



# **State of Alaska Public Employees' Retirement System**

Supplement to the Actuarial Valuation Report  
As of June 30, 2005

Individual Employer Information for Fiscal Year 2008



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### 1.1(a) Development of Average Employer Rate – FY08 For Peace Officer / Firefighter Members State Employees Only

Consolidated Normal Cost Rate 14.48%

Past Service Rate	In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$ 365,908
(2) Adjusted Assets (excluding retiree reserve)	41,907
(3) Total Unfunded Liability, (1) - (2)	324,001
(4) Expected Unfunded Liability	284,176
(5) FY05 (Gain)/Loss, (3) – (4)	39,825
(6) Amortization Factor (25 Years)	16.246963
(7) FY05 (Gain)/Loss Amortization, (5) ÷ (6)	2,451
(8) Pre-Existing Past Service Cost Amortizations	18,714
(9) Total Amortization Payments	21,165
(10) Total Salaries	96,071
(11) Past Service Rate, (9) ÷ (10)	22.03%
<b>(12) Total Employer Contribution Rate</b>	<b>36.51%</b>
<b>(13) Board Adopted Rate</b>	<b>45.30%</b>
<b>(Assumes level dollar amortization (i.e. no payroll growth))</b>	

**1.1(b) Development of Average Employer Rate – FY08  
For “Other Members”  
State Employees Only**

**Consolidated Normal Cost Rate** 14.48%

<b>Past Service Rate</b>	<b>In Thousands</b>
(1) Accrued Liability (excluding retiree accrued liability)	\$ 2,486,728
(2) Adjusted Assets (excluding retiree reserve)	284,804
(3) Total Unfunded Liability, (1) - (2)	2,201,924
(4) Expected Unfunded Liability	1,765,586
(5) FY05 (Gain)/Loss, (3) – (4)	436,338
(6) Amortization Factor (25 Years)	16.246963
(7) FY05 (Gain)/Loss Amortization, (5) ÷ (6)	26,857
(8) Pre-Existing Past Service Cost Amortizations	116,131
(9) Total Amortization Payments	142,988
(10) Total Salaries	683,316
(11) Past Service Rate, (9) ÷ (10)	20.93%
<b>(12) Total Employer Contribution Rate</b>	<b>35.41%</b>
<b>(13) Board Adopted Rate</b>	<b>43.83%</b>
<b>(Assumes level dollar amortization (i.e. no payroll growth))</b>	

**1.1(c) Development of Average Employer Rate – FY08  
For Peace Officer / Firefighter Members  
Municipality of Anchorage Employees Only**

**Consolidated Normal Cost Rate** 14.48%

<b>Past Service Rate</b>	<b>In Thousands</b>
(1) Accrued Liability (excluding retiree accrued liability)	\$ 54,062
(2) Adjusted Assets (excluding retiree reserve)	9,859
(3) Total Unfunded Liability, (1) - (2)	44,203
(4) Expected Unfunded Liability	29,148
(5) FY05 (Gain)/Loss, (3) – (4)	15,055
(6) Amortization Factor (25 Years)	16.246963
(7) FY05 (Gain)/Loss Amortization, (5) ÷ (6)	927
(8) Pre-Existing Past Service Cost Amortizations	1,887
(9) Total Amortization Payments	2,814
(10) Total Salaries	41,138
(11) Past Service Rate, (9) ÷ (10)	6.84%
<b>(12) Total Employer Contribution Rate</b>	<b>21.32%</b>
<b>(13) Board Adopted Rate</b>	<b>24.16%</b>
<b>(Assumes level dollar amortization (i.e. no payroll growth))</b>	

**1.1(d) Development of Average Employer Rate – FY08  
For “Other Members”  
Municipality of Anchorage Employees Only**

**Consolidated Normal Cost Rate** 14.48%

<b>Past Service Rate</b>	<b>In Thousands</b>
(1) Accrued Liability (excluding retiree accrued liability)	\$ 418,226
(2) Adjusted Assets (excluding retiree reserve)	76,266
(3) Total Unfunded Liability, (1) - (2)	341,960
(4) Expected Unfunded Liability	262,764
(5) FY05 (Gain)/Loss, (3) – (4)	79,196
(6) Amortization Factor (25 Years)	16.246963
(7) FY05 (Gain)/Loss Amortization, (5) ÷ (6)	4,875
(8) Pre-Existing Past Service Cost Amortizations	17,270
(9) Total Amortization Payments	22,145
(10) Total Salaries	100,046
(11) Past Service Rate, (9) ÷ (10)	22.13%
<b>(12) Total Employer Contribution Rate</b>	<b>36.61%</b>
<b>(13) Board Adopted Rate</b>	<b>45.56%</b>
<b>(Assumes level dollar amortization (i.e. no payroll growth))</b>	

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
101	Alaska, State of	\$ 2,852,635,642	\$ 326,711,415	\$ 2,525,924,227	\$ 779,386,962	14.48%	21.06%	35.54%
102	Southwest Region School District	11,515,715	7,337,458	4,178,257	2,442,792	14.48%	11.13%	25.61%
103	Annette Island School District	2,560,165	2,764,651	-204,486	448,440	14.48%	-2.95%	11.53%
104	Bering Strait School District	24,168,673	16,763,862	7,404,811	6,735,064	14.48%	7.13%	21.61%
105	Chatham School District	3,765,789	1,539,903	2,225,886	370,502	14.48%	38.99%	53.47%
106	Alaska Municipal League	1,075,210	-198,080	1,273,290	306,367	14.48%	27.50%	41.98%
107	Valdez, City of	23,115,349	5,611,964	17,503,385	4,995,703	14.48%	22.66%	37.14%
108	Juneau Borough School District	39,048,701	13,232,608	25,816,093	9,465,485	14.48%	17.66%	32.14%
109	Matanuska-Susitna Borough <sup>2</sup>	33,736,727	26,714,078	7,022,649	11,677,309	14.48%	13.80%	28.28%
110	Matanuska-Susitna Borough School District <sup>2</sup>	79,877,677	12,628,169	67,249,508	23,050,201	14.48%	13.80%	28.28%
111	Anchorage School District	274,433,164	32,229,692	242,203,472	83,326,034	14.48%	18.79%	33.27%
112	Copper River School District	4,710,599	1,443,455	3,267,144	1,231,047	14.48%	17.10%	31.58%
113	University of Alaska <sup>3</sup>	460,312,379	196,696,448	263,615,931	124,699,292	14.48%	13.75%	28.23%
115	Kenai, City of	18,273,644	1,356,347	16,917,297	4,911,844	14.48%	22.19%	36.67%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
116	Fairbanks North Star Borough	\$ 75,658,625	\$ 45,162,235	\$ 30,496,390	\$ 17,972,466	14.48%	11.08%	25.56%
117	Fairbanks North Star Borough School District	99,331,416	32,846,210	66,485,206	27,422,816	14.48%	15.65%	30.13%
118	Denali Borough School District	4,750,215	2,331,259	2,418,956	785,886	14.48%	20.16%	34.64%
120	Sitka, City and Borough	25,910,869	-526,277	26,437,146	8,330,275	14.48%	20.52%	35.00%
121	Chugach School District	1,986,781	976,887	1,009,894	330,373	14.48%	19.73%	34.21%
122	Ketchikan Gateway Borough	12,323,080	4,147,266	8,175,814	4,219,339	14.48%	12.65%	27.13%
123	Soldotna, City of	10,188,340	4,570,719	5,617,621	2,645,255	14.48%	13.93%	28.41%
124	Iditarod Area School District	7,268,503	5,036,354	2,232,149	966,884	14.48%	15.35%	29.83%
125	Kuspuk School District	8,604,918	5,461,646	3,143,272	1,628,402	14.48%	12.53%	27.01%
126	Juneau, City & Borough of	105,163,327	22,241,655	82,921,672	26,910,067	14.48%	20.03%	34.51%
128	Kodiak, City of	20,464,144	-1,390,610	21,854,754	5,904,796	14.48%	23.86%	38.34%
129	Fairbanks, City of <sup>4</sup>	45,805,207	-75,197,357	121,002,564	6,456,643	14.48%	121.43%	135.91%
131	Wasilla, City of	10,050,911	5,193,625	4,857,286	4,456,043	14.48%	7.04%	21.52%
132	Skagway, City of	4,000,718	1,993,101	2,007,617	1,688,173	14.48%	7.78%	22.26%
133	Sitka, Greater Borough School District	9,005,777	1,343,165	7,662,612	1,922,728	14.48%	25.73%	40.21%
134	Palmer, City of	10,954,084	2,335,324	8,618,760	2,738,204	14.48%	20.31%	34.79%



## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
135	Wrangell, City of	\$ 9,618,636	\$ 206,557	\$ 9,412,079	\$ 2,569,873	14.48%	23.66%	38.14%
136	Bethel, City of	13,912,576	12,286,775	1,625,801	5,131,978	14.48%	2.10%	16.58%
137	Valdez School District	7,169,245	109,209	7,060,036	1,975,738	14.48%	22.92%	37.40%
138	Hoonah School District	2,995,581	256,084	2,739,497	827,378	14.48%	22.13%	36.61%
139	Nome, City of	8,475,726	2,396,419	6,079,307	2,560,514	14.48%	15.31%	29.79%
140	Kotzebue, City of	9,876,829	8,868,243	1,008,586	3,261,769	14.48%	1.79%	16.27%
141	Galena City School District	6,033,881	3,206,259	2,827,622	2,784,035	14.48%	6.59%	21.07%
143	Petersburg, City of	14,074,524	1,743,501	12,331,023	4,218,933	14.48%	19.05%	33.53%
144	Bristol Bay Borough	5,963,744	3,295,662	2,668,082	1,573,389	14.48%	10.98%	25.46%
145	North Slope Borough	151,354,593	118,589,517	32,765,076	35,314,808	14.48%	6.06%	20.54%
146	Wrangell School District	3,437,586	1,142,675	2,294,911	756,411	14.48%	19.49%	33.97%
148	Cordova, City of	7,877,473	-453,968	8,331,441	1,985,344	14.48%	26.98%	41.46%
149	Nome Public Schools	5,100,955	1,847,760	3,253,195	1,479,232	14.48%	14.37%	28.85%
151	King Cove, City of	2,510,363	1,275,039	1,235,324	932,802	14.48%	8.59%	23.07%
152	Alaska Housing Finance Corp. <sup>5</sup>	58,011,234	36,015,241	21,995,993	16,479,292	14.48%	8.72%	23.20%
153	Lower Yukon School District	22,799,374	10,825,046	11,974,328	5,169,244	14.48%	14.89%	29.37%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
154	Northwest Arctic School District	\$ 27,090,534	\$ 21,395,404	\$ 5,695,130	\$ 8,254,231	14.48%	4.39%	18.87%
155	Southeast Island School District	3,817,650	-260,113	4,077,763	681,742	14.48%	38.55%	53.03%
156	Pribilof Region School District	2,896,900	1,888,024	1,008,876	625,993	14.48%	10.61%	25.09%
157	Lower Kuskokwim School District	57,492,125	39,925,387	17,566,738	15,997,102	14.48%	7.09%	21.57%
158	Kodiak Island School District	20,954,390	7,597,571	13,356,819	4,552,315	14.48%	18.94%	33.42%
159	Yukon Flats School District	5,014,041	4,731,268	282,773	973,864	14.48%	1.94%	16.42%
160	Yukon Koyukuk School District	7,955,446	7,014,286	941,160	1,537,790	14.48%	3.93%	18.41%
161	North Slope Borough School District	35,525,252	18,777,739	16,747,513	10,132,446	14.48%	10.77%	25.25%
162	Aleutian Region School District <sup>6</sup>	598,569	3,338,158	-2,739,589	114,895	14.48%	-14.48%	0.00%
163	Cordova Community Hospital	7,603,239	3,536,815	4,066,424	2,382,571	14.48%	11.01%	25.49%
164	Lake & Peninsula School District	7,850,318	3,455,310	4,395,008	1,727,691	14.48%	16.45%	30.93%
165	Sitka Community Hospital	14,509,055	6,052,350	8,456,705	4,252,357	14.48%	12.90%	27.38%
166	Tanana City School District	1,538,906	1,421,977	116,929	249,694	14.48%	3.33%	17.81%
167	Southeast Regional Resource Center	4,673,361	1,595,374	3,077,987	1,396,974	14.48%	14.13%	28.61%
168	Hydaburg City School District	899,379	789,854	109,525	92,981	14.48%	8.49%	22.97%
169	Tanana, City of	973,974	1,358,947	-384,973	162,800	14.48%	-14.48%	0.00%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
170	North Pacific Fisheries Management Council	\$ 3,600,731	\$ 1,192,426	\$ 2,408,305	\$ 1,409,367	14.48%	11.09%	25.57%
171	Barrow, City of	3,685,058	3,232,336	452,722	1,342,839	14.48%	2.38%	16.86%
172	Saint Paul, City of	6,774,651	4,913,960	1,860,691	1,204,591	14.48%	9.89%	24.37%
173	Anchorage, Municipality of <sup>7</sup>	472,288,627	86,124,982	386,163,645	141,184,017	14.48%	17.68%	32.16%
174	Kodiak Island Borough	12,265,746	4,082,194	8,183,552	2,132,321	14.48%	24.66%	39.14%
175	Nome Joint Utilities	2,349,644	1,588,891	760,753	791,095	14.48%	5.72%	20.20%
176	Sand Point, City of	3,028,875	1,689,507	1,339,368	780,444	14.48%	10.98%	25.46%
177	Ketchikan Gateway Borough School District	12,743,557	5,456,877	7,286,680	3,321,507	14.48%	14.22%	28.70%
178	Dillingham, City of	8,204,394	5,049,368	3,155,026	2,065,357	14.48%	10.04%	24.52%
179	Unalaska, City of	24,624,708	15,499,264	9,125,444	9,402,784	14.48%	6.33%	20.81%
180	Kenai Peninsula Borough	50,178,155	14,773,337	35,404,818	14,102,683	14.48%	16.36%	30.84%
181	Ketchikan, City of	29,175,956	-3,166,673	32,342,629	7,730,655	14.48%	27.20%	41.68%
182	Seward, City of	14,645,976	8,143,705	6,502,271	3,577,617	14.48%	11.93%	26.41%
183	Fort Yukon, City of	777,187	1,010,942	-233,755	304,252	14.48%	-4.90%	9.58%
184	Bristol Bay Borough School District	4,248,048	2,413,542	1,834,506	594,772	14.48%	20.27%	34.75%
185	Cordova Public School District	3,670,586	663,790	3,006,796	647,009	14.48%	30.26%	44.74%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
186	Craig, City of	\$ 6,128,095	\$ 3,226,662	\$ 2,901,433	\$ 1,397,642	14.48%	13.70%	28.18%
187	Petersburg General Hospital	7,368,612	4,503,163	2,865,449	3,538,629	14.48%	5.11%	19.59%
189	Haines Borough <sup>8</sup>	7,241,464	2,299,577	4,941,887	1,542,978	14.48%	21.04%	35.52%
190	Kenai Peninsula Borough School District	55,517,316	10,205,482	45,311,834	13,270,063	14.48%	22.00%	36.48%
191	North Pole, City of	7,257,275	3,772,518	3,484,757	1,591,173	14.48%	14.42%	28.90%
192	Galena, City of	4,173,005	3,658,444	514,561	1,898,082	14.48%	1.67%	16.15%
193	Nenana, City of	1,301,893	748,921	552,972	186,493	14.48%	19.63%	34.11%
195	Yupit School District	1,830,181	1,038,902	791,279	1,867,098	14.48%	2.65%	17.13%
196	Nenana City Public School District	2,891,396	1,794,087	1,097,309	1,402,023	14.48%	5.09%	19.57%
198	Saxman, City of	1,041,049	252,556	788,493	79,344	14.48%	65.48%	79.96%
199	Hoonah, City of	1,919,499	996,747	922,752	649,616	14.48%	9.27%	23.75%
200	Pelican, City of	918,265	595,118	323,147	143,018	14.48%	14.37%	28.85%
202	Whittier, City of	1,616,780	752,979	863,801	1,110,322	14.48%	4.85%	19.33%
203	Anchorage, Municipal Parking Authority	3,928,142	2,098,011	1,830,131	1,124,200	14.48%	10.52%	25.00%
204	Craig City School District	3,220,332	1,614,022	1,606,310	708,147	14.48%	14.88%	29.36%
205	Dillingham City School District	5,024,449	3,322,520	1,701,929	1,204,503	14.48%	9.11%	23.59%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
206	Thorne Bay, City of	\$ 848,707	\$ 624,852	\$ 223,855	\$ 247,446	14.48%	6.36%	20.84%
208	Akutan, City of	630,885	1,120,897	-490,012	224,588	14.48%	-13.35%	1.13%
209	Unalaska School District	2,886,518	1,739,778	1,146,740	844,229	14.48%	8.85%	23.33%
211	Kashunamiut School District	4,288,630	2,520,028	1,768,602	1,295,600	14.48%	8.81%	23.29%
215	Homer, City of	17,955,399	7,615,721	10,339,678	4,391,808	14.48%	15.34%	29.82%
218	Special Education Service Agency	1,425,616	1,030,346	395,270	334,387	14.48%	7.49%	21.97%
219	Bartlett Memorial Hospital	42,047,222	26,849,046	15,198,176	18,729,931	14.48%	5.27%	19.75%
220	Northwest Arctic Borough	2,385,248	1,968,813	416,435	990,648	14.48%	2.65%	17.13%
221	Saint Mary's School District	1,830,151	1,729,812	100,339	434,670	14.48%	1.60%	16.08%
222	Selawik, City of	3,597	55,420	-51,823	0	14.48%	0.00%	14.48%
223	Bristol Bay Housing Authority	2,343,650	1,898,267	445,383	1,299,439	14.48%	2.30%	16.78%
224	Copper River Basin Regional Housing Authority	1,174,201	959,994	214,207	646,317	14.48%	2.09%	16.57%
225	Skagway City School District	380,690	331,994	48,696	299,262	14.48%	1.66%	16.14%
227	Klawock, City of	1,716,500	1,676,773	39,727	604,152	14.48%	0.49%	14.97%
228	Petersburg Public School District	3,138,471	1,457,273	1,681,198	710,115	14.48%	15.22%	29.70%
230	Aleutians East Borough	1,837,218	1,366,019	471,199	735,314	14.48%	4.15%	18.63%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
232	Bering Straits CRSA	\$ 18,107	\$ 210,535	\$ -192,428	\$ 35,104	14.48%	-14.48%	0.00%
235	Huslia, City of	543,464	242,430	301,034	105,786	14.48%	18.52%	33.00%
237	Kaltag, City of	249,297	74,828	174,469	0	14.48%	42.68%	57.16%
240	Haines Borough School District	2,300,606	1,019,729	1,280,877	562,248	14.48%	14.71%	29.19%
241	Noorvik, City of	375,087	329,446	45,641	289,501	14.48%	1.03%	15.51%
242	Elim, City of	305,230	45,009	260,221	106	14.48%	85.09%	99.57%
243	Atka, City of	336,877	107,290	229,587	105,620	14.48%	13.79%	28.27%
244	Aleutians East Borough School District	2,763,365	1,605,409	1,157,956	698,980	14.48%	11.15%	25.63%
245	Aleutians West CRSA	380,246	234,389	145,857	56,192	14.48%	17.14%	31.62%
246	Delta/Greely School District	3,136,374	713,021	2,423,353	1,062,846	14.48%	14.69%	29.17%
247	Lake & Peninsula Borough	1,735,518	556,919	1,178,599	391,884	14.48%	19.63%	34.11%
248	Yakutat, City of	1,221,868	422,203	799,665	674,660	14.48%	7.62%	22.10%
249	Unalakleet, City of	613,601	199,633	413,968	242,765	14.48%	10.92%	25.40%
251	Klawock City School District	2,269,354	1,114,317	1,155,037	509,344	14.48%	14.74%	29.22%
254	Mekoryuk, City of	6,910	-18,179	25,089	0	14.48%	4.22%	18.70%
255	Alaska Gateway School District	3,176,222	1,976,440	1,199,782	1,130,322	14.48%	6.93%	21.41%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
256	St. George, City of	\$ 844,263	\$ 1,581,556	\$ -737,293	\$ 0	14.48%	0.00%	14.48%
257	Pelican School District	491,559	571,912	-80,353	136,434	14.48%	-3.39%	11.09%
258	Denali Borough	1,194,960	395,831	799,129	200,171	14.48%	27.16%	41.64%
259	Allakaket, City of	114,571	114,657	-86	0	14.48%	0.00%	14.48%
260	Kachemak, City of	133,226	-82,924	216,150	25,838	14.48%	53.77%	68.25%
262	Cook Inlet Housing Authority	4,708,070	3,656,548	1,051,522	3,823,093	14.48%	1.81%	16.29%
263	Interior Regional Housing Authority	2,356,112	2,063,517	292,595	1,215,583	14.48%	1.64%	16.12%
264	Yakutat City School District	693,999	547,804	146,195	306,216	14.48%	3.27%	17.75%
265	Kake City School District	1,122,202	548,613	573,589	316,753	14.48%	12.04%	26.52%
266	Quinhagak, City of	12,035	43,445	-31,410	17,860	14.48%	-10.99%	3.49%
267	Aleutian Housing Authority	1,135,610	760,394	375,216	775,987	14.48%	3.18%	17.66%
270	Bering Straits Regional Housing Authority	1,441,234	1,144,301	296,933	877,007	14.48%	2.27%	16.75%
271	Egegik, City of	98,285	16,952	81,333	43,388	14.48%	11.98%	26.46%
275	Ilisagvik College	6,865,895	6,109,860	756,035	4,028,414	14.48%	1.22%	15.70%
276	North Pacific Rim Housing Authority	1,568,069	1,223,736	344,333	1,077,528	14.48%	2.05%	16.53%
278	Saxman Seaport	155,861	62,482	93,379	62,200	14.48%	9.72%	24.20%

## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

		Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
279	Tlingit-Haida Regional Housing Authority	\$ 3,587,175	\$ 2,140,824	\$ 1,446,351	\$ 2,156,273	14.48%	4.48%	18.96%
280	Toksook Bay, City of	44,017	16,748	27,269	0	14.48%	6.11%	20.59%
281	Baranof Island Housing Authority	425,223	390,252	34,971	470,340	14.48%	0.43%	14.91%
282	Delta Junction, City of	178,844	110,315	68,529	220,753	14.48%	1.97%	16.45%
283	Anderson, City of	24,762	271,542	-246,780	44,546	14.48%	-14.48%	0.00%
284	Inter-Island Ferry Authority	505,090	386,931	118,159	686,471	14.48%	1.05%	15.53%
285	Hooper Bay, City of	18,390	28,924	-10,534	57,480	14.48%	-0.92%	13.56%
286	Seldovia, City of	79,321	44,950	34,371	44,394	14.48%	5.10%	19.58%
287	Koyuk, City of	13,818	14,032	-214	29,377	14.48%	0.04%	14.52%
288	Northwest Inupiat Housing Authority	1,027,278	608,472	418,806	1,196,977	14.48%	2.26%	16.74%
290	Upper Kalskag, City of	12,524	12,773	-249	0	14.48%	0.00%	14.48%



## 1.2(a) P.E.R.S. Contribution Rates for Fiscal Year 2008 – Active Employers (continued)

	Accrued Liability	Adjusted Assets <sup>1</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
291 Shaktoolik, City of	9,130	7,580	1,550	60,785	14.48%	0.16%	14.64%
293 Tagiugmiullu Nunamiullu Housing Authority	301,206	232,399	68,807	1,440,100	14.48%	0.29%	14.77%
294 City of Mountain Village	<u>4,957</u>	<u>5,553</u>	<u>-596</u>	<u>37,456</u>	14.48%	-0.10%	14.38%
<b>Subtotal</b>	<b>\$ 5,706,433,973</b>	<b>\$ 1,303,942,130</b>	<b>\$ 4,402,491,843</b>	<b>\$ 1,586,890,907</b>			

<sup>1</sup> Adjusted assets shown include adjustment for excess assets in 1.2(b).

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

<sup>3</sup> Employer 119 was combined under employer 113.

<sup>4</sup> Employer 130 was combined under employer 129.

<sup>5</sup> Employer 127 was combined under employer 152.

<sup>6</sup> Employers 142 and 188 were combined under employer 162.

<sup>7</sup> Employer 269 was combined under employer 173.

<sup>8</sup> Employers 114 and 194 were combined under employer 189.

## 1.2(b) P.E.R.S. Contribution Rates for Fiscal Year 2008 – No Active Employees

	Accrued Liability	Adjusted Assets	Unfunded Liability
147 Alaska Unorganized Borough (Inactive)	\$ 693,892	\$ 8,080,243	\$ -7,386,351
150 Terminated Employers (Inactive)	99,894	4,991,215	-4,891,321
197 Unalakleet, City of (Terminated)	59,178 <sup>9</sup>	67,938	-8,760
201 City of Kake (Terminated)	0 <sup>9</sup>	-60,211	60,211
210 Stebbins, City of (Terminated)	0 <sup>9</sup>	0	0
212 Seward General Hospital (Terminated)	4,446,172 <sup>9</sup>	-2,373,429	6,819,601
213 Wainwright, City of (Terminated)	13,257 <sup>9</sup>	104,595	-91,338
214 Saint Mary's, City of (Terminated)	1,120,401	741,452	378,949
216 Ruby, City of (Terminated)	281,895 <sup>9</sup>	-172,607	454,502
217 Emmonak, City of (Terminated)	326,624 <sup>9</sup>	121,520	205,104
226 Hooper Bay, City of (Terminated)	0 <sup>9</sup>	96,285	-96,285
229 Bristol Bay Coastal RSA (Terminated)	453,818 <sup>9</sup>	293,851	159,967
231 Kivalina City Council (Inactive)	2,684	79,613	-76,929
233 Shishmaref, City of (Terminated)	92,029 <sup>9</sup>	49,449	42,580
234 Adak Region School District (Terminated)	0 <sup>9</sup>	-10,702	10,702
236 Mountain Village, City of (Terminated)	0 <sup>9</sup>	148,509	-148,509

## 1.2(b) P.E.R.S. Contribution Rates for Fiscal Year 2008 – No Active Employees (continued)

	Accrued Liability	Adjusted Assets	Unfunded Liability
238 Koyuk, City of (Terminated)	\$ 0 <sup>9</sup>	\$ 34,569	\$ -34,569
239 Lower Kalskag, City of (Terminated)	30,932	-52,114	83,046
250 Diomedea Joint Utilities (Terminated)	21,279 <sup>9</sup>	10,461	10,818
252 Old Harbor, City of (Terminated)	451,560 <sup>9</sup>	61,116	390,444
253 Grayling, City of (Terminated)	0 <sup>9</sup>	14,209	-14,209
261 Nuiqsut, City of (Terminated)	1,645 <sup>9</sup>	101,670	-100,025
268 Marshall, City of (Terminated)	0	71,078	-71,078
272 Point Hope, City of (Terminated)	39,359 <sup>9</sup>	-14,772	54,131
273 Anaktuvuk Pass, City of (Terminated)	17,118	6,637	10,481
277 Kake, City of (Terminated)	572,506	295,020	277,486
289 Angoon, City of (Terminated)	74,945 <sup>9</sup>	23,533	51,412
292 Eek, City of (Inactive)	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal</b>	<b>\$ 8,799,186</b>	<b>\$ 12,709,128</b>	<b>\$ (3,909,942)<sup>10</sup></b>

## 1.2(b) P.E.R.S. Contribution Rates for Fiscal Year 2008 – No Active Employees (continued)

	Accrued Liability <sup>11</sup>	Adjusted Assets <sup>12</sup>	Unfunded Liability	Covered Payroll	Consol. Normal Cost Rate	Past Service Rate	Total Rate
State & Political Subdivision Totals	\$ 5,714,663,908	\$ 1,312,741,316	\$ 4,401,922,592	\$ 1,586,890,907	14.48%	18.03%	32.51%

<sup>9</sup> Liability increased by 10% for termination load.

<sup>10</sup> Excess assets allocated to employers listed in 1.2(a) based on the employer's share of total accrued liabilities.

<sup>11</sup> Excluding liability increase related to termination load.

<sup>12</sup> Adjusted assets shown include adjustment for excess in 1.2(b).

