	72,021	72,944	99%	
								FY05 Actuarially Determined Required Contribution: 25.02%
112 Copper River School District								
Pension:	6/30/2004	3,069	4,277	72%	1,208	933	129%	
Postemployment Health:	6/30/2004	2,164	3,016	72%	852	933	91%	
								FY05 Actuarially Determined Required Contribution: 23.74%
113 University of Alaska								
Pension:	6/30/2004	326,815	444,092	74%	117,277	116,156	101%	
Postemployment Health:	6/30/2004	230,444	313,137	74%	82,693	116,156	71%	
								FY05 Actuarially Determined Required Contribution: 23.04%
115 Kenai, City of								
Pension:	6/30/2004	18,797	25,579	73%	6,782	4,485	151%	
Postemployment Health:	6/30/2004	13,254	18,037	73%	4,783	4,485	107%	
								FY05 Actuarially Determined Required Contribution: 22.60%
116 Fairbanks North Star Borough								
Pension:	6/30/2004	51,039	64,406	79%	13,367	16,522	81%	
Postemployment Health:	6/30/2004	35,989	45,414	79%	9,425	16,522	57%	
								FY05 Actuarially Determined Required Contribution: 22.44%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
117 Fairbanks North Star Borough School District								
Pension:	6/30/2004	68,199	95,642	71%	27,443	24,096	114%	
Postemployment Health:	6/30/2004	48,088	67,439	71%	19,351	24,096	80%	
								FY05 Actuarially Determined Required Contribution: 22.79%
118 Denali Borough School District								
Pension:	6/30/2004	3,278	4,477	73%	1,199	756	159%	
Postemployment Health:	6/30/2004	2,311	3,157	73%	846	756	112%	
								FY05 Actuarially Determined Required Contribution: 27.46%
120 Sitka, City and Borough								
Pension:	6/30/2004	19,551	31,778	62%	12,227	8,047	152%	
Postemployment Health:	6/30/2004	13,786	22,407	62%	8,621	8,047	107%	
								FY05 Actuarially Determined Required Contribution: 24.54%
121 Chugach School District								
Pension:	6/30/2004	813	1,198	68%	385	289	133%	
Postemployment Health:	6/30/2004	573	845	68%	272	289	94%	
								FY05 Actuarially Determined Required Contribution: 31.04%
122 Ketchikan Gateway Borough								
Pension:	6/30/2004	9,898	14,070	70%	4,172	3,776	110%	
Postemployment Health:	6/30/2004	6,979	9,921	70%	2,942	3,776	78%	
								FY05 Actuarially Determined Required Contribution: 21.79%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
123 Soldotna, City of								
Pension:	6/30/2004	9,969	12,797	78%	2,828	2,541	111%	
Postemployment Health:	6/30/2004	7,029	9,023	78%	1,994	2,541	78%	
								FY05 Actuarially Determined Required Contribution: 24.23%
124 Iditarod Area School District								
Pension:	6/30/2004	6,566	7,508	87%	942	1,226	77%	
Postemployment Health:	6/30/2004	4,630	5,294	87%	664	1,226	54%	
								FY05 Actuarially Determined Required Contribution: 25.80%
125 Kuspuk School District								
Pension:	6/30/2004	5,306	6,652	80%	1,346	1,487	91%	
Postemployment Health:	6/30/2004	3,742	4,691	80%	949	1,487	64%	
								FY05 Actuarially Determined Required Contribution: 19.06%
126 Juneau, City & Borough of								
Pension:	6/30/2004	93,276	130,162	72%	36,886	25,103	147%	
Postemployment Health:	6/30/2004	65,771	91,779	72%	26,008	25,103	104%	
								FY05 Actuarially Determined Required Contribution: 26.17%
128 Kodiak, City of								
Pension:	6/30/2004	16,923	26,813	63%	9,890	5,483	180%	
Postemployment Health:	6/30/2004	11,933	18,906	63%	6,973	5,483	127%	
								FY05 Actuarially Determined Required Contribution: 24.15%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
129 Fairbanks, City of								
