

June 2004

State of Alaska
Public Employees' Retirement System

Supplement to the Actuarial Valuation Report
as of June 30, 2003

Individual Employer Information

MERCER

Human Resource Consulting

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**1.1(a) Development of Average Employer Rate – FY06
For Police and Fire Members
State Employees Only**

Consolidated Rate 13.24%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	359,709
(2) Adjusted Assets (excluding retiree reserve)		126,187
(3) Total Unfunded Liability, (1) - (2)		233,522
(4) Expected Unfunded Liability		212,451
(5) FY03 (Gain)/Loss, (3) – (4)		21,071
(6) Amortization Factor (25 Years)		16.246963
(7) FY03 (Gain)/Loss Amortization, (5) ÷ (6)		1,297
(8) Pre-Existing Past Service Cost Amortizations		13,398
(9) Total Amortization Payments		14,695
(10) Total Salaries		90,923
(11) Past Service Rate, (9) ÷ (10)		16.16%
(12) Preliminary Total Employer Contribution Rate		29.40%
(13) FY05 Rate		13.42%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		18.42%

**1.1(b) Development of Average Employer Rate – FY06
For “Other” Members
State Employees Only**

Consolidated Rate 13.24%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	2,266,419
(2) Adjusted Assets (excluding retiree reserve)		795,066
(3) Total Unfunded Liability, (1) - (2)		1,471,353
(4) Expected Unfunded Liability		1,222,731
(5) FY03 (Gain)/Loss, (3) – (4)		248,622
(6) Amortization Factor (25 Years)		16.246963
(7) FY03 (Gain)/Loss Amortization, (5) ÷ (6)		15,303
(8) Pre-Existing Past Service Cost Amortizations		77,110
(9) Total Amortization Payments		92,413
(10) Total Salaries		641,506
(11) Past Service Rate, (9) ÷ (10)		14.41%
(12) Preliminary Total Employer Contribution Rate		27.65%
(13) FY05 Rate		12.65%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		17.65%

**1.1(c) Development of Average Employer Rate – FY06
For Police and Fire Members
Municipality of Anchorage Employees Only**

Consolidated Rate 13.24%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	27,439
(2) Adjusted Assets (excluding retiree reserve)		11,434
(3) Total Unfunded Liability, (1) - (2)		16,005
(4) Expected Unfunded Liability		11,309
(5) FY03 (Gain)/Loss, (3) – (4)		4,696
(6) Amortization Factor (25 Years)		16.246963
(7) FY03 (Gain)/Loss Amortization, (5) ÷ (6)		289
(8) Pre-Existing Past Service Cost Amortizations		713
(9) Total Amortization Payments		1,002
(10) Total Salaries		26,983
(11) Past Service Rate, (9) ÷ (10)		3.71%
(12) Preliminary Total Employer Contribution Rate		16.95%
(13) FY05 Rate		9.90%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		14.90%

**1.1(d) Development of Average Employer Rate – FY06
For “Other” Members
Municipality of Anchorage Employees Only**

Consolidated Rate 13.24%

Past Service Rate		In Thousands
(1) Accrued Liability (excluding retiree accrued liability)	\$	366,357
(2) Adjusted Assets (excluding retiree reserve)		152,669
(3) Total Unfunded Liability, (1) - (2)		213,688
(4) Expected Unfunded Liability		179,693
(5) FY03 (Gain)/Loss, (3) – (4)		33,995
(6) Amortization Factor (25 Years)		16.246963
(7) FY03 (Gain)/Loss Amortization, (5) ÷ (6)		2,092
(8) Pre-Existing Past Service Cost Amortizations		11,328
(9) Total Amortization Payments		13,420
(10) Total Salaries		97,228
(11) Past Service Rate, (9) ÷ (10)		13.80%
(12) Preliminary Total Employer Contribution Rate		27.04%
(13) FY05 Rate		8.37%
(14) Total Employer Contribution Rate, lesser of [(13) + 5%] or (12)		13.37%