1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 & 2008

		FY07					FY08				
		Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
101	Alaska, State of	13.32%	17.53%	30.85%	22.75%	22.75%	14.48%	21.06%	35.54%		44.01%
102	Southwest Region School District	13.32%	8.37%	21.69%	20.30%	20.30%	14.48%	11.13%	25.61%		30.08%
103	Annette Island School District	13.32%	-5.54%	7.78%	7.78%	13.32%	14.48%	-2.95%	11.53%	2.95%	14.48%
104	Bering Strait School District	13.32%	5.07%	18.39%	18.39%	18.39%	14.48%	7.13%	21.61%		24.49%
105	Chatham School District	13.32%	19.27%	32.59%	20.93%	20.93%	14.48%	38.99%	53.47%		69.18%
106	Alaska Municipal League	13.32%	32.05%	45.37%	45.37%	45.37%	14.48%	27.50%	41.98%		52.74%
107	Valdez, City of	13.32%	16.82%	30.14%	18.91%	18.91%	14.48%	22.66%	37.14%		46.32%
108	Juneau Borough School District	13.32%	13.01%	26.33%	22.93%	22.93%	14.48%	17.66%	32.14%		39.28%
109	Matanuska-Susitna Borough	13.32%	10.91%	24.23%	20.99%	20.99%	14.48%	13.80%	28.28%		33.89%
110	Matanuska-Susitna Borough School District	13.32%	10.91%	24.23%	20.99%	20.99%	14.48%	13.80%	28.28%		33.89%
111	Anchorage School District	13.32%	15.29%	28.61%	24.25%	24.25%	14.48%	18.79%	33.27%		40.89%
112	Copper River School District	13.32%	14.19%	27.51%	23.26%	23.26%	14.48%	17.10%	31.58%		38.55%
113	University of Alaska	13.32%	11.06%	24.38%	20.58%	20.58%	14.48%	13.75%	28.23%		33.75%
115	Kenai, City of	13.32%	16.49%	29.81%	18.67%	18.67%	14.48%	22.19%	36.67%		45.71%
116	Fairbanks North Star Borough	13.32%	8.92%	22.24%	20.93%	20.93%	14.48%	11.08%	25.56%		29.98%
117	Fairbanks North Star Borough School District	13.32%	12.42%	25.74%	20.91%	20.91%	14.48%	15.65%	30.13%		36.49%
118	Denali Borough School District	13.32%	17.40%	30.72%	23.63%	23.63%	14.48%	20.16%	34.64%		42.65%
120	Sitka, City and Borough	13.32%	16.50%	29.82%	24.02%	24.02%	14.48%	20.52%	35.00%		43.31%
121	Chugach School District	13.32%	14.60%	27.92%	20.21%	20.21%	14.48%	19.73%	34.21%		42.23%

## 1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 &amp; 2008 (continued)

	FY07					FY08				
	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
122 Ketchikan Gateway Borough	13.32%	12.07%	25.39%	20.49%	20.49%	14.48%	12.65%	27.13%		32.18%
123 Soldotna, City of	13.32%	12.22%	25.54%	19.46%	19.46%	14.48%	13.93%	28.41%		33.94%
124 Iditarod Area School District	13.32%	8.68%	22.00%	22.00%	22.00%	14.48%	15.35%	29.83%		35.80%
125 Kuspuk School District	13.32%	9.93%	23.25%	19.22%	19.22%	14.48%	12.53%	27.01%		32.06%
126 Juneau, City & Borough of	13.32%	16.11%	29.43%	21.22%	21.22%	14.48%	20.03%	34.51%		42.56%
128 Kodiak, City of	13.32%	19.55%	32.87%	21.21%	21.21%	14.48%	23.86%	38.34%		48.05%
129 Fairbanks, City of	13.32%	111.34%	124.66%	35.67%	35.67%	14.48%	121.43%	135.91%		184.95%
131 Wasilla, City of	13.32%	5.59%	18.91%	18.91%	18.91%	14.48%	7.04%	21.52%		24.38%
132 Skagway, City of	13.32%	6.62%	19.94%	19.94%	19.94%	14.48%	7.78%	22.26%		25.36%
133 Sitka, Greater Borough School District	13.32%	22.39%	35.71%	24.04%	24.04%	14.48%	25.73%	40.21%		50.66%
134 Palmer, City of	13.32%	15.81%	29.13%	23.54%	23.54%	14.48%	20.31%	34.79%		43.05%
135 Wrangell, City of	13.32%	18.33%	31.65%	21.72%	21.72%	14.48%	23.66%	38.14%		47.74%
136 Bethel, City of	13.32%	1.76%	15.08%	15.08%	15.08%	14.48%	2.10%	16.58%		17.40%
137 Valdez School District	13.32%	18.22%	31.54%	15.35%	15.35%	14.48%	22.92%	37.40%		46.80%
138 Hoonah School District	13.32%	27.42%	40.74%	40.36%	40.36%	14.48%	22.13%	36.61%		45.14%
139 Nome, City of	13.32%	10.50%	23.82%	15.50%	15.50%	14.48%	15.31%	29.79%		36.02%
140 Kotzebue, City of	13.32%	-1.92%	11.40%	11.40%	13.32%	14.48%	1.79%	16.27%		17.13%
141 Galena City School District	13.32%	5.06%	18.38%	18.38%	18.38%	14.48%	6.59%	21.07%		23.72%

## 1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 &amp; 2008 (continued)

	FY07					FY08				
	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
143 Petersburg, City of	13.32%	16.27%	29.59%	28.53%	28.53%	14.48%	19.05%	33.53%		41.15%
144 Bristol Bay Borough	13.32%	8.94%	22.26%	17.99%	17.99%	14.48%	10.98%	25.46%		29.90%
145 North Slope Borough	13.32%	4.30%	17.62%	17.62%	17.62%	14.48%	6.06%	20.54%		22.96%
146 Wrangell School District	13.32%	13.60%	26.92%	19.96%	19.96%	14.48%	19.49%	33.97%		41.94%
148 Cordova, City of	13.32%	18.09%	31.41%	19.77%	19.77%	14.48%	26.98%	41.46%		52.49%
149 Nome Public Schools	13.32%	12.22%	25.54%	25.54%	25.54%	14.48%	14.37%	28.85%		34.58%
151 King Cove, City of	13.32%	6.39%	19.71%	19.63%	19.63%	14.48%	8.59%	23.07%		26.53%
152 Alaska Housing Finance Corp.	13.32%	7.17%	20.49%	20.49%	20.49%	14.48%	8.72%	23.20%		26.68%
153 Lower Yukon School District	13.32%	11.04%	24.36%	17.47%	17.47%	14.48%	14.89%	29.37%		35.46%
54 Northwest Arctic School District	13.32%	1.82%	15.14%	15.00%	15.00%	14.48%	4.39%	18.87%		20.70%
155 Southeast Island School District	13.32%	30.57%	43.89%	25.55%	25.55%	14.48%	38.55%	53.03%		68.73%
156 Pribilof Region School District	13.32%	11.74%	25.06%	25.06%	25.06%	14.48%	10.61%	25.09%		29.28%
157 Lower Kuskokwim School District	13.32%	4.90%	18.22%	18.22%	18.22%	14.48%	7.09%	21.57%		24.45%
158 Kodiak Island School District	13.32%	13.10%	26.42%	19.85%	19.85%	14.48%	18.94%	33.42%		41.11%
159 Yukon Flats School District	13.32%	-0.08%	13.24%	13.24%	13.32%	14.48%	1.94%	16.42%		17.17%
160 Yukon Koyukuk School District	13.32%	0.38%	13.70%	13.70%	13.70%	14.48%	3.93%	18.41%		20.02%
161 North Slope Borough School District	13.32%	8.08%	21.40%	21.03%	21.03%	14.48%	10.77%	25.25%		29.57%
162 Aleutian Region School District	13.32%	-13.32%	0.00%	0.00%	13.32%	14.48%	-14.48%	0.00%	14.48%	14.48%
163 Cordova Community Hospital	13.32%	8.55%	21.87%	20.14%	20.14%	14.48%	11.01%	25.49%		29.97%

## 1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 &amp; 2008 (continued)

	FY07					FY08				
	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
164 Lake & Peninsula School District	13.32%	11.47%	24.79%	21.58%	21.58%	14.48%	16.45%	30.93%		37.60%
165 Sitka Community Hospital	13.32%	10.39%	23.71%	21.96%	21.96%	14.48%	12.90%	27.38%		32.58%
166 Tanana City School District	13.32%	1.76%	15.08%	16.59%	16.59%	14.48%	3.33%	17.81%		18.98%
167 Southeast Regional Resource Center	13.32%	9.05%	22.37%	20.28%	20.28%	14.48%	14.13%	28.61%		34.41%
168 Hydaburg City School District	13.32%	11.51%	24.83%	15.00%	15.00%	14.48%	8.49%	22.97%		25.87%
169 Tanana, City of	13.32%	-7.46%	5.86%	6.77%	13.32%	14.48%	-14.48%	0.00%	14.48%	14.48%
170 North Pacific Fisheries Management Council	13.32%	10.01%	23.33%	23.04%	23.04%	14.48%	11.09%	25.57%		30.04%
171 Barrow, City of	13.32%	3.94%	17.26%	17.26%	17.26%	14.48%	2.38%	16.86%		17.70%
172 Saint Paul, City of	13.32%	4.40%	17.72%	17.35%	17.35%	14.48%	9.89%	24.37%		28.44%
173 Anchorage, Municipality of	13.32%	15.54%	28.86%	18.65%	18.65%	14.48%	17.68%	32.16%		39.33%
174 Kodiak Island Borough	13.32%	19.48%	32.80%	15.00%	15.00%	14.48%	24.66%	39.14%		49.23%
175 Nome Joint Utilities	13.32%	0.79%	14.11%	14.11%	14.11%	14.48%	5.72%	20.20%		22.82%
176 Sand Point, City of	13.32%	8.57%	21.89%	17.11%	17.11%	14.48%	10.98%	25.46%		29.98%
177 Ketchikan Gateway Borough School District	13.32%	11.33%	24.65%	20.86%	20.86%	14.48%	14.22%	28.70%		34.44%
178 Dillingham, City of	13.32%	9.46%	22.78%	21.18%	21.18%	14.48%	10.04%	24.52%		28.49%
179 Unalaska, City of	13.32%	5.18%	18.50%	18.50%	18.50%	14.48%	6.33%	20.81%		23.34%
180 Kenai Peninsula Borough	13.32%	15.38%	28.70%	22.81%	22.81%	14.48%	16.36%	30.84%		37.39%
181 Ketchikan, City of	13.32%	21.31%	34.63%	29.92%	29.92%	14.48%	27.20%	41.68%		52.61%
182 Seward, City of	13.32%	10.94%	24.26%	18.74%	18.74%	14.48%	11.93%	26.41%		31.14%



## 1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 &amp; 2008 (continued)

	FY07					FY08				
	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
183 Fort Yukon, City of	13.32%	-9.67%	3.65%	5.00%	13.32%	14.48%	-4.90%	9.58%	4.90%	14.48%
184 Bristol Bay Borough School District	13.32%	15.01%	28.33%	22.10%	22.10%	14.48%	20.27%	34.75%		42.77%
185 Cordova Public School District	13.32%	24.40%	37.72%	20.46%	20.46%	14.48%	30.26%	44.74%		56.88%
186 Craig, City of	13.32%	13.90%	27.22%	25.33%	25.33%	14.48%	13.70%	28.18%		33.56%
187 Petersburg General Hospital	13.32%	2.57%	15.89%	15.89%	15.89%	14.48%	5.11%	19.59%		21.73%
189 Haines Borough	13.32%	17.79%	31.11%	27.17%	27.17%	14.48%	21.04%	35.52%		43.85%
190 Kenai Peninsula Borough School District	13.32%	18.18%	31.50%	21.81%	21.81%	14.48%	22.00%	36.48%		45.44%
191 North Pole, City of	13.32%	13.13%	26.45%	20.00%	20.00%	14.48%	14.42%	28.90%		34.59%
192 Galena, City of	13.32%	0.08%	13.40%	13.40%	13.40%	14.48%	1.67%	16.15%		16.88%
193 Nenana, City of	13.32%	11.08%	24.40%	24.40%	24.40%	14.48%	19.63%	34.11%		41.79%
195 Yupiit School District	13.32%	1.20%	14.52%	14.52%	14.52%	14.48%	2.65%	17.13%		18.26%
196 Nenana City Public School District	13.32%	4.47%	17.79%	17.79%	17.79%	14.48%	5.09%	19.57%		21.62%
198 Saxman, City of	13.32%	31.60%	44.92%	37.84%	37.84%	14.48%	65.48%	79.96%		105.76%
199 Hoonah, City of	13.32%	8.37%	21.69%	20.75%	20.75%	14.48%	9.27%	23.75%		27.46%
200 Pelican, City of	13.32%	5.91%	19.23%	18.86%	18.86%	14.48%	14.37%	28.85%		34.82%
202 Whittier, City of	13.32%	2.23%	15.55%	15.00%	15.00%	14.48%	4.85%	19.33%		21.40%
203 Anchorage, Municipal Parking Authority	13.32%	7.69%	21.01%	19.18%	19.18%	14.48%	10.52%	25.00%		29.27%
204 Craig City School District	13.32%	12.30%	25.62%	23.74%	23.74%	14.48%	14.88%	29.36%		35.26%
205 Dillingham City School District	13.32%	6.97%	20.29%	18.53%	18.53%	14.48%	9.11%	23.59%		27.30%