Pension:	6/30/2004	34,266	90,398	38%	56,132	5,490	1022%	
Postemployment Health:	6/30/2004	24,161	63,742	38%	39,581	5,490	721%	
								FY05 Actuarially Determined Required Contribution: 74.30%
131 Wasilla, City of								
Pension:	6/30/2004	5,366	7,352	73%	1,986	3,878	51%	
Postemployment Health:	6/30/2004	3,784	5,184	73%	1,400	3,878	36%	
								FY05 Actuarially Determined Required Contribution: 18.41%
132 Skagway, City of								
Pension:	6/30/2004	2,734	3,617	76%	883	1,477	60%	
Postemployment Health:	6/30/2004	1,928	2,550	76%	622	1,477	42%	
								FY05 Actuarially Determined Required Contribution: 20.26%
133 Sitka, Greater Borough School District								
Pension:	6/30/2004	5,850	9,091	64%	3,241	1,578	205%	
Postemployment Health:	6/30/2004	4,125	6,410	64%	2,285	1,578	145%	
								FY05 Actuarially Determined Required Contribution: 27.33%
134 Palmer, City of								
Pension:	6/30/2004	7,529	11,238	67%	3,709	2,554	145%	
Postemployment Health:	6/30/2004	5,309	7,924	67%	2,615	2,554	102%	
								FY05 Actuarially Determined Required Contribution: 24.12%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
135 Wrangell, City of								
Pension:	6/30/2004	7,470	11,525	65%	4,055	2,410	168%	
Postemployment Health:	6/30/2004	5,267	8,126	65%	2,859	2,410	119%	
FY05 Actuarially Determined Required Contribution:								25.79%
136 Bethel, City of								
Pension:	6/30/2004	8,756	9,609	91%	853	5,335	16%	
Postemployment Health:	6/30/2004	6,174	6,775	91%	601	5,335	11%	
FY05 Actuarially Determined Required Contribution:								16.25%
137 Valdez School District								
Pension:	6/30/2004	6,572	9,359	70%	2,787	1,660	168%	
Postemployment Health:	6/30/2004	4,634	6,599	70%	1,965	1,660	118%	
FY05 Actuarially Determined Required Contribution:								24.53%
138 Hoonah School District								
Pension:	6/30/2004	1,155	2,885	40%	1,730	695	249%	
Postemployment Health:	6/30/2004	814	2,034	40%	1,220	695	176%	
FY05 Actuarially Determined Required Contribution:								47.11%
139 Nome, City of								
Pension:	6/30/2004	9,797	12,063	81%	2,266	2,369	96%	
Postemployment Health:	6/30/2004	6,908	8,506	81%	1,598	2,369	67%	
FY05 Actuarially Determined Required Contribution:								21.90%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
140 Kotzebue, City of								
Pension:	6/30/2004	6,934	6,438	108%	-496	2,814	-18%	
Postemployment Health:	6/30/2004	4,889	4,540	108%	-349	2,814	-12%	
								FY05 Actuarially Determined Required Contribution: 13.57%
141 Galena City School District								
Pension:	6/30/2004	2,590	3,844	67%	1,254	2,708	46%	
Postemployment Health:	6/30/2004	1,826	2,711	67%	885	2,708	33%	
								FY05 Actuarially Determined Required Contribution: 16.97%
143 Petersburg, City of								
Pension:	6/30/2004	12,553	17,957	70%	5,404	3,655	148%	
Postemployment Health:	6/30/2004	8,852	12,662	70%	3,810	3,655	104%	
								FY05 Actuarially Determined Required Contribution: 28.31%
144 Bristol Bay Borough								
Pension:	6/30/2004	5,185	6,244	83%	1,059	1,300	81%	
Postemployment Health:	6/30/2004	3,656	4,402	83%	746	1,300	57%	
								FY05 Actuarially Determined Required Contribution: 21.43%
145 North Slope Borough								
Pension:	6/30/2004	129,246	143,911	90%	14,665	37,581	39%	
Postemployment Health:	6/30/2004	91,134	101,474	90%	10,340	37,581	28%	
								FY05 Actuarially Determined Required Contribution: 16.82%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