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
101	Alaska, State of	2,626,128,259	921,253,316	1,704,874,943	732,429,517	13.24	14.62	27.86	
102	Southwest Region School District	9,136,665	6,572,587	2,564,078	2,160,809	13.24	7.51	20.75	
103	Annette Island School District	2,280,207	2,744,842	-464,635	396,994	13.24	-7.04	6.20	
104	Bering Strait School District	19,618,895	15,699,368	3,919,527	5,976,884	13.24	4.18	17.42	
105	Chatham School District	3,203,915	1,780,859	1,423,056	492,914	13.24	18.17	31.41	
106	Alaska Municipal League	1,199,865	-16,460	1,216,325	252,394	13.24	30.29	43.53	
107	Valdez, City of	21,023,054	10,031,760	10,991,294	4,807,608	13.24	14.35	27.59	
108	Juneau Borough School District	31,854,388	15,409,516	16,444,872	8,464,594	13.24	12.22	25.46	
109	Matanuska-Susitna Borough	28,180,298	26,604,578	1,575,720	8,941,220	13.24	9.19	22.43	1
110	Matanuska-Susitna Borough School District	58,989,502	20,373,372	38,616,130	18,637,402	13.24	9.19	22.43	1
111	Anchorage School District	220,219,357	75,120,383	145,098,974	70,719,839	13.24	12.90	26.14	
112	Copper River School District	3,351,261	1,810,691	1,540,570	1,063,303	13.24	9.19	22.43	
113	University of Alaska	397,456,804	221,183,984	176,272,820	113,096,213	13.24	9.81	23.05	
115	Kenai, City of	16,331,223	6,578,365	9,752,858	4,730,094	13.24	12.93	26.17	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
116	Fairbanks North Star Borough	64,985,545	44,059,576	20,925,969	15,923,496	13.24	8.31	21.55	
117	Fairbanks North Star Borough School District	78,224,713	41,036,276	37,188,437	23,234,011	13.24	10.07	23.31	
118	Denali Borough School District	4,337,243	2,558,143	1,779,100	628,981	13.24	17.84	31.08	
120	Sitka, City and Borough	20,167,839	4,211,401	15,956,438	7,050,924	13.24	14.19	27.43	
121	Chugach School District	1,344,935	850,125	494,810	183,301	13.24	17.13	30.37	
122	Ketchikan Gateway Borough	11,594,750	5,626,105	5,968,645	3,398,400	13.24	11.04	24.28	
123	Soldotna, City of	9,241,827	5,056,406	4,185,421	2,353,016	13.24	11.23	24.47	
124	Iditarod Area School District	7,109,394	5,366,807	1,742,587	1,158,113	13.24	9.65	22.89	
125	Kuspuk School District	7,259,267	5,206,743	2,052,524	1,658,203	13.24	7.79	21.03	
126	Juneau, City & Borough of	97,363,234	41,082,886	56,280,348	24,871,514	13.24	14.24	27.48	
128	Kodiak, City of	15,656,575	3,660,155	11,996,420	5,279,826	13.24	14.25	27.49	
129	Fairbanks, City of	28,112,877	-56,456,517	84,569,394	5,452,953	13.24	96.97	110.21	
131	Wasilla, City of	6,847,002	4,136,608	2,710,394	2,873,468	13.24	5.94	19.18	
132	Skagway, City of	3,648,091	2,021,855	1,626,236	1,252,932	13.24	8.17	21.41	
133	Sitka Borough School District	6,861,219	2,458,446	4,402,773	1,539,831	13.24	17.98	31.22	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
134	Palmer, City of	8,389,132	3,618,879	4,770,253	2,216,989	13.24	13.53	26.77	
135	Wrangell, City of	7,689,161	2,095,962	5,593,199	2,419,867	13.24	14.51	27.75	
136	Bethel, City of	11,126,151	10,201,401	924,750	4,861,988	13.24	1.23	14.47	
137	Valdez City School District	5,256,962	1,893,802	3,363,160	1,625,288	13.24	13.00	26.24	
138	Hoonah City School District	3,208,395	262,039	2,946,356	260,235	13.24	71.22	84.46	
139	Nome, City of	7,982,292	4,502,116	3,480,176	2,142,878	13.24	10.23	23.47	
140	Kotzebue, City of	6,149,723	7,600,456	-1,450,733	2,859,633	13.24	-3.12	10.12	