## 1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 &amp; 2008 (continued)

		FY07				FY08					
		Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
206	Thorne Bay, City of	13.32%	4.29%	17.61%	17.61%	17.61%	14.48%	6.36%	20.84%		23.11%
208	Akutan, City of	13.32%	-0.51%	12.81%	12.81%	13.32%	14.48%	-13.35%	1.13%	13.35%	14.48%
209	Unalaska School District	13.32%	8.15%	21.47%	21.47%	21.47%	14.48%	8.85%	23.33%		26.87%
211	Kashunamiut School District	13.32%	5.39%	18.71%	18.71%	18.71%	14.48%	8.81%	23.29%		26.87%
215	Homer, City of	13.32%	13.55%	26.87%	17.92%	17.92%	14.48%	15.34%	29.82%		35.96%
218	Special Education Service Agency	13.32%	1.10%	14.42%	14.42%	14.42%	14.48%	7.49%	21.97%		25.10%
219	Bartlett Memorial Hospital	13.32%	3.88%	17.20%	17.20%	17.20%	14.48%	5.27%	19.75%		21.87%
220	Northwest Arctic Borough	13.32%	0.87%	14.19%	14.19%	14.19%	14.48%	2.65%	17.13%		18.24%
221	Saint Mary's School District	13.32%	-2.10%	11.22%	11.22%	13.32%	14.48%	1.60%	16.08%		16.66%
222	Selawik, City of	13.32%	-0.07%	13.25%	12.88%	13.32%	14.48%	0.00%	14.48%		14.48%
223	Bristol Bay Housing Authority	13.32%	1.74%	15.06%	15.06%	15.06%	14.48%	2.30%	16.78%		17.66%
224	Copper River Basin Regional Housing Authority	13.32%	1.44%	14.76%	14.76%	14.76%	14.48%	2.09%	16.57%		17.45%
225	Skagway City School District	13.32%	13.98%	27.30%	22.63%	22.63%	14.48%	1.66%	16.14%		16.44%
227	Klawock, City of	13.32%	1.03%	14.35%	14.35%	14.35%	14.48%	0.49%	14.97%		15.13%
228	Petersburg Public School District	13.32%	8.62%	21.94%	18.28%	18.28%	14.48%	15.22%	29.70%		35.92%
230	Aleutians East Borough	13.32%	1.91%	15.23%	15.23%	15.23%	14.48%	4.15%	18.63%		20.31%
232	Bering Straits CRSA	13.32%	12.27%	25.59%	25.59%	25.59%	14.48%	-14.48%	0.00%	14.48%	14.48%
235	Huslia, City of	13.32%	15.53%	28.85%	23.27%	23.27%	14.48%	18.52%	33.00%		40.43%
237	Kaltag, City of	13.32%	39.68%	53.00%	23.49%	23.49%	14.48%	42.68%	57.16%		74.74%

## 1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 &amp; 2008 (continued)

		FY07				FY08					
		Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
240	Haines Borough School District	13.32%	8.11%	21.43%	21.43%	21.43%	14.48%	14.71%	29.19%		35.16%
241	Noorvik, City of	13.32%	0.13%	13.45%	13.45%	13.45%	14.48%	1.03%	15.51%		15.92%
242	Elim, City of	13.32%	73.72%	87.04%	19.31%	19.31%	14.48%	85.09%	99.57%		134.60%
243	Atka, City of	13.32%	8.60%	21.92%	21.92%	21.92%	14.48%	13.79%	28.27%		34.02%
244	Aleutians East Borough School District	13.32%	10.40%	23.72%	23.72%	23.72%	14.48%	11.15%	25.63%		29.88%
245	Aleutians West CRSA	13.32%	14.91%	28.23%	26.56%	26.56%	14.48%	17.14%	31.62%		38.35%
246	Delta/Greely School District	13.32%	10.85%	24.17%	20.79%	20.79%	14.48%	14.69%	29.17%		35.15%
247	Lake & Peninsula Borough	13.32%	16.58%	29.90%	27.90%	27.90%	14.48%	19.63%	34.11%		41.95%
248	Yakutat, City of	13.32%	4.65%	17.97%	17.97%	17.97%	14.48%	7.62%	22.10%		25.22%
249	Unalakleet, City of	13.32%	8.04%	21.36%	19.87%	19.87%	14.48%	10.92%	25.40%		29.89%
251	Klawock City School District	13.32%	11.51%	24.83%	24.83%	24.83%	14.48%	14.74%	29.22%		35.15%
254	Mekoryuk, City of	13.32%	-0.03%	13.29%	5.00%	13.32%	14.48%	4.22%	18.70%		20.53%
255	Alaska Gateway School District	13.32%	5.35%	18.67%	18.67%	18.67%	14.48%	6.93%	21.41%		24.18%
256	St. George, City of	13.32%	-7.08%	6.24%	8.78%	13.32%	14.48%	0.00%	14.48%		14.48%
257	Pelican School District	13.32%	-3.30%	10.02%	10.02%	13.32%	14.48%	-3.39%	11.09%	3.39%	14.48%
258	Denali Borough	13.32%	38.09%	51.41%	39.00%	39.00%	14.48%	27.16%	41.64%		51.83%
259	Allakaket, City of	13.32%	9.67%	22.99%	15.00%	15.00%	14.48%	0.00%	14.48%		14.48%
260	Kachemak, City of	13.32%	40.96%	54.28%	30.37%	30.37%	14.48%	53.77%	68.25%		90.23%
262	Cook Inlet Housing Authority	13.32%	1.74%	15.06%	15.06%	15.06%	14.48%	1.81%	16.29%		17.00%

## 1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 &amp; 2008 (continued)

	FY07					FY08				
	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
263 Interior Regional Housing Authority	13.32%	0.91%	14.23%	14.23%	14.23%	14.48%	1.64%	16.12%		16.73%
264 Yakutat City School District	13.32%	2.17%	15.49%	15.49%	15.49%	14.48%	3.27%	17.75%		18.96%
265 Kake City School District	13.32%	8.57%	21.89%	21.89%	21.89%	14.48%	12.04%	26.52%		31.20%
266 Quinhagak, City of	13.32%	-7.02%	6.30%	6.30%	13.32%	14.48%	-10.99%	3.49%	10.99%	14.48%
267 Aleutian Housing Authority	13.32%	1.63%	14.95%	14.95%	14.95%	14.48%	3.18%	17.66%		18.92%
270 Bering Straits Regional Housing Authority	13.32%	1.45%	14.77%	14.77%	14.77%	14.48%	2.27%	16.75%		17.62%
271 Egegik, City of	13.32%	5.50%	18.82%	18.80%	18.80%	14.48%	11.98%	26.46%		31.40%
275 Ilisagvik College	13.32%	0.58%	13.90%	13.90%	13.90%	14.48%	1.22%	15.70%		16.19%
276 North Pacific Rim Housing Authority	13.32%	1.38%	14.70%	14.70%	14.70%	14.48%	2.05%	16.53%		17.37%
278 Saxman Seaport	13.32%	6.07%	19.39%	19.39%	19.39%	14.48%	9.72%	24.20%		28.13%
279 Tlingit-Haida Regional Housing Authority	13.32%	5.07%	18.39%	18.39%	18.39%	14.48%	4.48%	18.96%		20.69%
280 Toksook Bay, City of	13.32%	3.96%	17.28%	17.28%	17.28%	14.48%	6.11%	20.59%		23.16%
281 Baranof Island Housing Authority	13.32%	-0.66%	12.66%	12.66%	13.32%	14.48%	0.43%	14.91%		15.12%
282 Delta Junction, City of	13.32%	1.15%	14.47%	14.47%	14.47%	14.48%	1.97%	16.45%		17.27%
283 Anderson, City of	13.32%	-10.11%	3.21%	3.21%	13.32%	14.48%	-14.48%	0.00%	14.48%	14.48%
284 Inter-Island Ferry Authority	13.32%	0.04%	13.36%	13.36%	13.36%	14.48%	1.05%	15.53%		16.00%
285 Hooper Bay, City of	13.32%	-1.16%	12.16%	12.16%	13.32%	14.48%	-0.92%	13.56%	0.92%	14.48%
286 Seldovia, City of	13.32%	3.32%	16.64%	16.64%	16.64%	14.48%	5.10%	19.58%		21.58%
287 Koyuk, City of	13.32%	2.07%	15.39%	15.39%	15.39%	14.48%	0.04%	14.52%		14.48%

1.3 P.E.R.S. Contribution Rates for Fiscal Years 2007 & 2008 (continued)

	FY07					FY08				
	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Total Rate	Orig. Adj. Rate	Rev. Rate Due to Statutory Floor <sup>14</sup>	Consol. Normal Cost Rate <sup>13</sup>	Past Svc. Rate	Actuarially Calculated Rate	Adj. Due to Statutory Floor <sup>14</sup>	Board Adopted Rate <sup>15</sup>
288 Northwest Inupiat Housing Authority	13.32%	1.85%	15.17%	15.17%	15.17%	14.48%	2.26%	16.74%		17.65%
290 Upper Kalskag, City of	13.32%	2.91%	16.23%	16.23%	16.23%	14.48%	0.00%	14.48%		14.48%
291 Shaktoolik, City of	13.32%	-0.17%	13.15%	13.15%	13.32%	14.48%	0.16%	14.64%		14.71%
293 Tagiugmiullu Nunamiullu Housing Authority	13.32%	0.00%	13.32%	0.00%	13.32%	14.48%	0.29%	14.77%		14.90%
294 City of Mountain Village	13.32%	0.00%	13.32%	0.00%	13.32%	14.48%	-0.10%	14.38%	0.10%	14.48%
<b>State &amp; Political Subdivision Totals</b>	<b>13.32%</b>	<b>14.87%</b>	<b>28.19%</b>	<b>21.77%</b>	<b>21.77%</b>	<b>14.48%</b>	<b>18.03%</b>	<b>32.51%</b>	<b>N/A</b>	<b>39.76%</b>

<sup>13</sup> The rate calculated to fully fund benefits expected to be earned by active members during the fiscal year following the valuation date.  
<sup>14</sup> AS 39.35.270(b) states, "The employer contribution rate may not be less than the rate required, after subtracting the member contribution rate, to fully fund the actuarially calculated benefits expected to be earned by active members during a fiscal year."  
<sup>15</sup> Assumes level dollar amortization (i.e. no payroll growth), but implements the minimum rate set in AS 39.35.270(b).

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
101 Alaska, State of	\$ 3,651,791,145	\$ -59,737,552	\$ 543,032,886	\$ 4,135,086,479
102 Southwest Region School District	3,830,126	359,329	633,346	4,822,801
103 Annette Island School District	2,399,916	302,520	408,544	3,110,980
104 Bering Strait School District	12,564,530	426,130	1,963,878	14,954,539
105 Chatham School District	2,531,195	545,701	465,153	3,542,050
106 Alaska Municipal League	1,000,664	152,864	174,386	1,327,914
107 Valdez, City of	25,755,336	-729,262	3,783,346	28,809,420
108 Juneau Borough School District	28,543,216	-946,215	4,172,009	31,769,009
109 Matanuska-Susitna Borough	29,730,317	-1,256,009	4,304,637	32,778,944
110 Matanuska-Susitna Borough School District	62,117,852	-1,464,218	9,169,384	69,823,017
111 Anchorage School District	303,049,009	-1,127,530	45,643,331	347,564,811
112 Copper River School District	3,588,312	437,088	608,545	4,633,945
113 University of Alaska <sup>16</sup>	350,195,365	2,045,259	53,250,387	405,491,011
115 Kenai, City of	28,152,100	-2,784,487	3,834,978	29,202,591
116 Fairbanks North Star Borough	42,656,669	1,586,631	6,688,532	50,931,832
117 Fairbanks North Star Borough School District	79,492,682	2,477,603	12,391,953	94,362,239
118 Denali Borough School District	3,158,961	570,897	563,866	4,293,723

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

		Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
120	Sitka, City and Borough	\$ 31,466,221	\$ -991,787	\$ 4,607,008	\$ 35,081,442
121	Chugach School District	487,360	21,365	76,907	585,632
122	Ketchikan Gateway Borough	11,938,759	1,623,443	2,050,282	15,612,484
123	Soldotna, City of	12,512,827	-333,962	1,841,154	14,020,019
124	Iditarod Area School District	5,821,489	1,283,678	1,074,132	8,179,299
125	Kuspuk School District	3,745,986	562,490	651,339	4,959,814
126	Juneau, City & Borough of	126,784,722	-2,682,936	18,761,232	142,863,018
128	Kodiak, City of	27,610,160	-796,386	4,053,603	30,867,377
129	Fairbanks, City of <sup>17</sup>	169,000,665	-14,695,231	23,327,304	177,632,738
131	Wasilla, City of	4,410,969	88,962	680,282	5,180,213
132	Skagway, City of	2,766,570	139,584	439,341	3,345,495
133	Sitka, Greater Borough School District	8,068,780	-111,817	1,202,903	9,159,867
134	Palmer, City of	9,754,575	1,165,738	1,650,891	12,571,204
135	Wrangell, City of	11,544,141	-530,718	1,664,967	12,678,390
136	Bethel, City of	3,879,238	474,325	658,155	5,011,718
137	Valdez School District	10,085,982	-767,779	1,408,690	10,726,893
138	Hoonah School District	1,770,642	148,400	290,113	2,209,155

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

		Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
139	Nome, City of	\$ 13,145,226	\$ -960,391	\$ 1,842,057	\$ 14,026,891
140	Kotzebue, City of	3,583,792	-63,930	532,119	4,051,981
141	Galena City School District	1,763,994	290,203	310,546	2,364,742
143	Petersburg, City of	18,406,502	-798,034	2,661,981	20,270,449
144	Bristol Bay Borough	5,272,435	309,546	843,862	6,425,843
145	North Slope Borough	102,571,187	-52,961	15,498,312	118,016,538
146	Wrangell School District	2,619,286	-95,422	381,548	2,905,412
147	Alaska Unorganized Borough (Inactive)	2,031,143	-33,414	302,009	2,299,738
148	Cordova, City of	11,465,863	-764,807	1,617,745	12,318,801
149	Nome Public Schools	4,656,632	853,290	832,969	6,342,891
151	King Cove, City of	2,138,200	-39,507	317,272	2,415,966
152	Alaska Housing Finance Corp. <sup>18</sup>	26,744,801	1,131,814	4,214,280	32,090,895
153	Lower Yukon School District	13,951,656	-649	2,109,060	16,060,067
154	Northwest Arctic School District	15,508,747	-473,634	2,272,951	17,308,063
155	Southeast Island School District	3,819,324	-142,972	555,777	4,232,129
156	Pribilof Region School District	1,000,707	528,565	231,189	1,760,462
157	Lower Kuskokwim School District	27,568,523	2,664,035	4,570,442	34,803,000
158	Kodiak Island School District	12,670,071	225,470	1,949,498	14,845,039



## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

		Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
159	Yukon Flats School District	\$ 2,709,984	\$ -67,779	\$ 399,438	\$ 3,041,643
160	Yukon Koyukuk School District	3,526,533	28,313	537,408	4,092,254
161	North Slope Borough School District	27,630,522	1,341,851	4,379,932	33,352,305
162	Aleutian Region School District <sup>19</sup>	2,178,155	-163,004	304,643	2,319,794
163	Cordova Community Hospital	3,421,051	14,105	519,314	3,954,470
164	Lake & Peninsula School District	4,643,083	754,203	815,941	6,213,227
165	Sitka Community Hospital	11,742,489	-914,802	1,636,888	12,464,576
166	Tanana City School District	10,878	207,891	33,073	251,842
167	Southeast Regional Resource Center	3,838,196	532,657	660,769	5,031,622
168	Hydaburg City School District	495,326	286,387	118,176	899,889
169	Tanana, City of	257,709	234,137	74,355	566,201
170	North Pacific Fisheries Management Council	2,362,539	-67,801	346,910	2,641,648
171	Barrow, City of	1,037,159	139,472	177,879	1,354,510
172	Saint Paul, City of	1,260,105	-177,954	163,595	1,245,747
173	Anchorage, Municipality of <sup>20</sup>	570,095,769	-11,687,800	84,417,975	642,825,945
174	Kodiak Island Borough	9,867,368	-532,341	1,411,234	10,746,260
175	Nome Joint Utilities	3,481,939	-232,992	491,163	3,740,111
176	Sand Point, City of	1,124,406	-74,026	158,792	1,209,173

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
177 Ketchikan Gateway Borough School District	\$ 9,150,098	\$ 591,395	\$ 1,472,682	\$ 11,214,175
178 Dillingham, City of	2,570,125	702,003	494,668	3,766,795
179 Unalaska, City of	11,525,925	564,785	1,827,827	13,918,537
180 Kenai Peninsula Borough	42,038,994	2,506,999	6,734,292	51,280,286
181 Ketchikan, City of	40,199,610	-1,461,145	5,856,333	44,594,798
182 Seward, City of	11,753,927	2,334,360	2,129,813	16,218,101
183 Fort Yukon, City of	633,873	-40,100	89,764	683,538
184 Bristol Bay Borough School District	2,503,007	232,242	413,505	3,148,754
185 Cordova Public School District	3,994,821	-135,426	583,448	4,442,843
186 Craig, City of	1,324,527	733,975	311,196	2,369,698
187 Petersburg General Hospital	4,644,833	-411,675	639,953	4,873,111
189 Haines Borough <sup>21</sup>	5,102,696	1,974,368	1,069,883	8,146,948
190 Kenai Peninsula Borough School District	49,850,481	-338,258	7,485,068	56,997,291
191 North Pole, City of	4,614,351	379,845	755,003	5,749,199
192 Galena, City of	1,856,916	-136,025	260,158	1,981,049
193 Nenana, City of	1,416,095	43,307	220,627	1,680,028
195 Yupiit School District	0	0	0	0
196 Nenana City Public School District	573,673	572,001	173,199	1,318,872

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
197 Unalakleet, City of (Terminated)	\$ 548,947	\$ 26,471	\$ 86,989	\$ 662,407
198 Saxman, City of	551,559	23,480	86,932	661,972
199 Hoonah, City of	1,122,317	325,628	218,895	1,666,839
200 Pelican, City of	223,901	-18,564	31,042	236,379
201 City of Kake (Terminated)	0	52,968	8,008	60,976
202 Whittier, City of	1,681,730	999	254,389	1,937,118
203 Anchorage, Municipal Parking Authority	1,583,694	-172,064	213,405	1,625,035
204 Craig City School District	557,086	297,376	129,174	983,636
205 Dillingham City School District	1,749,790	63,592	274,140	2,087,523
206 Thorne Bay, City of	1,322,163	306,315	246,187	1,874,665
208 Akutan, City of	0	681,877	103,084	784,961
209 Unalaska School District	89,639	-7,617	12,400	94,422
210 Stebbins, City of (Terminated)	0	0	0	0
211 Kashunamiut School District	491,535	56,852	82,903	631,290
212 Seward General Hospital (Terminated)	5,014,831	-170,874	732,291	5,576,248
213 Wainwright, City of (Terminated)	71,588	-4,866	10,087	76,808
214 Saint Mary's, City of (Terminated)	315,118	380,009	105,087	800,214
215 Homer, City of	14,475,845	1,427,384	2,404,189	18,307,418

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
216 Ruby, City of (Terminated)	\$ 519,308	\$ -33,299	\$ 73,473	\$ 559,482
217 Emmonak, City of (Terminated)	142,248	-16,581	18,998	144,665
218 Special Education Service Agency	868,240	-49,357	123,796	942,679
219 Bartlett Memorial Hospital	20,270,683	12,336	3,066,309	23,349,328
220 Northwest Arctic Borough	429,808	2,986	65,428	498,222
221 Saint Mary's School District	1,045,012	-46,543	150,945	1,149,414
222 Selawik, City of	0	0	0	0
223 Bristol Bay Housing Authority	212,125	211,832	64,092	488,049
224 Copper River Basin Regional Housing Authority	232,486	102,241	50,603	385,329
225 Skagway City School District	1,065,007	738,443	272,639	2,076,088
226 Hooper Bay, City of (Terminated)	0	0	0	0
227 Klawock, City of	429,529	902,460	201,365	1,533,354
228 Petersburg Public School District	1,775,817	294,901	313,043	2,383,761
229 Bristol Bay Coastal RSA (Terminated)	0	0	0	0
230 Aleutians East Borough	442,978	-32,867	61,999	472,110
231 Kivalina City Council (Inactive)	0	0	0	0
232 Bering Straits CRSA	0	393,883	59,546	453,428
233 Shishmaref, City of (Terminated)	0	0	0	0

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
234 Adak Region School District (Terminated)	\$ 137,223	\$ 66,558	\$ 30,807	\$ 234,588
235 Huslia, City of	125,643	123	19,013	144,778
236 Mountain Village, City of (Terminated)	0	31,486	4,760	36,246
237 Kaltag, City of	0	0	0	0
238 Koyuk, City of (Terminated)	0	0	0	0
239 Lower Kalskag, City of (Terminated)	159,844	-729	24,054	183,169
240 Haines Borough School District	803,972	-16,915	118,984	906,041
241 Noorvik, City of	276,850	-10,932	40,200	306,119
242 Elim, City of	87,191	-5,249	12,388	94,330
243 Atka, City of	0	0	0	0
244 Aleutians East Borough School District	1,230,372	-28,781	181,652	1,383,243
245 Aleutians West CRSA	0	0	0	0
246 Delta/Greely School District	3,097,665	-280,795	425,844	3,242,714
247 Lake & Peninsula Borough	494,602	-75,654	63,335	482,283
248 Yakutat, City of	695,850	100,332	120,364	916,546
249 Unalakleet, City of	784,209	-139,697	97,435	741,946
250 Diomedea Joint Utilities (Terminated)	0	0	0	0
251 Klawock City School District	147,416	-17,141	19,694	149,970

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
252 Old Harbor, City of (Terminated)	\$ 0	\$ 0	\$ 0	\$ 0
253 Grayling, City of (Terminated)	0	0	0	0
254 Mekoryuk, City of	179,708	-10,408	25,594	194,894
255 Alaska Gateway School District	774,166	69,046	127,474	970,686
256 St. George, City of	2,081,624	-78,604	302,809	2,305,829
257 Pelican School District	0	0	0	0
258 Denali Borough	386,249	238,574	94,458	719,281
259 Allakaket, City of	63,247	-128	9,542	72,661
260 Kachemak, City of	182,416	-17,483	24,934	189,867
261 Nuiqsut, City of (Terminated)	0	0	0	0
262 Cook Inlet Housing Authority	841,316	650,070	225,462	1,716,848
263 Interior Regional Housing Authority	769,087	152,832	139,372	1,061,291
264 Yakutat City School District	372,277	87,315	69,479	529,072
265 Kake City School District	332,629	77,211	61,958	471,797
266 Quinhagak, City of	0	0	0	0
267 Aleutian Housing Authority	541,410	-47,706	74,636	568,341
268 Marshall, City of (Terminated)	0	0	0	0
270 Bering Straits Regional Housing Authority	402,131	-57,196	52,146	397,081

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
271 Egegik, City of	\$ 71,601	\$ -4,185	\$ 10,192	\$ 77,608
272 Point Hope, City of (Terminated)	146,962	-7,672	21,057	160,347
273 Anaktuvuk Pass, City of (Terminated)	0	0	0	0
275 Ilisagvik College	2,210,383	-50,773	326,482	2,486,091
276 North Pacific Rim Housing Authority	0	0	0	0
277 Kake, City of (Terminated)	11,669	142	1,785	13,596
278 Saxman Seaport	22,349	9,552	4,823	36,724
279 Tlingit-Haida Regional Housing Authority	487,959	333,505	124,186	945,650
280 Toksook Bay, City of	0	0	0	0
281 Baranof Island Housing Authority	0	0	0	0
282 Delta Junction, City of	69,609	-5,578	9,680	73,710
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

## 1.4 Adjustment to Retiree Reserve as of June 30, 2005 (continued)

	Retiree Reserve June 30, 2004	Net Change in Reserve by June 30, 2005	Amount to be Transferred	Retiree Reserve June 30, 2005
290 Upper Kalskag, City of	\$ 0	\$ 0	\$ 0	\$ 0
291 Shaktoolik, City of	0	0	0	0
292 Eek, City of (Inactive)	0	0	0	0
293 Tagiugmiullu Nunamiullu Housing Authority	0	0	0	0
294 City of Mountain Village	0	0	0	0
Unallocated Reserves	1,436,022	360,580	0	1,796,602
<b>State and Political Subdivision Totals</b>	<b>\$ 6,261,218,368</b>	<b>\$ (67,162,412)</b>	<b>\$ 936,122,021</b>	<b>\$ 7,130,177,977</b>

<sup>16</sup> Employer 119 was combined under employer 113.

<sup>17</sup> Employer 130 was combined under employer 129.

<sup>18</sup> Employer 127 was combined under employer 152.

<sup>19</sup> Employers 142 and 188 were combined under employer 162.

<sup>20</sup> Employer 269 was combined under employer 173.

<sup>21</sup> Employers 114 and 194 were combined under employer 189.