146 Wrangell School District								
Pension:	6/30/2004	2,272	3,165	72%	893	714	125%	
Postemployment Health:	6/30/2004	1,602	2,232	72%	630	714	88%	
FY05 Actuarially Determined Required Contribution:								22.35%
148 Cordova, City of								
Pension:	6/30/2004	7,112	10,511	68%	3,399	2,042	166%	
Postemployment Health:	6/30/2004	5,015	7,411	68%	2,396	2,042	117%	
FY05 Actuarially Determined Required Contribution:								25.22%
149 Nome Public Schools								
Pension:	6/30/2004	3,954	5,455	72%	1,501	1,351	111%	
Postemployment Health:	6/30/2004	2,788	3,847	72%	1,059	1,351	78%	
FY05 Actuarially Determined Required Contribution:								23.62%
151 King Cove, City of								
Pension:	6/30/2004	2,017	2,535	80%	518	889	58%	
Postemployment Health:	6/30/2004	1,422	1,788	80%	366	889	41%	
FY05 Actuarially Determined Required Contribution:								18.13%
152 Alaska Housing Finance Corp.								
Pension:	6/30/2004	35,749	46,202	77%	10,453	16,006	65%	
Postemployment Health:	6/30/2004	25,207	32,578	77%	7,371	16,006	46%	
FY05 Actuarially Determined Required Contribution:								20.40%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
153 Lower Yukon School District								
Pension:	6/30/2004	14,677	19,316	76%	4,639	4,578	101%	
Postemployment Health:	6/30/2004	10,349	13,620	76%	3,271	4,578	71%	
FY05 Actuarially Determined Required Contribution:								21.55%
154 Northwest Arctic School District								
Pension:	6/30/2004	21,257	22,295	95%	1,038	6,461	16%	
Postemployment Health:	6/30/2004	14,989	15,721	95%	732	6,461	11%	
FY05 Actuarially Determined Required Contribution:								16.61%
155 Southeast Island School District								
Pension:	6/30/2004	2,286	3,893	59%	1,607	574	280%	
Postemployment Health:	6/30/2004	1,612	2,745	59%	1,133	574	197%	
FY05 Actuarially Determined Required Contribution:								26.96%
156 Pribilof Region School District								
Pension:	6/30/2004	1,672	2,217	75%	545	510	107%	
Postemployment Health:	6/30/2004	1,179	1,564	75%	385	510	75%	
FY05 Actuarially Determined Required Contribution:								20.76%
157 Lower Kuskokwim School District								
Pension:	6/30/2004	38,720	45,042	86%	6,322	14,219	44%	
Postemployment Health:	6/30/2004	27,302	31,760	86%	4,458	14,219	31%	
FY05 Actuarially Determined Required Contribution:								17.91%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
158 Kodiak Island School District								
Pension:	6/30/2004	12,028	17,596	68%	5,568	4,633	120%	
Postemployment Health:	6/30/2004	8,481	12,408	68%	3,927	4,633	85%	
FY05 Actuarially Determined Required Contribution:								23.28%
159 Yukon Flats School District								
Pension:	6/30/2004	4,267	4,244	101%	-23	1,313	-2%	
Postemployment Health:	6/30/2004	3,009	2,992	101%	-17	1,313	-1%	
FY05 Actuarially Determined Required Contribution:								16.88%
160 Yukon Koyukuk School District								
Pension:	6/30/2004	5,995	6,039	99%	44	1,743	3%	
Postemployment Health:	6/30/2004	4,227	4,258	99%	31	1,743	2%	
FY05 Actuarially Determined Required Contribution:								17.13%
161 North Slope Borough School District								
Pension:	6/30/2004	27,637	34,996	79%	7,359	10,019	73%	
Postemployment Health:	6/30/2004	19,487	24,677	79%	5,190	10,019	52%	
FY05 Actuarially Determined Required Contribution:								19.18%
162 Aleutian Regional School District								
Pension:	6/30/2004	3,241	1,580	205%	-1,661	208	-799%	
Postemployment Health:	6/30/2004	2,286	1,114	205%	-1,172	208	-563%	
FY05 Actuarially Determined Required Contribution:								0.00%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
163 Cordova Community Hospital								
Pension:	6/30/2004	3,982	5,573	71%	1,591	2,035	78%	
Postemployment Health:	6/30/2004	2,808	3,930	71%	1,122	2,035	55%	
FY05 Actuarially Determined Required Contribution:								19.21%
164 Lake & Peninsula School District								
Pension:	6/30/2004	4,836	6,509	74%	1,673	1,605	104%	
Postemployment Health:	6/30/2004	3,410	4,590	74%	1,180	1,605	74%	
FY05 Actuarially Determined Required Contribution:								20.53%
165 Sitka Community Hospital								
Pension:	6/30/2004	10,576	13,872	76%	3,296	3,496	94%	
Postemployment Health:	6/30/2004	7,457	9,781	76%	2,324	3,496	66%	
FY05 Actuarially Determined Required Contribution:								22.01%
166 Tanana City School District								