141	Galena City School District	4,060,001	2,438,104	1,621,897	2,912,009	13.24	3.52	16.76	
143	Petersburg, City of	12,884,488	4,531,905	8,352,583	3,341,156	13.24	15.78	29.02	
144	Bristol Bay Borough	5,369,108	3,840,558	1,528,550	1,395,866	13.24	6.92	20.16	
145	North Slope Borough	140,678,224	118,582,270	22,095,954	43,195,305	13.24	3.24	16.48	
146	Wrangell Public School District	2,351,209	1,345,875	1,005,334	654,501	13.24	9.71	22.95	
148	Cordova, City of	6,305,110	1,822,125	4,482,985	2,072,692	13.24	13.56	26.80	
149	Nome City School District	4,866,707	2,386,795	2,479,912	1,125,259	13.24	13.86	27.10	
151	King Cove, City of	2,203,783	1,430,928	772,855	797,562	13.24	6.11	19.35	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
152	Alaska Housing Finance Corp.	48,652,732	33,864,421	14,788,311	14,987,046	13.24	6.24	19.48	
153	Lower Yukon School District	17,307,273	11,383,353	5,923,920	4,441,496	13.24	8.40	21.64	
154	Northwest Arctic Borough School District	22,216,870	20,483,284	1,733,586	6,918,968	13.24	1.62	14.86	
155	Southeast Island School District	2,612,294	339,408	2,272,886	715,739	13.24	19.97	33.21	
156	Pribilof School District	2,692,775	1,774,821	917,954	457,743	13.24	12.58	25.82	
157	Lower Kuskokwim School District	46,720,104	37,497,815	9,222,289	14,698,161	13.24	3.98	17.22	
158	Kodiak Island Borough School District	15,779,284	8,357,888	7,421,396	4,203,182	13.24	11.11	24.35	
159	Yukon Flats School District	4,556,443	4,370,570	185,873	984,258	13.24	1.27	14.51	
160	Yukon/Koyukuk School District	6,439,396	6,343,719	95,677	1,740,747	13.24	0.44	13.68	
161	North Slope Borough School District	32,301,688	20,200,174	12,101,514	11,140,904	13.24	6.84	20.08	
162	Aleutian Region School District	445,723	3,127,805	-2,682,082	108,289	13.24	-13.24	0.00	
163	Cordova Community Medical Center	5,443,926	3,316,882	2,127,044	1,983,960	13.24	6.77	20.01	
164	Lake & Peninsula Borough School District	6,280,144	3,852,526	2,427,618	1,528,691	13.24	10.05	23.29	
165	Sitka Community Hospital	11,893,243	6,841,792	5,051,451	3,392,872	13.24	9.42	22.66	
166	Tanana School District	1,268,181	1,108,684	159,497	124,847	13.24	8.35	21.59	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
167	Southeast Regional Resource Center	3,497,793	2,009,130	1,488,663	1,684,979	13.24	5.53	18.77	
168	Hydaburg City School District	1,052,262	805,661	246,601	146,521	13.24	10.58	23.82	
169	Tanana, City of	1,130,520	1,180,950	-50,430	203,396	13.24	-1.47	11.77	
170	North Pacific Fisheries Management Council	2,660,723	1,190,241	1,470,482	1,255,383	13.24	7.38	20.62	
171	Barrow, City of	3,570,677	2,721,417	849,260	998,734	13.24	5.39	18.63	
172	Saint Paul, City of	4,856,978	4,210,810	646,168	1,138,986	13.24	3.65	16.89	
173	Anchorage, Municipality of	393,795,806	164,102,822	229,692,984	124,211,137	13.24	11.62	24.86	
174	Kodiak Island Borough	9,245,930	5,126,443	4,119,487	1,711,532	13.24	15.10	28.34	
175	Nome Joint Utilities	1,666,661	2,132,249	-465,588	836,462	13.24	-3.52	9.72	
176	Sand Point, City of	2,383,063	1,659,717	723,346	661,918	13.24	6.79	20.03	
177	Ketchikan Gateway Borough School District	10,386,876	6,020,282	4,366,594	3,150,098	13.24	8.74	21.98	
178	Dillingham, City of	6,917,944	4,504,470	2,413,474	2,135,274	13.24	7.13	20.37	