1.5 Disclosure for GASB Statement Nos. 26 & 27

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
101 Alaska, State of							
Pension:	06/30/2005	2,578,403,523	4,038,095,799	64%	1,459,692,276	779,386,962	187%
Postemployment Health:	06/30/2005	1,883,394,371	2,949,626,322	64%	1,066,231,951	779,386,962	137%
					FY06 Actuarially Determined Required Contribution:		27.86%
102 Southwest Region School District							
Pension:	06/30/2005	4,544,396	6,105,847	74%	1,561,451	2,442,792	64%
Postemployment Health:	06/30/2005	7,615,863	10,232,668	74%	2,616,805	2,442,792	107%
					FY06 Actuarially Determined Required Contribution:		20.75%
103 Annette Island School District							
Pension:	06/30/2005	2,614,481	2,523,491	104%	-90,990	448,440	-20%
Postemployment Health:	06/30/2005	3,261,150	3,147,653	104%	-113,496	448,440	-25%
					FY06 Actuarially Determined Required Contribution:		6.20%
104 Bering Strait School District							
Pension:	06/30/2005	14,376,262	17,732,469	81%	3,356,207	6,735,064	50%
Postemployment Health:	06/30/2005	17,342,139	21,390,743	81%	4,048,605	6,735,064	60%
					FY06 Actuarially Determined Required Contribution:		17.42%
105 Chatham School District							
Pension:	06/30/2005	1,498,328	2,154,592	70%	656,264	370,502	177%
Postemployment Health:	06/30/2005	3,583,625	5,153,246	70%	1,569,622	370,502	424%
					FY06 Actuarially Determined Required Contribution:		31.41%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
106 Alaska Municipal League								
Pension:	06/30/2005	606,312	1,289,608	47%	683,296	306,367	223%	
Postemployment Health:	06/30/2005	523,522	1,113,516	47%	589,995	306,367	193%	
								FY06 Actuarially Determined Required Contribution: 43.53%
107 Valdez, City of								
Pension:	06/30/2005	18,502,561	27,911,173	66%	9,408,612	4,995,703	188%	
Postemployment Health:	06/30/2005	15,918,823	24,013,596	66%	8,094,773	4,995,703	162%	
								FY06 Actuarially Determined Required Contribution: 27.59%
108 Juneau Borough School District								
Pension:	06/30/2005	20,088,359	31,612,454	64%	11,524,095	9,465,485	122%	
Postemployment Health:	06/30/2005	24,913,258	39,205,256	64%	14,291,998	9,465,485	151%	
								FY06 Actuarially Determined Required Contribution: 25.46%
109 Matanuska-Susitna Borough								
Pension:	06/30/2005	32,839,690	36,716,137	89%	3,876,447	11,677,309	33%	
Postemployment Health:	06/30/2005	26,653,332	29,799,534	89%	3,146,201	11,677,309	27%	
								FY06 Actuarially Determined Required Contribution: 22.43%
110 Matanuska-Susitna Borough School District								
Pension:	06/30/2005	39,144,083	71,071,099	55%	31,927,016	23,050,201	139%	
Postemployment Health:	06/30/2005	43,307,103	78,629,595	55%	35,322,492	23,050,201	153%	
								FY06 Actuarially Determined Required Contribution: 22.43%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
111	Anchorage School District							
	Pension:	06/30/2005	187,340,708	306,812,078	61%	119,471,370	83,326,034	143%
	Postemployment Health:	06/30/2005	192,453,795	315,185,897	61%	122,732,102	83,326,034	147%
							FY06 Actuarially Determined Required Contribution:	26.14%
112	Copper River School District							
	Pension:	06/30/2005	2,434,624	3,743,452	65%	1,308,828	1,231,047	106%
	Postemployment Health:	06/30/2005	3,642,776	5,601,092	65%	1,958,316	1,231,047	159%
							FY06 Actuarially Determined Required Contribution:	22.43%
113	University of Alaska							
	Pension:	06/30/2005	307,242,683	441,742,439	70%	134,499,756	124,699,292	108%
	Postemployment Health:	06/30/2005	294,944,776	424,060,951	70%	129,116,175	124,699,292	104%
							FY06 Actuarially Determined Required Contribution:	23.05%
115	Kenai, City of							
	Pension:	06/30/2005	17,102,074	26,569,709	64%	9,467,635	4,911,844	193%
	Postemployment Health:	06/30/2005	13,456,864	20,906,526	64%	7,449,662	4,911,844	152%
							FY06 Actuarially Determined Required Contribution:	26.17%
116	Fairbanks North Star Borough							
	Pension:	06/30/2005	49,435,293	65,124,066	76%	15,688,773	17,972,466	87%
	Postemployment Health:	06/30/2005	46,658,774	61,466,391	76%	14,807,617	17,972,466	82%
							FY06 Actuarially Determined Required Contribution:	21.55%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
117 Fairbanks North Star Borough School District								
Pension:	06/30/2005	60,310,277	91,831,306	66%	31,521,029	27,422,816	115%	
Postemployment Health:	06/30/2005	66,898,172	101,862,349	66%	34,964,177	27,422,816	128%	
								FY06 Actuarially Determined Required Contribution: 23.31%
118 Denali Borough School District								
Pension:	06/30/2005	2,467,714	3,368,742	73%	901,028	785,886	115%	
Postemployment Health:	06/30/2005	4,157,268	5,675,196	73%	1,517,928	785,886	193%	
								FY06 Actuarially Determined Required Contribution: 31.08%
120 Sitka, City and Borough								
Pension:	06/30/2005	19,413,354	34,265,943	57%	14,852,589	8,330,275	178%	
Postemployment Health:	06/30/2005	15,141,811	26,726,368	57%	11,584,557	8,330,275	139%	
								FY06 Actuarially Determined Required Contribution: 27.43%
121 Chugach School District								
Pension:	06/30/2005	412,820	679,636	61%	266,816	330,373	81%	
Postemployment Health:	06/30/2005	1,149,699	1,892,777	61%	743,078	330,373	225%	
								FY06 Actuarially Determined Required Contribution: 30.37%
122 Ketchikan Gateway Borough								
Pension:	06/30/2005	10,126,009	14,315,756	71%	4,189,747	4,219,339	99%	
Postemployment Health:	06/30/2005	9,633,741	13,619,808	71%	3,986,067	4,219,339	94%	
								FY06 Actuarially Determined Required Contribution: 24.28%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
123 Soldotna, City of								
	Pension:	06/30/2005	10,074,497	13,118,739	77%	3,044,242	2,645,255	115%
	Postemployment Health:	06/30/2005	8,516,241	11,089,620	77%	2,573,379	2,645,255	97%
								FY06 Actuarially Determined Required Contribution: 24.47%
124 Iditarod Area School District								
	Pension:	06/30/2005	5,856,309	6,845,451	86%	989,142	966,884	102%
	Postemployment Health:	06/30/2005	7,359,344	8,602,351	86%	1,243,007	966,884	129%
								FY06 Actuarially Determined Required Contribution: 22.89%
125 Kuspuk School District								
	Pension:	06/30/2005	3,823,451	4,976,663	77%	1,153,212	1,628,402	71%
	Postemployment Health:	06/30/2005	6,598,009	8,588,069	77%	1,990,060	1,628,402	122%
								FY06 Actuarially Determined Required Contribution: 21.03%
126 Juneau, City & Borough of								
	Pension:	06/30/2005	92,492,122	138,945,086	67%	46,452,964	26,910,067	173%
	Postemployment Health:	06/30/2005	72,612,551	109,081,259	67%	36,468,708	26,910,067	136%
								FY06 Actuarially Determined Required Contribution: 27.48%
128 Kodiak, City of								
	Pension:	06/30/2005	16,656,548	29,006,097	57%	12,349,549	5,904,796	209%
	Postemployment Health:	06/30/2005	12,820,219	22,325,425	57%	9,505,205	5,904,796	161%
								FY06 Actuarially Determined Required Contribution: 27.49%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
129 Fairbanks, City of								
Pension:	06/30/2005	63,037,869	137,501,826	46%	74,463,957	6,456,643	1153%	
Postemployment Health:	06/30/2005	39,397,512	85,936,119	46%	46,538,607	6,456,643	721%	
								FY06 Actuarially Determined Required Contribution: 110.21%
131 Wasilla, City of								
Pension:	06/30/2005	5,192,316	7,623,486	68%	2,431,170	4,456,043	55%	
Postemployment Health:	06/30/2005	5,181,522	7,607,638	68%	2,426,116	4,456,043	54%	
								FY06 Actuarially Determined Required Contribution: 19.18%
132 Skagway, City of								
Pension:	06/30/2005	3,029,766	4,169,131	73%	1,139,365	1,688,173	67%	
Postemployment Health:	06/30/2005	2,308,830	3,177,081	73%	868,251	1,688,173	51%	
								FY06 Actuarially Determined Required Contribution: 21.41%
133 Sitka, Greater Borough School District								
Pension:	06/30/2005	4,295,046	7,428,548	58%	3,133,502	1,922,728	163%	
Postemployment Health:	06/30/2005	6,207,986	10,737,096	58%	4,529,110	1,922,728	236%	
								FY06 Actuarially Determined Required Contribution: 31.22%
134 Palmer, City of								
Pension:	06/30/2005	7,732,896	12,203,956	63%	4,471,060	2,738,204	163%	
Postemployment Health:	06/30/2005	7,173,632	11,321,332	63%	4,147,700	2,738,204	151%	
								FY06 Actuarially Determined Required Contribution: 26.77%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
135	Wrangell, City of							
	Pension:	06/30/2005	6,360,508	11,006,674	58%	4,646,166	2,569,873	181%
	Postemployment Health:	06/30/2005	6,524,439	11,290,352	58%	4,765,912	2,569,873	185%
								FY06 Actuarially Determined Required Contribution: 27.75%
136	Bethel, City of							
	Pension:	06/30/2005	9,518,883	10,413,516	91%	894,633	5,131,978	17%
	Postemployment Health:	06/30/2005	7,779,610	8,510,777	91%	731,167	5,131,978	14%
								FY06 Actuarially Determined Required Contribution: 14.47%
137	Valdez School District							
	Pension:	06/30/2005	5,195,058	8,579,790	61%	3,384,732	1,975,738	171%
	Postemployment Health:	06/30/2005	5,641,044	9,316,348	61%	3,675,304	1,975,738	186%
								FY06 Actuarially Determined Required Contribution: 26.24%
138	Hoonah School District							
	Pension:	06/30/2005	1,051,549	2,220,084	47%	1,168,535	827,378	141%
	Postemployment Health:	06/30/2005	1,413,690	2,984,652	47%	1,570,962	827,378	190%
								FY06 Actuarially Determined Required Contribution: 84.46%
139	Nome, City of							
	Pension:	06/30/2005	8,839,077	12,110,979	73%	3,271,902	2,560,514	128%
	Postemployment Health:	06/30/2005	7,584,233	10,391,638	73%	2,807,405	2,560,514	110%
								FY06 Actuarially Determined Required Contribution: 23.47%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
140	Kotzebue, City of							
	Pension:	06/30/2005	6,821,248	7,353,733	93%	532,485	3,261,769	16%
	Postemployment Health:	06/30/2005	6,098,976	6,575,078	93%	476,101	3,261,769	15%
							FY06 Actuarially Determined Required Contribution:	10.12%
141	Galena City School District							
	Pension:	06/30/2005	2,587,717	3,901,141	66%	1,313,424	2,784,035	47%
	Postemployment Health:	06/30/2005	2,983,284	4,497,482	66%	1,514,197	2,784,035	54%
							FY06 Actuarially Determined Required Contribution:	16.76%
143	Petersburg, City of							
	Pension:	06/30/2005	12,180,039	19,002,637	64%	6,822,598	4,218,933	162%
	Postemployment Health:	06/30/2005	9,833,911	15,342,335	64%	5,508,424	4,218,933	131%
							FY06 Actuarially Determined Required Contribution:	29.02%
144	Bristol Bay Borough							
	Pension:	06/30/2005	5,153,675	6,568,110	78%	1,414,435	1,573,389	90%
	Postemployment Health:	06/30/2005	4,567,830	5,821,478	78%	1,253,648	1,573,389	80%
							FY06 Actuarially Determined Required Contribution:	20.16%
145	North Slope Borough							
	Pension:	06/30/2005	134,074,160	152,640,676	88%	18,566,516	35,314,808	53%
	Postemployment Health:	06/30/2005	102,531,895	116,730,455	88%	14,198,560	35,314,808	40%
							FY06 Actuarially Determined Required Contribution:	16.48%