Pension:	6/30/2004	745	785	95%	40	292	14%	
Postemployment Health:	6/30/2004	525	554	95%	29	292	10%	
FY05 Actuarially Determined Required Contribution:								30.22%
167 Southeast Regional Resource Center								
Pension:	6/30/2004	3,330	4,658	71%	1,328	1,584	84%	
Postemployment Health:	6/30/2004	2,348	3,284	71%	936	1,584	59%	
FY05 Actuarially Determined Required Contribution:								17.54%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
168 Hydaburg City School District								
Pension:	6/30/2004	767	894	86%	127	122	104%	
Postemployment Health:	6/30/2004	541	630	86%	89	122	73%	
FY05 Actuarially Determined Required Contribution:								18.76%
169 Tanana, City of								
Pension:	6/30/2004	899	812	111%	-87	122	-71%	
Postemployment Health:	6/30/2004	634	573	111%	-61	122	-50%	
FY05 Actuarially Determined Required Contribution:								15.65%
170 North Pacific Fisheries Management Council								
Pension:	6/30/2004	2,065	3,175	65%	1,110	1,211	92%	
Postemployment Health:	6/30/2004	1,456	2,239	65%	783	1,211	65%	
FY05 Actuarially Determined Required Contribution:								21.66%
171 Barrow, City of								
Pension:	6/30/2004	2,364	2,631	90%	267	789	34%	
Postemployment Health:	6/30/2004	1,667	1,855	90%	188	789	24%	
FY05 Actuarially Determined Required Contribution:								19.94%
172 Saint Paul, City of								
Pension:	6/30/2004	3,336	3,799	88%	463	1,173	39%	
Postemployment Health:	6/30/2004	2,353	2,679	88%	326	1,173	28%	
FY05 Actuarially Determined Required Contribution:								19.14%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
173 Anchorage, Municipality of								
Pension:	6/30/2004	402,824	571,767	70%	168,943	118,474	143%	
Postemployment Health:	6/30/2004	284,039	403,164	70%	119,125	118,474	101%	
								FY05 Actuarially Determined Required Contribution: 23.20%
174 Kodiak Island Borough								
Pension:	6/30/2004	8,543	12,055	71%	3,512	1,953	180%	
Postemployment Health:	6/30/2004	6,024	8,501	71%	2,477	1,953	127%	
								FY05 Actuarially Determined Required Contribution: 22.90%
175 Nome Joint Utilities								
Pension:	6/30/2004	3,118	3,191	98%	73	766	10%	
Postemployment Health:	6/30/2004	2,199	2,250	98%	51	766	7%	
								FY05 Actuarially Determined Required Contribution: 9.87%
176 Sand Point, City of								
Pension:	6/30/2004	1,566	2,125	74%	559	703	80%	
Postemployment Health:	6/30/2004	1,104	1,499	74%	395	703	56%	
								FY05 Actuarially Determined Required Contribution: 15.87%
177 Ketchikan Gateway Borough School District								
Pension:	6/30/2004	8,734	12,000	73%	3,266	3,149	104%	
Postemployment Health:	6/30/2004	6,158	8,461	73%	2,303	3,149	73%	
								FY05 Actuarially Determined Required Contribution: 21.08%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
178 Dillingham, City of								
Pension:	6/30/2004	4,258	6,003	71%	1,745	2,018	86%	
Postemployment Health:	6/30/2004	3,002	4,233	71%	1,231	2,018	61%	
								FY05 Actuarially Determined Required Contribution: 20.11%
179 Unalaska, City of								
Pension:	6/30/2004	15,171	19,419	78%	4,248	9,013	47%	
Postemployment Health:	6/30/2004	10,697	13,693	78%	2,996	9,013	33%	
								FY05 Actuarially Determined Required Contribution: 18.32%
180 Kenai Peninsula Borough								
Pension:	6/30/2004	34,673	52,259	66%	17,586	12,483	141%	
Postemployment Health:	6/30/2004	24,448	36,849	66%	12,401	12,483	99%	
								FY05 Actuarially Determined Required Contribution: 25.34%
181 Ketchikan, City of								
Pension:	6/30/2004	23,673	38,843	61%	15,170	7,776	195%	
Postemployment Health:	6/30/2004	16,692	27,389	61%	10,697	7,776	138%	
								FY05 Actuarially Determined Required Contribution: 28.78%
182 Seward, City of								
Pension:	6/30/2004	12,081	15,769	77%	3,688	3,678	100%	
Postemployment Health:	6/30/2004	8,519	11,119	77%	2,600	3,678	71%	
								FY05 Actuarially Determined Required Contribution: 22.47%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
183 Fort Yukon, City of								
Pension:	6/30/2004	932	696	134%	-236	256	-92%	
Postemployment Health:	6/30/2004	657	491	134%	-166	256	-65%	
FY05 Actuarially Determined Required Contribution:								16.83%
184 Bristol Bay Borough School District								
Pension:	6/30/2004	2,919	3,630	80%	711	532	134%	