179	Unalaska, City of	19,765,501	14,353,665	5,411,836	8,965,748	13.24	3.84	17.08	
180	Kenai Peninsula Borough	43,576,572	19,470,565	24,106,007	11,906,898	13.24	12.74	25.98	
181	Ketchikan, City of	25,137,759	3,358,395	21,779,364	7,409,014	13.24	18.48	31.72	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
182	Seward, City of	13,462,339	9,064,487	4,397,852	3,550,888	13.24	7.84	21.08	
183	Fort Yukon, City of	832,079	946,679	-114,600	290,640	13.24	-2.34	10.90	
184	Bristol Bay Borough School District	4,015,069	2,481,013	1,534,056	551,440	13.24	17.60	30.84	
185	Cordova City School District	3,542,634	1,320,042	2,222,592	617,655	13.24	22.56	35.80	
186	Craig, City of	5,008,940	2,724,490	2,284,450	1,386,659	13.24	10.40	23.64	
187	Petersburg Medical Center	4,644,706	4,234,216	410,490	3,011,101	13.24	0.88	14.12	
189	Haines Borough	7,058,659	3,123,688	3,934,971	1,442,975	13.24	17.14	30.38	
190	Kenai Peninsula Borough School District	41,775,316	16,779,072	24,996,244	10,487,354	13.24	14.97	28.21	
191	North Pole, City of	7,288,706	4,283,867	3,004,839	1,802,741	13.24	10.50	23.74	
192	Galena, City of	3,084,088	3,144,460	-60,372	1,481,065	13.24	-0.24	13.00	
193	Nenana, City of	1,401,251	868,089	533,162	245,492	13.24	13.67	26.91	
195	Yupit School District	438,191	322,067	116,124	2,189,834	13.24	0.33	13.57	
196	Nenana City School District	2,035,015	1,371,859	663,156	1,045,076	13.24	4.01	17.25	
198	Saxman, City of	815,447	269,384	546,063	78,204	13.24	44.75	57.99	
199	Hoonah, City of	1,592,517	1,007,591	584,926	587,274	13.24	6.29	19.53	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
200	Pelican, City of	556,562	507,194	49,368	160,444	13.24	2.05	15.29	
202	Whittier, City of	1,173,880	1,048,654	125,226	786,649	13.24	0.98	14.22	
203	Anchorage Parking Authority	3,092,232	1,985,864	1,106,368	964,109	13.24	7.23	20.47	
204	Craig City School District	2,535,747	1,332,637	1,203,110	815,828	13.24	9.29	22.53	
205	Dillingham City School District	3,799,697	3,027,725	771,972	910,219	13.24	5.39	18.63	
206	Thorne Bay, City of	1,239,130	845,259	393,871	250,175	13.24	10.04	23.28	
208	Akutan, City of	998,921	978,460	20,461	297,059	13.24	0.48	13.72	
209	Unalaska City School District	2,014,949	1,322,883	692,066	795,078	13.24	5.50	18.74	
211	Kashunamiut School District	2,822,425	1,956,461	865,964	1,095,161	13.24	5.02	18.26	
214	Saint Mary's, City of	885,236	721,346	163,890	267,037	13.24	3.86	17.10	
215	Homer, City of	15,188,471	8,962,124	6,226,347	4,189,522	13.24	9.38	22.62	
216	Ruby, City of	304,761	-46,955	351,716	105,152	13.24	20.78	34.02	
218	Special Education Service Agency	1,154,230	1,004,411	149,819	423,675	13.24	2.24	15.48	
219	Bartlett Regional Hospital	33,318,994	23,721,192	9,597,802	17,610,939	13.24	3.44	16.68	
220	Northwest Arctic Borough	1,775,324	1,633,714	141,610	626,483	13.24	1.41	14.65	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
221	Saint Mary's School District	1,800,146	1,584,245	215,901	305,154	13.24	4.52	17.76	
222	Selawik, City of	33,730	40,839	-7,109	8,923	13.24	-5.36	7.88	
223	Bristol Bay Housing Authority	1,876,038	1,329,365	546,673	1,040,858	13.24	3.31	16.55	
224	Copper River Basin Regional Housing Authority	770,062	735,737	34,325	496,529	13.24	0.44	13.68	
225	Skagway City School District	741,333	495,643	245,690	356,392	13.24	4.39	17.63	
227	Klawock, City of	1,616,202	1,574,837	41,365	588,904	13.24	0.48	13.72	