<sup>22</sup> in thousands



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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
146	Wrangell School District							
	Pension:	06/30/2005	1,700,472	2,664,491	64%	964,019	756,411	127%
	Postemployment Health:	06/30/2005	2,347,615	3,678,506	64%	1,330,891	756,411	176%
								FY06 Actuarially Determined Required Contribution: 22.95%
148	Cordova, City of							
	Pension:	06/30/2005	6,331,444	10,777,360	59%	4,445,916	1,985,344	224%
	Postemployment Health:	06/30/2005	5,533,389	9,418,914	59%	3,885,525	1,985,344	196%
								FY06 Actuarially Determined Required Contribution: 26.80%
149	Nome Public Schools							
	Pension:	06/30/2005	4,307,236	6,018,001	72%	1,710,765	1,479,232	116%
	Postemployment Health:	06/30/2005	3,883,415	5,425,845	72%	1,542,430	1,479,232	104%
								FY06 Actuarially Determined Required Contribution: 27.10%
151	King Cove, City of							
	Pension:	06/30/2005	1,561,214	2,083,729	75%	522,515	932,802	56%
	Postemployment Health:	06/30/2005	2,129,791	2,842,600	75%	712,809	932,802	76%
								FY06 Actuarially Determined Required Contribution: 19.35%
152	Alaska Housing Finance Corp.							
	Pension:	06/30/2005	37,227,483	49,250,709	76%	12,023,226	16,479,292	73%
	Postemployment Health:	06/30/2005	30,878,653	40,851,420	76%	9,972,767	16,479,292	61%
								FY06 Actuarially Determined Required Contribution: 19.48%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
153	Lower Yukon School District							
	Pension:	06/30/2005	10,608,646	15,333,618	69%	4,724,972	5,169,244	91%
	Postemployment Health:	06/30/2005	16,276,467	23,525,823	69%	7,249,356	5,169,244	140%
							FY06 Actuarially Determined Required Contribution:	21.64%
154	Northwest Arctic School District							
	Pension:	06/30/2005	18,336,035	21,034,143	87%	2,698,108	8,254,231	33%
	Postemployment Health:	06/30/2005	20,367,432	23,364,455	87%	2,997,023	8,254,231	36%
							FY06 Actuarially Determined Required Contribution:	14.86%
155	Southeast Island School District							
	Pension:	06/30/2005	1,246,409	2,526,000	49%	1,279,591	681,742	188%
	Postemployment Health:	06/30/2005	2,725,607	5,523,779	49%	2,798,171	681,742	410%
							FY06 Actuarially Determined Required Contribution:	33.21%
156	Pribilof Region School District							
	Pension:	06/30/2005	1,703,465	2,174,505	78%	471,040	625,993	75%
	Postemployment Health:	06/30/2005	1,945,021	2,482,856	78%	537,835	625,993	86%
							FY06 Actuarially Determined Required Contribution:	25.82%
157	Lower Kuskokwim School District							
	Pension:	06/30/2005	34,546,183	42,667,109	81%	8,120,926	15,997,102	51%
	Postemployment Health:	06/30/2005	40,182,204	49,628,016	81%	9,445,812	15,997,102	59%
							FY06 Actuarially Determined Required Contribution:	17.22%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
158 Kodiak Island School District							
Pension:	06/30/2005	9,381,621	14,965,135	63%	5,583,514	4,552,315	123%
Postemployment Health:	06/30/2005	13,060,989	20,834,295	63%	7,773,306	4,552,315	171%
					FY06 Actuarially Determined Required Contribution:		24.35%
159 Yukon Flats School District							
Pension:	06/30/2005	3,303,747	3,423,935	96%	120,188	973,864	12%
Postemployment Health:	06/30/2005	4,469,164	4,631,750	96%	162,586	973,864	17%
					FY06 Actuarially Determined Required Contribution:		14.51%
160 Yukon Koyukuk School District							
Pension:	06/30/2005	4,218,418	4,575,883	92%	357,465	1,537,790	23%
Postemployment Health:	06/30/2005	6,888,122	7,471,817	92%	583,695	1,537,790	38%
					FY06 Actuarially Determined Required Contribution:		13.68%
161 North Slope Borough School District							
Pension:	06/30/2005	26,281,543	34,724,861	76%	8,443,318	10,132,446	83%
Postemployment Health:	06/30/2005	25,848,501	34,152,697	76%	8,304,196	10,132,446	82%
					FY06 Actuarially Determined Required Contribution:		20.08%
162 Aleutian Region School District							
Pension:	06/30/2005	2,898,698	1,495,144	194%	-1,403,554	114,895	-1222%
Postemployment Health:	06/30/2005	2,759,254	1,423,219	194%	-1,336,035	114,895	-1163%
					FY06 Actuarially Determined Required Contribution:		0.00%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
163	Cordova Community Hospital							
	Pension:	06/30/2005	3,378,350	5,212,188	65%	1,833,838	2,382,571	77%
	Postemployment Health:	06/30/2005	4,112,935	6,345,521	65%	2,232,586	2,382,571	94%
							FY06 Actuarially Determined Required Contribution:	20.01%
164	Lake & Peninsula School District							
	Pension:	06/30/2005	3,657,456	5,320,018	69%	1,662,562	1,727,691	96%
	Postemployment Health:	06/30/2005	6,011,081	8,743,527	69%	2,732,446	1,727,691	158%
							FY06 Actuarially Determined Required Contribution:	23.29%
165	Sitka Community Hospital							
	Pension:	06/30/2005	8,371,995	12,195,497	69%	3,823,502	4,252,357	90%
	Postemployment Health:	06/30/2005	10,144,931	14,778,133	69%	4,633,203	4,252,357	109%
							FY06 Actuarially Determined Required Contribution:	22.66%
166	Tanana City School District							
	Pension:	06/30/2005	552,093	590,660	93%	38,567	249,694	15%
	Postemployment Health:	06/30/2005	1,121,726	1,200,087	93%	78,361	249,694	31%
							FY06 Actuarially Determined Required Contribution:	21.59%
167	Southeast Regional Resource Center							
	Pension:	06/30/2005	2,620,906	3,838,217	68%	1,217,311	1,396,974	87%
	Postemployment Health:	06/30/2005	4,006,090	5,866,766	68%	1,860,676	1,396,974	133%
							FY06 Actuarially Determined Required Contribution:	18.77%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
168	Hydaburg City School District							
	Pension:	06/30/2005	832,893	886,879	94%	53,986	92,981	58%
	Postemployment Health:	06/30/2005	856,850	912,389	94%	55,539	92,981	60%
							FY06 Actuarially Determined Required Contribution:	23.82%
169	Tanana, City of							
	Pension:	06/30/2005	670,061	536,068	125%	-133,993	162,800	-82%
	Postemployment Health:	06/30/2005	1,255,087	1,004,107	125%	-250,981	162,800	-154%
							FY06 Actuarially Determined Required Contribution:	11.77%
170	North Pacific Fisheries Management Council							
	Pension:	06/30/2005	2,347,151	3,821,472	61%	1,474,321	1,409,367	105%
	Postemployment Health:	06/30/2005	1,486,923	2,420,906	61%	933,984	1,409,367	66%
							FY06 Actuarially Determined Required Contribution:	20.62%
171	Barrow, City of							
	Pension:	06/30/2005	2,298,065	2,524,884	91%	226,819	1,342,839	17%
	Postemployment Health:	06/30/2005	2,288,781	2,514,684	91%	225,903	1,342,839	17%
							FY06 Actuarially Determined Required Contribution:	18.63%
172	Saint Paul, City of							
	Pension:	06/30/2005	2,346,439	3,055,239	77%	708,800	1,204,591	59%
	Postemployment Health:	06/30/2005	3,813,268	4,965,158	77%	1,151,891	1,204,591	96%
							FY06 Actuarially Determined Required Contribution:	16.89%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
173	Anchorage, Municipality of							
	Pension:	06/30/2005	422,067,091	645,658,227	65%	223,591,136	141,184,017	158%
	Postemployment Health:	06/30/2005	306,883,836	469,456,344	65%	162,572,509	141,184,017	115%
							FY06 Actuarially Determined Required Contribution:	24.86%
174	Kodiak Island Borough							
	Pension:	06/30/2005	7,427,714	11,526,933	64%	4,099,219	2,132,321	192%
	Postemployment Health:	06/30/2005	7,400,740	11,485,073	64%	4,084,333	2,132,321	192%
							FY06 Actuarially Determined Required Contribution:	28.34%
175	Nome Joint Utilities							
	Pension:	06/30/2005	2,926,539	3,344,324	88%	417,785	791,095	53%
	Postemployment Health:	06/30/2005	2,402,463	2,745,431	88%	342,968	791,095	43%
							FY06 Actuarially Determined Required Contribution:	9.72%
176	Sand Point, City of							
	Pension:	06/30/2005	1,298,896	1,899,065	68%	600,169	780,444	77%
	Postemployment Health:	06/30/2005	1,599,784	2,338,983	68%	739,199	780,444	95%
							FY06 Actuarially Determined Required Contribution:	20.03%
177	Ketchikan Gateway Borough School District							
	Pension:	06/30/2005	6,756,268	9,709,337	70%	2,953,069	3,321,507	89%
	Postemployment Health:	06/30/2005	9,914,784	14,248,395	70%	4,333,611	3,321,507	130%
							FY06 Actuarially Determined Required Contribution:	21.98%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
178	Dillingham, City of							
	Pension:	06/30/2005	4,594,304	6,238,460	74%	1,644,156	2,065,357	80%
	Postemployment Health:	06/30/2005	4,221,859	5,732,729	74%	1,510,870	2,065,357	73%
							FY06 Actuarially Determined Required Contribution:	20.37%
179	Unalaska, City of							
	Pension:	06/30/2005	16,336,028	21,403,488	76%	5,067,460	9,402,784	54%
	Postemployment Health:	06/30/2005	13,081,773	17,139,757	76%	4,057,984	9,402,784	43%
							FY06 Actuarially Determined Required Contribution:	17.08%
180	Kenai Peninsula Borough							
	Pension:	06/30/2005	35,437,347	54,431,805	65%	18,994,458	14,102,683	135%
	Postemployment Health:	06/30/2005	30,616,276	47,026,635	65%	16,410,359	14,102,683	116%
							FY06 Actuarially Determined Required Contribution:	25.98%
181	Ketchikan, City of							
	Pension:	06/30/2005	23,181,274	41,278,723	56%	18,097,449	7,730,655	234%
	Postemployment Health:	06/30/2005	18,246,851	32,492,031	56%	14,245,180	7,730,655	184%
							FY06 Actuarially Determined Required Contribution:	31.72%
182	Seward, City of							
	Pension:	06/30/2005	12,915,252	16,362,388	79%	3,447,136	3,577,617	96%
	Postemployment Health:	06/30/2005	11,446,554	14,501,689	79%	3,055,135	3,577,617	85%
							FY06 Actuarially Determined Required Contribution:	21.08%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
183 Fort Yukon, City of								
	Pension:	06/30/2005	857,734	739,409	116%	-118,325	304,252	-39%
	Postemployment Health:	06/30/2005	836,746	721,316	116%	-115,430	304,252	-38%
								FY06 Actuarially Determined Required Contribution: 10.90%
184 Bristol Bay Borough School District								
	Pension:	06/30/2005	2,040,749	2,713,810	75%	673,061	594,772	113%
	Postemployment Health:	06/30/2005	3,521,547	4,682,992	75%	1,161,445	594,772	195%
								FY06 Actuarially Determined Required Contribution: 30.84%
185 Cordova Public School District								
	Pension:	06/30/2005	2,253,577	3,580,487	63%	1,326,910	647,009	205%
	Postemployment Health:	06/30/2005	2,853,056	4,532,942	63%	1,679,886	647,009	260%
								FY06 Actuarially Determined Required Contribution: 35.80%
186 Craig, City of								
	Pension:	06/30/2005	2,452,656	3,724,236	66%	1,271,580	1,397,642	91%
	Postemployment Health:	06/30/2005	3,143,704	4,773,557	66%	1,629,853	1,397,642	117%
								FY06 Actuarially Determined Required Contribution: 23.64%
187 Petersburg General Hospital								
	Pension:	06/30/2005	4,498,231	5,872,919	77%	1,374,688	3,538,629	39%
	Postemployment Health:	06/30/2005	4,878,043	6,368,804	77%	1,490,761	3,538,629	42%
								FY06 Actuarially Determined Required Contribution: 14.12%

<sup>22</sup> in thousands



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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
189 Haines Borough								
	Pension:	06/30/2005	4,554,357	6,708,865	68%	2,154,508	1,542,978	140%
	Postemployment Health:	06/30/2005	5,892,168	8,679,546	68%	2,787,378	1,542,978	181%
								FY06 Actuarially Determined Required Contribution: 30.38%
190 Kenai Peninsula Borough School District								
	Pension:	06/30/2005	27,592,416	46,196,752	60%	18,604,336	13,270,063	140%
	Postemployment Health:	06/30/2005	39,610,357	66,317,855	60%	26,707,498	13,270,063	201%
								FY06 Actuarially Determined Required Contribution: 28.21%
191 North Pole, City of								
	Pension:	06/30/2005	5,309,617	7,252,831	73%	1,943,214	1,591,173	122%
	Postemployment Health:	06/30/2005	4,212,100	5,753,644	73%	1,541,544	1,591,173	97%
								FY06 Actuarially Determined Required Contribution: 23.74%
192 Galena, City of								
	Pension:	06/30/2005	3,017,814	3,293,167	92%	275,353	1,898,082	15%
	Postemployment Health:	06/30/2005	2,621,679	2,860,887	92%	239,208	1,898,082	13%
								FY06 Actuarially Determined Required Contribution: 13.00%
193 Nenana, City of								
	Pension:	06/30/2005	1,108,308	1,360,624	81%	252,316	186,493	135%
	Postemployment Health:	06/30/2005	1,320,641	1,621,298	81%	300,656	186,493	161%
								FY06 Actuarially Determined Required Contribution: 26.91%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
195	Yupiit School District							
	Pension:	06/30/2005	370,308	652,353	57%	282,045	1,867,098	15%
	Postemployment Health:	06/30/2005	668,594	1,177,828	57%	509,234	1,867,098	27%
							FY06 Actuarially Determined Required Contribution:	13.57%
196	Nenana City Public School District							
	Pension:	06/30/2005	1,464,611	1,980,882	74%	516,271	1,402,023	37%
	Postemployment Health:	06/30/2005	1,648,348	2,229,386	74%	581,038	1,402,023	41%
							FY06 Actuarially Determined Required Contribution:	17.25%
198	Saxman, City of							
	Pension:	06/30/2005	288,549	537,333	54%	248,784	79,344	314%
	Postemployment Health:	06/30/2005	625,979	1,165,688	54%	539,710	79,344	680%
							FY06 Actuarially Determined Required Contribution:	57.99%
199	Hoonah, City of							
	Pension:	06/30/2005	1,263,853	1,701,692	74%	437,839	649,616	67%
	Postemployment Health:	06/30/2005	1,399,733	1,884,647	74%	484,913	649,616	75%
							FY06 Actuarially Determined Required Contribution:	19.53%
200	Pelican, City of							
	Pension:	06/30/2005	292,424	406,070	72%	113,646	143,018	79%
	Postemployment Health:	06/30/2005	539,073	748,574	72%	209,501	143,018	146%
							FY06 Actuarially Determined Required Contribution:	15.29%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
202	Whittier, City of							
	Pension:	06/30/2005	1,228,048	1,622,380	76%	394,332	1,110,322	36%
	Postemployment Health:	06/30/2005	1,462,049	1,931,518	76%	469,470	1,110,322	42%
								FY06 Actuarially Determined Required Contribution: 14.22%
203	Anchorage, Municipal Parking Authority							
	Pension:	06/30/2005	1,314,640	1,960,875	67%	646,235	1,124,200	57%
	Postemployment Health:	06/30/2005	2,408,406	3,592,302	67%	1,183,896	1,124,200	105%
								FY06 Actuarially Determined Required Contribution: 20.47%
204	Craig City School District							
	Pension:	06/30/2005	913,577	1,478,503	62%	564,926	708,147	80%
	Postemployment Health:	06/30/2005	1,684,081	2,725,464	62%	1,041,383	708,147	147%
								FY06 Actuarially Determined Required Contribution: 22.53%
205	Dillingham City School District							
	Pension:	06/30/2005	2,281,292	2,998,957	76%	717,665	1,204,503	60%
	Postemployment Health:	06/30/2005	3,128,751	4,113,015	76%	984,264	1,204,503	82%
								FY06 Actuarially Determined Required Contribution: 18.63%
206	Thorne Bay, City of							
	Pension:	06/30/2005	905,009	986,060	92%	81,051	247,446	33%
	Postemployment Health:	06/30/2005	1,594,508	1,737,311	92%	142,804	247,446	58%
								FY06 Actuarially Determined Required Contribution: 23.28%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
208 Akutan, City of							
Pension:	06/30/2005	1,213,245	901,310	135%	-311,935	224,588	-139%
Postemployment Health:	06/30/2005	692,613	514,536	135%	-178,077	224,588	-79%
					FY06 Actuarially Determined Required Contribution:		13.72%
209 Unalaska School District							
Pension:	06/30/2005	750,764	1,220,141	62%	469,377	844,229	56%
Postemployment Health:	06/30/2005	1,083,436	1,760,799	62%	677,363	844,229	80%
					FY06 Actuarially Determined Required Contribution:		18.74%
211 Kashunamiut School District							
Pension:	06/30/2005	1,150,437	1,796,093	64%	645,656	1,295,600	50%
Postemployment Health:	06/30/2005	2,000,881	3,123,828	64%	1,122,947	1,295,600	87%
					FY06 Actuarially Determined Required Contribution:		18.26%
215 Homer, City of							
Pension:	06/30/2005	13,667,942	19,119,524	71%	5,451,582	4,391,808	124%
Postemployment Health:	06/30/2005	12,255,197	17,143,293	71%	4,888,096	4,391,808	111%
					FY06 Actuarially Determined Required Contribution:		22.62%
218 Special Education Service Agency							
Pension:	06/30/2005	974,053	1,169,191	83%	195,138	334,387	58%
Postemployment Health:	06/30/2005	998,972	1,199,103	83%	200,131	334,387	60%
					FY06 Actuarially Determined Required Contribution:		15.48%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
219	Bartlett Memorial Hospital							
	Pension:	06/30/2005	27,105,066	35,311,458	77%	8,206,392	18,729,931	44%
	Postemployment Health:	06/30/2005	23,093,308	30,085,091	77%	6,991,784	18,729,931	37%
							FY06 Actuarially Determined Required Contribution:	16.68%
220	Northwest Arctic Borough							
	Pension:	06/30/2005	1,342,577	1,569,203	86%	226,626	990,648	23%
	Postemployment Health:	06/30/2005	1,124,458	1,314,266	86%	189,808	990,648	19%
							FY06 Actuarially Determined Required Contribution:	14.65%
221	Saint Mary's School District							
	Pension:	06/30/2005	1,125,243	1,164,457	97%	39,214	434,670	9%
	Postemployment Health:	06/30/2005	1,753,983	1,815,109	97%	61,126	434,670	14%
							FY06 Actuarially Determined Required Contribution:	17.76%
222	Selawik, City of							
	Pension:	06/30/2005	33,578	2,179	1541%	-31,399	0	
	Postemployment Health:	06/30/2005	21,842	1,418	1541%	-20,424	0	
							FY06 Actuarially Determined Required Contribution:	7.88%
223	Bristol Bay Housing Authority							
	Pension:	06/30/2005	1,114,653	1,322,692	84%	208,039	1,299,439	16%
	Postemployment Health:	06/30/2005	1,271,663	1,509,007	84%	237,344	1,299,439	18%
							FY06 Actuarially Determined Required Contribution:	16.55%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
224	Copper River Basin Regional Housing Authority							
	Pension:	06/30/2005	578,968	671,153	86%	92,185	646,317	14%
	Postemployment Health:	06/30/2005	766,355	888,376	86%	122,021	646,317	19%
							FY06 Actuarially Determined Required Contribution:	13.68%
225	Skagway City School District							
	Pension:	06/30/2005	1,369,471	1,397,165	98%	27,694	299,262	9%
	Postemployment Health:	06/30/2005	1,038,611	1,059,614	98%	21,003	299,262	7%
							FY06 Actuarially Determined Required Contribution:	17.63%
227	Klawock, City of							
	Pension:	06/30/2005	1,417,973	1,435,521	99%	17,548	604,152	3%
	Postemployment Health:	06/30/2005	1,792,154	1,814,334	99%	22,179	604,152	4%
							FY06 Actuarially Determined Required Contribution:	13.72%
228	Petersburg Public School District							
	Pension:	06/30/2005	1,268,252	1,823,358	70%	555,106	710,115	78%
	Postemployment Health:	06/30/2005	2,572,782	3,698,874	70%	1,126,092	710,115	159%
							FY06 Actuarially Determined Required Contribution:	19.54%
230	Aleutians East Borough							
	Pension:	06/30/2005	1,078,051	1,354,406	80%	276,355	735,314	38%
	Postemployment Health:	06/30/2005	760,078	954,922	80%	194,844	735,314	26%
							FY06 Actuarially Determined Required Contribution:	16.01%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
232 Bering Straits CRSA							
Pension:	06/30/2005	446,521	317,111	141%	-129,410	35,104	-369%
Postemployment Health:	06/30/2005	217,442	154,424	141%	-63,019	35,104	-180%
							FY06 Actuarially Determined Required Contribution: 23.54%
235 Huslia, City of							
Pension:	06/30/2005	110,970	197,243	56%	86,273	105,786	82%
Postemployment Health:	06/30/2005	276,238	490,999	56%	214,761	105,786	203%
							FY06 Actuarially Determined Required Contribution: 27.76%
237 Kaltag, City of							
Pension:	06/30/2005	16,333	54,416	30%	38,083	0	
Postemployment Health:	06/30/2005	58,495	194,881	30%	136,386	0	
							FY06 Actuarially Determined Required Contribution: 24.52%
240 Haines Borough School District							
Pension:	06/30/2005	594,400	989,750	60%	395,350	562,248	70%
Postemployment Health:	06/30/2005	1,331,370	2,216,897	60%	885,527	562,248	157%
							FY06 Actuarially Determined Required Contribution: 19.62%
241 Noorvik, City of							
Pension:	06/30/2005	251,661	269,733	93%	18,072	289,501	6%
Postemployment Health:	06/30/2005	383,904	411,473	93%	27,569	289,501	10%
							FY06 Actuarially Determined Required Contribution: 13.82%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
242 Elim, City of							
Pension:	06/30/2005	35,071	100,567	35%	65,496	106	61789%
Postemployment Health:	06/30/2005	104,268	298,993	35%	194,725	106	183703%
					FY06 Actuarially Determined Required Contribution:		23.07%
243 Atka, City of							
Pension:	06/30/2005	37,698	118,368	32%	80,670	105,620	76%
Postemployment Health:	06/30/2005	69,592	218,509	32%	148,917	105,620	141%
					FY06 Actuarially Determined Required Contribution:		20.16%
244 Aleutians East Borough School District							
Pension:	06/30/2005	1,140,698	1,582,663	72%	441,965	698,980	63%
Postemployment Health:	06/30/2005	1,847,954	2,563,945	72%	715,991	698,980	102%
					FY06 Actuarially Determined Required Contribution:		25.70%
245 Aleutians West CRSA							
Pension:	06/30/2005	98,759	160,215	62%	61,456	56,192	109%
Postemployment Health:	06/30/2005	135,630	220,031	62%	84,401	56,192	150%
					FY06 Actuarially Determined Required Contribution:		28.87%
246 Delta/Greely School District							
Pension:	06/30/2005	1,693,518	2,730,997	62%	1,037,479	1,062,846	98%
Postemployment Health:	06/30/2005	2,262,217	3,648,091	62%	1,385,874	1,062,846	130%
					FY06 Actuarially Determined Required Contribution:		23.06%