Postemployment Health:	6/30/2004	2,058	2,560	80%	502	532	94%	
FY05 Actuarially Determined Required Contribution:								29.57%
185 Cordova Public School District								
Pension:	6/30/2004	2,924	4,380	67%	1,456	652	223%	
Postemployment Health:	6/30/2004	2,062	3,088	67%	1,026	652	157%	
FY05 Actuarially Determined Required Contribution:								31.08%
186 Craig, City of								
Pension:	6/30/2004	2,477	4,180	59%	1,703	1,340	127%	
Postemployment Health:	6/30/2004	1,747	2,947	59%	1,200	1,340	90%	
FY05 Actuarially Determined Required Contribution:								22.03%
187 Petersburg General Hospital								
Pension:	6/30/2004	5,251	6,017	87%	766	3,209	24%	
Postemployment Health:	6/30/2004	3,702	4,243	87%	541	3,209	17%	
FY05 Actuarially Determined Required Contribution:								15.32%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
189 Haines Borough								
Pension:	6/30/2004	4,562	7,415	62%	2,853	1,749	163%	
Postemployment Health:	6/30/2004	3,217	5,229	62%	2,012	1,749	115%	
FY05 Actuarially Determined Required Contribution:								24.35%
190 Kenai Peninsula Borough School District								
Pension:	6/30/2004	37,272	55,959	67%	18,687	11,193	167%	
Postemployment Health:	6/30/2004	26,281	39,457	67%	13,176	11,193	118%	
FY05 Actuarially Determined Required Contribution:								24.48%
191 North Pole, City of								
Pension:	6/30/2004	4,974	6,692	74%	1,718	1,445	119%	
Postemployment Health:	6/30/2004	3,508	4,718	74%	1,210	1,445	84%	
FY05 Actuarially Determined Required Contribution:								22.56%
192 Galena, City of								
Pension:	6/30/2004	3,078	3,088	100%	10	1,452	1%	
Postemployment Health:	6/30/2004	2,170	2,177	100%	7	1,452	0%	
FY05 Actuarially Determined Required Contribution:								13.65%
193 Nenana, City of								
Pension:	6/30/2004	1,319	1,603	82%	284	283	100%	
Postemployment Health:	6/30/2004	930	1,130	82%	200	283	71%	
FY05 Actuarially Determined Required Contribution:								22.06%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
195 Yupiit School District								
Pension:	6/30/2004	386	635	61%	249	2,192	11%	
Postemployment Health:	6/30/2004	272	448	61%	176	2,192	8%	
								FY05 Actuarially Determined Required Contribution: 13.31%
196 Nenana City Public School District								
Pension:	6/30/2004	1,253	1,793	70%	540	1,319	41%	
Postemployment Health:	6/30/2004	883	1,265	70%	382	1,319	29%	
								FY05 Actuarially Determined Required Contribution: 18.35%
198 Saxman, City of								
Pension:	6/30/2004	476	780	61%	304	108	281%	
Postemployment Health:	6/30/2004	336	550	61%	214	108	198%	
								FY05 Actuarially Determined Required Contribution: 27.84%
199 Hoonah, City of								
Pension:	6/30/2004	1,241	1,734	72%	493	641	77%	
Postemployment Health:	6/30/2004	875	1,222	72%	347	641	54%	
								FY05 Actuarially Determined Required Contribution: 19.73%
200 Pelican, City of								
Pension:	6/30/2004	451	552	82%	101	185	55%	
Postemployment Health:	6/30/2004	318	389	82%	71	185	38%	
								FY05 Actuarially Determined Required Contribution: 22.07%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
202 Whittier, City of								
Pension:	6/30/2004	1,475	1,655	89%	180	853	21%	
Postemployment Health:	6/30/2004	1,040	1,167	89%	127	853	15%	
								FY05 Actuarially Determined Required Contribution: 13.27%
203 Anchorage, Municipal Parking Authority								
Pension:	6/30/2004	2,068	2,778	74%	710	1,013	70%	
Postemployment Health:	6/30/2004	1,458	1,959	74%	501	1,013	49%	
								FY05 Actuarially Determined Required Contribution: 19.98%
204 Craig City School District								
Pension:	6/30/2004	1,160	2,075	56%	915	811	113%	
Postemployment Health:	6/30/2004	818	1,463	56%	645	811	80%	
								FY05 Actuarially Determined Required Contribution: 20.14%
205 Dillingham City School District								
Pension:	6/30/2004	2,860	3,535	81%	675	1,058	64%	
Postemployment Health:	6/30/2004	2,017	2,493	81%	476	1,058	45%	
								FY05 Actuarially Determined Required Contribution: 18.95%
206 Thorne Bay, City of								
Pension:	6/30/2004	1,219	1,299	94%	80	232	34%	
Postemployment Health:	6/30/2004	860	916	94%	56	232	24%	
								FY05 Actuarially Determined Required Contribution: 27.05%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
208 Akutan, City of								
Pension:	6/30/2004	636	619	103%	-17	313	-5%	