228	Petersburg City School District	2,380,055	1,513,753	866,302	866,209	13.24	6.30	19.54	
230	Aleutians East Borough	1,392,749	1,107,480	285,269	654,988	13.24	2.77	16.01	
232	Bering Straits CRSA	309,607	213,553	96,054	59,613	13.24	10.30	23.54	
235	Huslia, City of	411,676	208,673	203,003	88,195	13.24	14.52	27.76	
237	Kaltag, City of	112,307	67,075	45,232	25,362	13.24	11.28	24.52	
240	Haines Borough School District	1,667,597	931,488	736,109	728,809	13.24	6.38	19.62	
241	Noorvik, City of	325,265	293,594	31,671	353,235	13.24	0.58	13.82	
242	Elim, City of	179,274	60,510	118,764	75,101	13.24	9.83	23.07	
243	Atka, City of	138,873	60,249	78,624	71,468	13.24	6.92	20.16	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
244	Aleutians East Borough School District	2,974,004	1,380,416	1,593,588	803,427	13.24	12.46	25.70	
245	Aleutians West CRSA	319,337	188,544	130,793	52,743	13.24	15.63	28.87	
246	Delta/Greely School District	2,441,876	1,071,768	1,370,108	876,057	13.24	9.82	23.06	
247	Lake & Peninsula Borough	1,179,027	449,847	729,180	327,330	13.24	14.13	27.37	
248	Yakutat, City of	826,149	345,569	480,580	500,198	13.24	6.02	19.26	
249	Unalakleet, City of	519,892	253,862	266,030	257,459	13.24	6.40	19.64	
251	Klawock City School District	1,640,089	927,839	712,250	455,926	13.24	9.86	23.10	
255	Alaska Gateway School District	2,503,590	1,679,836	823,754	1,434,384	13.24	3.62	16.86	
256	Saint George, City of	2,128,842	1,759,235	369,607	291,811	13.24	8.09	21.33	
257	Pelican City School District	450,506	455,380	-4,874	104,915	13.24	0.05	13.29	
258	Denali Borough	1,225,853	323,998	901,855	173,529	13.24	33.00	46.24	
259	Allakaket, City of	111,599	97,838	13,761	79,720	13.24	1.04	14.28	
260	Kachemak, City of	66,514	-47,194	113,708	21,669	13.24	32.90	46.14	
262	Cook Inlet Housing Authority	3,250,213	2,570,489	679,724	3,013,462	13.24	1.44	14.68	
263	Interior Regional Housing Authority	2,015,825	1,648,631	367,194	1,312,469	13.24	1.78	15.02	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
264	Yakutat School District	721,741	486,255	235,486	296,906	13.24	5.00	18.24	
265	Kake City School District	1,020,684	484,974	535,710	323,682	13.24	10.50	23.74	
266	Quinhagak, City of	20,987	35,996	-15,009	18,223	13.24	-4.86	8.38	
267	Aleutian Housing Authority	794,793	548,018	246,775	463,880	13.24	3.42	16.66	
270	Bering Straits Regional Housing Authority	1,344,017	931,979	412,038	1,042,466	13.24	2.48	15.72	
271	Egegik, City of	53,964	18,091	35,873	66,881	13.24	3.34	16.58	
275	Ilisagvik College	5,069,084	4,947,036	122,048	3,985,428	13.24	0.23	13.47	
276	North Pacific Rim Housing Authority	904,777	802,111	102,666	932,185	13.24	0.72	13.96	
277	Kake, City of	163,768	205,276	-41,508	225,361	13.24	-1.16	12.08	
278	Saxman Seaport	104,818	41,239	63,579	65,230	13.24	6.11	19.35	
279	Tlingit-Haida Regional Housing Authority	2,863,721	1,383,553	1,480,168	1,744,182	13.24	5.35	18.59	
280	Toksook Bay, City of	15,487	10,725	4,762	20,589	13.24	1.45	14.69	
281	Baranof Island Housing Authority	230,458	258,889	-28,431	460,545	13.24	-0.38	12.86	
282	Delta Junction, City of	59,750	40,872	18,878	227,954	13.24	0.52	13.76	
283	Anderson, City of	0	213,998	-213,998	40,364	13.24	-13.24	0.00	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2006 – Active Employers (continued)

		Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
284	Inter-Island Ferry Authority	113,513	138,741	-25,228	720,144	13.24	-0.22	13.02	
285	Hooper Bay, City of	79,626	29,089	50,537	223,097	13.24	1.41	14.65	
286	Seldovia, City of	49,683	28,441	21,242	111,087	13.24	1.24	14.48	
287	Koyuk, City of	9,452	5,668	3,784	22,032	13.24	1.07	14.31	
288	Northwest Inupiat Housing Authority	546,263	276,225	270,038	975,736	13.24	1.73	14.97	
289	Angoon, City of	49,884	34,003	15,881	193,756	13.24	0.56	13.80	
290	Upper Kalskag, City of	3,097	6,583	-3,486	12,833	13.24	-1.67	11.57	
291	Shaktoolik, City of	2,406	946	1,460	54,236	13.24	0.17	13.41	
292	Eek, City of	0	0	0	0	13.24	0.00	13.24	
	Subtotal	5,001,989,510	2,133,479,130	2,868,510,380	1,460,470,529				

1.2 (b) P.E.R.S Contribution Rates For Fiscal Year 2006 – No Active Employees

	Accrued Liability	Adjusted Assets	Unfunded Liability
130 Fairbanks Municipal Utility System (TERMINATED)	17,733,499	17,733,499	0
147 Alaska Unorganized Borough	979,455†	6,853,623	-5,874,168
150 Terminated Employer	42,207	2,651,865	-2,609,658
197 Unalakleet, City of	215,590†	157,461	58,129
201 Kake, City of	45,612†	-42,361	87,973
210 Stebbins, City of (TERMINATED)	0†	0	0
212 Seward General Hospital (TERMINATED)	4,691,413†	-1,304,215	5,995,628
213 Wainwright, City of	18,207†	151,127	-132,920
217 Emmonak, City of	332,168†	121,631	210,537
226 Hooper Bay, City of	0†	77,275	-77,275
229 Bristol Bay CRSA (TERMINATED)	253,835†	225,834	28,001
231 Kivalina, City of	2,831	64,083	-61,252
233 Shishmaref, City of	114,996†	42,367	72,629
234 Adak Region School District (TERMINATED)	100,213†	25,006	75,207
236 Mountain Village, City of	29,931†	123,440	-93,509
238 Koyuk, City of (TERMINATED)	0†	27,743	-27,743

1.2 (b) P.E.R.S Contribution Rates For Fiscal Year 2006 – No Active Employees (continued)

	Accrued Liability	Adjusted Assets	Unfunded Liability
239 Lower Kalskag, City of	136,405†	-13,583	149,988
250 Diomedea Joint Utilities (TERMINATED)	13,573†	8,395	5,178
252 Old Harbor, City of	199,090†	52,075	147,015
253 Grayling, City of (TERMINATED)	0	44,575	-44,575
254 Mekoryuk, City of	1,255	11,122	-9,867
261 Nuiqsut, City of	1,504†	81,933	-80,429
268 Marshall, City of	0†	57,045	-57,045
269 Anchorage Telephone Utility (TERMINATED)	18,420,847	9,175,120	9,245,727
272 Point Hope, City of	1,423†	13,805	-12,382
273 Anaktuvuk Pass, City of	33,336†	5,876	27,460
Subtotal	43,367,390	36,344,741	7,022,649

	Accrued Liability*	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate
State & Political Subdivision Totals	5,044,196,103	2,191,434,300	2,852,761,803	1,460,783,370	13.24	12.39	25.63