<sup>22</sup> in thousands



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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
247 Lake & Peninsula Borough							
Pension:	06/30/2005	405,428	865,239	47%	459,811	391,884	117%
Postemployment Health:	06/30/2005	633,774	1,352,562	47%	718,788	391,884	183%
					FY06 Actuarially Determined Required Contribution:		27.37%
248 Yakutat, City of							
Pension:	06/30/2005	604,601	965,743	63%	361,142	674,660	54%
Postemployment Health:	06/30/2005	734,148	1,172,671	63%	438,523	674,660	65%
					FY06 Actuarially Determined Required Contribution:		19.26%
249 Unalakleet, City of							
Pension:	06/30/2005	412,310	593,584	69%	181,274	242,765	75%
Postemployment Health:	06/30/2005	529,269	761,963	69%	232,694	242,765	96%
					FY06 Actuarially Determined Required Contribution:		19.64%
251 Klawock City School District							
Pension:	06/30/2005	373,560	714,839	52%	341,279	509,344	67%
Postemployment Health:	06/30/2005	890,727	1,704,484	52%	813,758	509,344	160%
					FY06 Actuarially Determined Required Contribution:		23.10%
254 Mekoryuk, City of							
Pension:	06/30/2005	58,270	66,543	88%	8,273	0	
Postemployment Health:	06/30/2005	118,445	135,261	88%	16,816	0	
					FY06 Actuarially Determined Required Contribution:		0.00%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
255 Alaska Gateway School District								
Pension:	06/30/2005	1,188,179	1,671,890	71%	483,711	1,130,322	43%	
Postemployment Health:	06/30/2005	1,758,947	2,475,018	71%	716,071	1,130,322	63%	
								FY06 Actuarially Determined Required Contribution: 16.86%
256 St. George, City of								
Pension:	06/30/2005	2,464,798	1,997,317	123%	-467,481	0		
Postemployment Health:	06/30/2005	1,422,587	1,152,775	123%	-269,812	0		
								FY06 Actuarially Determined Required Contribution: 21.33%
257 Pelican School District								
Pension:	06/30/2005	342,013	293,961	116%	-48,052	136,434	-35%	
Postemployment Health:	06/30/2005	229,899	197,598	116%	-32,301	136,434	-24%	
								FY06 Actuarially Determined Required Contribution: 13.29%
258 Denali Borough								
Pension:	06/30/2005	225,785	387,590	58%	161,805	200,171	81%	
Postemployment Health:	06/30/2005	889,327	1,526,651	58%	637,324	200,171	318%	
								FY06 Actuarially Determined Required Contribution: 46.24%
259 Allakaket, City of								
Pension:	06/30/2005	50,089	50,066	100%	-23	0		
Postemployment Health:	06/30/2005	137,229	137,166	100%	-63	0		
								FY06 Actuarially Determined Required Contribution: 14.28%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
260	Kachemak, City of							
	Pension:	06/30/2005	17,972	54,298	33%	36,326	25,838	141%
	Postemployment Health:	06/30/2005	88,971	268,795	33%	179,825	25,838	696%
								FY06 Actuarially Determined Required Contribution: 46.14%
262	Cook Inlet Housing Authority							
	Pension:	06/30/2005	2,548,278	3,046,952	84%	498,674	3,823,093	13%
	Postemployment Health:	06/30/2005	2,825,118	3,377,966	84%	552,848	3,823,093	14%
								FY06 Actuarially Determined Required Contribution: 14.68%
263	Interior Regional Housing Authority							
	Pension:	06/30/2005	1,436,924	1,571,472	91%	134,548	1,215,583	11%
	Postemployment Health:	06/30/2005	1,687,884	1,845,931	91%	158,046	1,215,583	13%
								FY06 Actuarially Determined Required Contribution: 15.02%
264	Yakutat City School District							
	Pension:	06/30/2005	421,497	478,719	88%	57,222	306,216	19%
	Postemployment Health:	06/30/2005	655,379	744,352	88%	88,973	306,216	29%
								FY06 Actuarially Determined Required Contribution: 18.24%
265	Kake City School District							
	Pension:	06/30/2005	352,482	550,617	64%	198,135	316,753	63%
	Postemployment Health:	06/30/2005	667,928	1,043,382	64%	375,453	316,753	119%
								FY06 Actuarially Determined Required Contribution: 23.74%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
266	Quinhagak, City of							
	Pension:	06/30/2005	11,779	3,263	361%	-8,516	17,860	-48%
	Postemployment Health:	06/30/2005	31,666	8,772	361%	-22,894	17,860	-128%
							FY06 Actuarially Determined Required Contribution:	8.38%
267	Aleutian Housing Authority							
	Pension:	06/30/2005	522,662	670,254	78%	147,592	775,987	19%
	Postemployment Health:	06/30/2005	806,073	1,033,697	78%	227,624	775,987	29%
							FY06 Actuarially Determined Required Contribution:	16.66%
270	Bering Straits Regional Housing Authority							
	Pension:	06/30/2005	766,558	914,229	84%	147,671	877,007	17%
	Postemployment Health:	06/30/2005	774,824	924,086	84%	149,262	877,007	17%
							FY06 Actuarially Determined Required Contribution:	15.72%
271	Egegik, City of							
	Pension:	06/30/2005	45,155	83,995	54%	38,840	43,388	90%
	Postemployment Health:	06/30/2005	49,405	91,898	54%	42,493	43,388	98%
							FY06 Actuarially Determined Required Contribution:	16.58%
275	Ilisagvik College							
	Pension:	06/30/2005	4,316,192	4,695,812	92%	379,620	4,028,414	9%
	Postemployment Health:	06/30/2005	4,279,759	4,656,174	92%	376,415	4,028,414	9%
							FY06 Actuarially Determined Required Contribution:	13.47%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
276 North Pacific Rim Housing Authority							
Pension:	06/30/2005	556,605	713,222	78%	156,617	1,077,528	15%
Postemployment Health:	06/30/2005	667,131	854,847	78%	187,716	1,077,528	17%
					FY06 Actuarially Determined Required Contribution:		13.96%
278 Saxman Seaport							
Pension:	06/30/2005	42,676	82,845	52%	40,169	62,200	65%
Postemployment Health:	06/30/2005	56,530	109,740	52%	53,210	62,200	86%
					FY06 Actuarially Determined Required Contribution:		19.35%
279 Tlingit-Haida Regional Housing Authority							
Pension:	06/30/2005	1,755,474	2,578,106	68%	822,632	2,156,273	38%
Postemployment Health:	06/30/2005	1,331,000	1,954,719	68%	623,719	2,156,273	29%
					FY06 Actuarially Determined Required Contribution:		18.59%
280 Toksook Bay, City of							
Pension:	06/30/2005	2,583	6,787	38%	4,204	0	
Postemployment Health:	06/30/2005	14,165	37,230	38%	23,065	0	
					FY06 Actuarially Determined Required Contribution:		14.69%
281 Baranof Island Housing Authority							
Pension:	06/30/2005	214,480	233,700	92%	19,220	470,340	4%
Postemployment Health:	06/30/2005	175,772	191,523	92%	15,751	470,340	3%
					FY06 Actuarially Determined Required Contribution:		12.86%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
282	Delta Junction, City of							
	Pension:	06/30/2005	95,840	131,530	73%	35,690	220,753	16%
	Postemployment Health:	06/30/2005	88,185	121,024	73%	32,839	220,753	15%
							FY06 Actuarially Determined Required Contribution:	13.76%
283	Anderson, City of							
	Pension:	06/30/2005	167,771	15,299	1097%	-152,472	44,546	-342%
	Postemployment Health:	06/30/2005	103,771	9,463	1097%	-94,308	44,546	-212%
							FY06 Actuarially Determined Required Contribution:	0.00%
284	Inter-Island Ferry Authority							
	Pension:	06/30/2005	179,320	234,081	77%	54,761	686,471	8%
	Postemployment Health:	06/30/2005	207,611	271,010	77%	63,399	686,471	9%
							FY06 Actuarially Determined Required Contribution:	13.02%
285	Hooper Bay, City of							
	Pension:	06/30/2005	12,443	7,911	157%	-4,532	57,480	-8%
	Postemployment Health:	06/30/2005	16,481	10,479	157%	-6,002	57,480	-10%
							FY06 Actuarially Determined Required Contribution:	14.65%
286	Seldovia, City of							
	Pension:	06/30/2005	19,724	34,805	57%	15,081	44,394	34%
	Postemployment Health:	06/30/2005	25,226	44,516	57%	19,290	44,394	43%
							FY06 Actuarially Determined Required Contribution:	14.48%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll	
287	Koyuk, City of							
	Pension:	06/30/2005	8,613	8,482	102%	-131	29,377	0%
	Postemployment Health:	06/30/2005	5,419	5,336	102%	-83	29,377	0%
								FY06 Actuarially Determined Required Contribution: 14.31%
288	Northwest Inupiat Housing Authority							
	Pension:	06/30/2005	301,573	509,143	59%	207,570	1,196,977	17%
	Postemployment Health:	06/30/2005	306,899	518,135	59%	211,236	1,196,977	18%
								FY06 Actuarially Determined Required Contribution: 14.97%
290	Upper Kalskag, City of							
	Pension:	06/30/2005	2,047	2,007	102%	-40	0	
	Postemployment Health:	06/30/2005	10,726	10,517	102%	-209	0	
								FY06 Actuarially Determined Required Contribution: 11.57%
291	Shaktoolik, City of							
	Pension:	06/30/2005	2,511	3,025	83%	514	60,785	1%
	Postemployment Health:	06/30/2005	5,069	6,105	83%	1,036	60,785	2%
								FY06 Actuarially Determined Required Contribution: 13.41%
293	Tagiugmiullu Nunamiullu Housing Authority							
	Pension:	06/30/2005	141,517	183,416	77%	41,899	1,440,100	3%
	Postemployment Health:	06/30/2005	90,882	117,790	77%	26,908	1,440,100	2%
								FY06 Actuarially Determined Required Contribution: 0.00%

<sup>22</sup> in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets <sup>22</sup>	Actuarial Accrued Liability <sup>22</sup>	Funded Ratio	UAAL <sup>22</sup>	Payroll <sup>22</sup>	UAAL as a Percentage of Payroll
294 City of Mountain Village							
Pension:	06/30/2005	3,102	2,769	112%	-333	37,456	-1%
Postemployment Health:	06/30/2005	2,451	2,188	112%	-263	37,456	-1%
FY06 Actuarially Determined Required Contribution:							0.00%

<sup>22</sup> in thousands