Postemployment Health:	6/30/2004	449	436	103%	-13	313	-4%	
								FY05 Actuarially Determined Required Contribution: 15.65%
209 Unalaska School District								
Pension:	6/30/2004	905	1,485	61%	580	776	75%	
Postemployment Health:	6/30/2004	638	1,047	61%	409	776	53%	
								FY05 Actuarially Determined Required Contribution: 18.69%
211 Kashunamiut School District								
Pension:	6/30/2004	1,556	2,232	70%	676	1,373	49%	
Postemployment Health:	6/30/2004	1,097	1,574	70%	477	1,373	35%	
								FY05 Actuarially Determined Required Contribution: 19.33%
215 Homer, City of								
Pension:	6/30/2004	13,435	19,018	71%	5,583	4,474	125%	
Postemployment Health:	6/30/2004	9,474	13,410	71%	3,936	4,474	88%	
								FY05 Actuarially Determined Required Contribution: 22.35%
218 Special Education Service Agency								
Pension:	6/30/2004	1,092	1,136	96%	44	460	10%	
Postemployment Health:	6/30/2004	770	801	96%	31	460	7%	
								FY05 Actuarially Determined Required Contribution: 15.78%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
219 Bartlett Memorial Hospital								
Pension:	6/30/2004	26,199	32,588	80%	6,389	18,114	35%	
Postemployment Health:	6/30/2004	18,474	22,978	80%	4,504	18,114	25%	
								FY05 Actuarially Determined Required Contribution: 17.16%
220 Northwest Arctic Borough								
Pension:	6/30/2004	1,259	1,321	95%	62	789	8%	
Postemployment Health:	6/30/2004	887	931	95%	44	789	6%	
								FY05 Actuarially Determined Required Contribution: 14.20%
221 Saint Mary's School District								
Pension:	6/30/2004	1,593	1,511	105%	-82	367	-22%	
Postemployment Health:	6/30/2004	1,123	1,066	105%	-57	367	-16%	
								FY05 Actuarially Determined Required Contribution: 18.56%
222 Selawik, City of								
Pension:	6/30/2004	27	27	100%	0	75	0%	
Postemployment Health:	6/30/2004	19	19	100%	0	75	0%	
								FY05 Actuarially Determined Required Contribution: 11.01%
223 Bristol Bay Housing Authority								
Pension:	6/30/2004	1,056	1,268	83%	212	1,379	15%	
Postemployment Health:	6/30/2004	745	894	83%	149	1,379	11%	
								FY05 Actuarially Determined Required Contribution: 16.28%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
224 Copper River Basin Regional Housing Authority								
Pension:	6/30/2004	623	690	90%	67	494	14%	
Postemployment Health:	6/30/2004	439	486	90%	47	494	10%	
FY05 Actuarially Determined Required Contribution:								13.91%
225 Skagway City School District								
Pension:	6/30/2004	921	1,273	72%	352	271	130%	
Postemployment Health:	6/30/2004	649	898	72%	249	271	92%	
FY05 Actuarially Determined Required Contribution:								19.62%
227 Klawock, City of								
Pension:	6/30/2004	1,215	1,266	96%	51	559	9%	
Postemployment Health:	6/30/2004	857	893	96%	36	559	6%	
FY05 Actuarially Determined Required Contribution:								14.72%
228 Petersburg Public School District								
Pension:	6/30/2004	1,918	2,541	75%	623	789	79%	
Postemployment Health:	6/30/2004	1,353	1,791	76%	438	789	56%	
FY05 Actuarially Determined Required Contribution:								18.42%
230 Aleutians East Borough								
Pension:	6/30/2004	949	1,060	90%	111	666	17%	
Postemployment Health:	6/30/2004	669	747	90%	78	666	12%	
FY05 Actuarially Determined Required Contribution:								15.98%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
232 Bering Straits CRSA								
Pension:	6/30/2004	139	205	68%	66	60	110%	
Postemployment Health:	6/30/2004	98	145	68%	47	60	78%	
FY05 Actuarially Determined Required Contribution:								27.78%
235 Huslia, City of								
Pension:	6/30/2004	200	328	61%	128	91	141%	
Postemployment Health:	6/30/2004	141	232	61%	91	91	100%	
FY05 Actuarially Determined Required Contribution:								27.86%
237 Kaltag, City of								
Pension:	6/30/2004	36	130	28%	94	25	376%	
Postemployment Health:	6/30/2004	26	91	29%	65	25	260%	
FY05 Actuarially Determined Required Contribution:								25.20%
240 Haines Borough School District								
Pension:	6/30/2004	1,026	1,477	69%	451	613	74%	
Postemployment Health:	6/30/2004	724	1,041	70%	317	613	52%	
FY05 Actuarially Determined Required Contribution:								18.39%
241 Noorvik, City of								
Pension:	6/30/2004	341	344	99%	3	313	1%	
Postemployment Health:	6/30/2004	241	242	100%	1	313	0%	
FY05 Actuarially Determined Required Contribution:								14.49%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
242 Elim, City of								
Pension:	6/30/2004	79	208	38%	129	19	679%	
Postemployment Health:	6/30/2004	56	147	38%	91	19	479%	
								FY05 Actuarially Determined Required Contribution: 15.11%
243 Atka, City of								
Pension:	6/30/2004	45	111	41%	66	84	79%	
Postemployment Health:	6/30/2004	31	78	40%	47	84	56%	
								FY05 Actuarially Determined Required Contribution: 19.80%
244 Aleutians East Borough School District								
Pension:	6/30/2004	1,592	2,157	74%	565	615	92%	
Postemployment Health:	6/30/2004	1,123	1,521	74%	398	615	65%	
								FY05 Actuarially Determined Required Contribution: 20.83%
245 Aleutians West CRSA								
Pension:	6/30/2004	119	193	62%	74	55	135%	
Postemployment Health:	6/30/2004	84	136	62%	52	55	95%	
								FY05 Actuarially Determined Required Contribution: 28.76%
246 Delta/Greely School District								
Pension:	6/30/2004	2,325	3,283	71%	958	964	99%	
Postemployment Health:	6/30/2004	1,640	2,315	71%	675	964	70%	
								FY05 Actuarially Determined Required Contribution: 21.35%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
247 Lake & Peninsula Borough								
Pension:	6/30/2004	561	1,113	50%	552	366	151%	
Postemployment Health:	6/30/2004	395	785	50%	390	366	107%	
								FY05 Actuarially Determined Required Contribution: 22.82%
248 Yakutat, City of								
Pension:	6/30/2004	626	916	68%	290	683	42%	
Postemployment Health:	6/30/2004	442	646	68%	204	683	30%	
								FY05 Actuarially Determined Required Contribution: 18.44%
249 Unalakleet, City of								
Pension:	6/30/2004	594	767	77%	173	232	75%	
Postemployment Health:	6/30/2004	419	541	77%	122	232	53%	
								FY05 Actuarially Determined Required Contribution: 14.88%
251 Klawock City School District								
Pension:	6/30/2004	633	1,165	54%	532	505	105%	
Postemployment Health:	6/30/2004	447	821	54%	374	505	74%	
								FY05 Actuarially Determined Required Contribution: 21.88%
255 Alaska Gateway School District								
Pension:	6/30/2004	1,482	2,094	71%	612	1,249	49%	
Postemployment Health:	6/30/2004	1,045	1,476	71%	431	1,249	35%	
								FY05 Actuarially Determined Required Contribution: 17.12%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
256 St. George, City of								
Pension:	6/30/2004	2,220	2,101	106%	-119	154	-77%	
Postemployment Health:	6/30/2004	1,565	1,482	106%	-83	154	-54%	
								FY05 Actuarially Determined Required Contribution: 23.56%
257 Pelican School District								
Pension:	6/30/2004	296	260	114%	-36	103	-35%	
Postemployment Health:	6/30/2004	208	183	114%	-25	103	-24%	
								FY05 Actuarially Determined Required Contribution: 32.77%
258 Denali Borough								
Pension:	6/30/2004	441	1,010	44%	569	165	345%	
Postemployment Health:	6/30/2004	311	712	44%	401	165	243%	
								FY05 Actuarially Determined Required Contribution: 26.79%
259 Allakaket, City of								
Pension:	6/30/2004	101	115	88%	14	15	93%	
Postemployment Health:	6/30/2004	71	81	88%	10	15	67%	
								FY05 Actuarially Determined Required Contribution: 11.82%
260 Kachemak, City of								
Pension:	6/30/2004	70	160	44%	90	24	375%	
Postemployment Health:	6/30/2004	50	113	44%	63	24	263%	
								FY05 Actuarially Determined Required Contribution: 22.92%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
262 Cook Inlet Housing Authority								
Pension:	6/30/2004	2,241	2,761	81%	520	3,297	16%	
Postemployment Health:	6/30/2004	1,580	1,947	81%	367	3,297	11%	
								FY05 Actuarially Determined Required Contribution: 15.91%
263 Interior Regional Housing Authority								
Pension:	6/30/2004	1,496	1,596	94%	100	1,309	8%	
Postemployment Health:	6/30/2004	1,055	1,125	94%	70	1,309	5%	
								FY05 Actuarially Determined Required Contribution: 16.75%
264 Yakutat City School District								
Pension:	6/30/2004	519	582	89%	63	338	19%	
Postemployment Health:	6/30/2004	366	410	89%	44	338	13%	
								FY05 Actuarially Determined Required Contribution: 17.53%
265 Kake City School District								
Pension:	6/30/2004	483	733	66%	250	329	76%	
Postemployment Health:	6/30/2004	340	517	66%	177	329	54%	
								FY05 Actuarially Determined Required Contribution: 22.52%
266 Quinhagak, City of								
Pension:	6/30/2004	20	1	999%	-19	29	-66%	
Postemployment Health:	6/30/2004	14	0	999%	-14	29	-48%	
								FY05 Actuarially Determined Required Contribution: 18.99%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
267 Aleutian Housing Authority								
Pension:	6/30/2004	680	800	85%	120	846	14%	
Postemployment Health:	6/30/2004	479	564	85%	85	846	10%	
								FY05 Actuarially Determined Required Contribution: 19.24%
270 Bering Straits Regional Housing Authority								
Pension:	6/30/2004	761	889	86%	128	1,009	13%	
Postemployment Health:	6/30/2004	536	627	85%	91	1,009	9%	
								FY05 Actuarially Determined Required Contribution: 15.27%
271 Egegik, City of								
Pension:	6/30/2004	52	89	58%	37	72	51%	
Postemployment Health:	6/30/2004	37	63	59%	26	72	36%	
								FY05 Actuarially Determined Required Contribution: 14.54%
275 Ilisagvik College								
Pension:	6/30/2004	4,447	4,625	96%	178	3,603	5%	
Postemployment Health:	6/30/2004	3,136	3,261	96%	125	3,603	3%	
								FY05 Actuarially Determined Required Contribution: 14.98%
276 North Pacific Rim Housing Authority								
Pension:	6/30/2004	563	678	83%	115	921	12%	
Postemployment Health:	6/30/2004	397	478	83%	81	921	9%	
								FY05 Actuarially Determined Required Contribution: 14.91%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
278 Saxman Seaport								
Pension	6/30/2004	42	80	53%	38	68	56%	
Postemployment Health:	6/30/2004	29	56	52%	27	68	40%	
FY05 Actuarially Determined Required Contribution:								21.50%
279 Tlingit-Haida Regional Housing Authority								
Pension:	6/30/2004	1,254	2,101	60%	847	1,847	46%	
Postemployment Health:	6/30/2004	884	1,481	60%	597	1,847	32%	
FY05 Actuarially Determined Required Contribution:								18.43%
280 Toksook Bay, City of								
Pension:	6/30/2004	8	18	44%	10	27	37%	
Postemployment Health:	6/30/2004	6	13	46%	7	27	26%	
FY05 Actuarially Determined Required Contribution:								14.81%
281 Baranof Island Housing Authority								
Pension:	6/30/2004	174	151	115%	-23	378	-6%	
Postemployment Health:	6/30/2004	123	106	116%	-17	378	-4%	
FY05 Actuarially Determined Required Contribution:								13.33%
282 Delta Junction, City of								
Pension:	6/30/2004	77	103	75%	26	245	11%	
Postemployment Health:	6/30/2004	54	73	74%	19	245	8%	
FY05 Actuarially Determined Required Contribution:								15.20%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
283 Anderson, City of								
Pension:	6/30/2004	145	25	580%	-120	42	-286%	
Postemployment Health:	6/30/2004	102	18	567%	-84	42	-200%	
								FY05 Actuarially Determined Required Contribution: 0.00%
284 Inter-Island Ferry Authority								
Pension:	6/30/2004	136	140	97%	4	803	0%	
Postemployment Health:	6/30/2004	96	99	97%	3	803	0%	
								FY05 Actuarially Determined Required Contribution: 13.33%
285 Hooper Bay, City of								
Pension:	6/30/2004	16	11	145%	-5	39	-13%	
Postemployment Health:	6/30/2004	12	8	150%	-4	39	-10%	
								FY05 Actuarially Determined Required Contribution: 13.58%
286 Seldovia, City of								
Pension:	6/30/2004	20	31	65%	11	38	29%	
Postemployment Health:	6/30/2004	14	22	64%	8	38	21%	
								FY05 Actuarially Determined Required Contribution: 16.30%
287 Koyuk, City of								
Pension:	6/30/2004	5	10	50%	5	27	19%	
Postemployment Health:	6/30/2004	3	7	43%	4	27	15%	
								FY05 Actuarially Determined Required Contribution: 13.97%

⁶ in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets ⁶	Actuarial Accrued Liability ⁶	Funded Ratio	UAAL ⁶	Payroll ⁶	UAAL as a Percentage of Payroll	
288 Northwest Inupiat Housing Authority								
Pension:	6/30/2004	233	390	60%	157	930	17%	
Postemployment Health:	6/30/2004	165	275	60%	110	930	12%	
								FY05 Actuarially Determined Required Contribution: 15.59%
290 Upper Kalskag, City of								
Pension:	6/30/2004	6	14	43%	8	26	31%	
Postemployment Health:	6/30/2004	5	10	50%	5	26	19%	
								FY05 Actuarially Determined Required Contribution: 13.31%
291 Shaktoolik, City of								
Pension:	6/30/2004	1	1	100%	0	31	0%	
Postemployment Health:	6/30/2004	1	0	100%	-1	31	-3%	
								FY05 Actuarially Determined Required Contribution: 0.00%

⁶ in thousands

MERCER
Human Resource Consulting

One Union Square
600 University Street, Suite 3200
Seattle, WA 98101-3137
206 808 8800