† Termination liability

* Excluding termination liability increase

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006

	FY05				FY06					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
101 Alaska, State of	13.31	12.40	25.71	12.75	13.24	14.62	27.86	15.11	5.00	17.75
102 Southwest Region School District	13.31	7.12	20.43	10.30	13.24	7.51	20.75	10.45	5.00	15.30
103 Annette Island School District	13.31	2.28	15.59	5.00	13.24	-7.04	6.20	1.20		6.20
104 Bering Strait School District	13.31	5.21	18.52	8.82	13.24	4.18	17.42	8.60	5.00	13.82
105 Chatham School District	13.31	12.47	25.78	10.93	13.24	18.17	31.41	20.48	5.00	15.93
106 Alaska Municipal League	13.31	22.47	35.78	35.49	13.24	30.29	43.53	8.04	5.00	40.49
107 Valdez, City of	13.31	12.00	25.31	8.91	13.24	14.35	27.59	18.68	5.00	13.91
108 Juneau Borough School District	13.31	10.82	24.13	12.93	13.24	12.22	25.46	12.53	5.00	17.93
109 Matanuska-Susitna Borough	13.31	9.26	22.57	10.99	13.24	9.19	22.43	11.44	5.00	15.99
110 Matanuska-Susitna Borough School District	13.31	9.26	22.57	10.99	13.24	9.19	22.43	11.44	5.00	15.99
111 Anchorage School District	13.31	11.71	25.02	14.25	13.24	12.90	26.14	11.89	5.00	19.25
112 Copper River School District	13.31	10.43	23.74	13.26	13.24	9.19	22.43	9.17	5.00	18.26
113 University of Alaska	13.31	9.73	23.04	10.58	13.24	9.81	23.05	12.47	5.00	15.58
115 Kenai, City of	13.31	9.29	22.60	8.67	13.24	12.93	26.17	17.50	5.00	13.67
116 Fairbanks North Star Borough	13.31	9.13	22.44	10.93	13.24	8.31	21.55	10.62	5.00	15.93
117 Fairbanks North Star Borough School District	13.31	9.48	22.79	10.91	13.24	10.07	23.31	12.40	5.00	15.91
118 Denali Borough School District	13.31	14.15	27.46	13.63	13.24	17.84	31.08	17.45	5.00	18.63
120 Sitka, City and Borough	13.31	11.23	24.54	14.02	13.24	14.19	27.43	13.41	5.00	19.02
121 Chugach School District	13.31	17.73	31.04	10.21	13.24	17.13	30.37	20.16	5.00	15.21
122 Ketchikan Gateway Borough	13.31	8.48	21.79	10.49	13.24	11.04	24.28	13.79	5.00	15.49

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006 (continued)

	FY05				FY06					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
123 Soldotna, City of	13.31	10.92	24.23	9.46	13.24	11.23	24.47	15.01	5.00	14.46
124 Iditarod Area School District	13.31	12.49	25.80	13.95	13.24	9.65	22.89	8.94	5.00	18.95
125 Kuspuk School District	13.31	5.75	19.06	9.92	13.24	7.79	21.03	11.11	5.00	14.92
126 Juneau, City & Borough of	13.31	12.86	26.17	11.22	13.24	14.24	27.48	16.26	5.00	16.22
128 Kodiak, City of	13.31	10.84	24.15	11.21	13.24	14.25	27.49	16.28	5.00	16.21
129 Fairbanks, City of	13.31	60.99	74.30	25.67	13.24	96.97	110.21	84.54	5.00	30.67
131 Wasilla, City of	13.31	5.10	18.41	11.44	13.24	5.94	19.18	7.74	5.00	16.44
132 Skagway, City of	13.31	6.95	20.26	14.63	13.24	8.17	21.41	6.78	5.00	19.63
133 Sitka Borough School District	13.31	14.02	27.33	14.04	13.24	17.98	31.22	17.18	5.00	19.04
134 Palmer, City of	13.31	10.81	24.12	13.54	13.24	13.53	26.77	13.23	5.00	18.54
135 Wrangell, City of	13.31	12.48	25.79	11.72	13.24	14.51	27.75	16.03	5.00	16.72
136 Bethel, City of	13.31	2.94	16.25	8.70	13.24	1.23	14.47	5.77	5.00	13.70
137 Valdez City School District	13.31	11.22	24.53	5.35	13.24	13.00	26.24	20.89	5.00	10.35
138 Hoonah City School District	13.31	33.80	47.11	30.36	13.24	71.22	84.46	54.10	5.00	35.36
139 Nome, City of	13.31	8.59	21.90	5.50	13.24	10.23	23.47	17.97	5.00	10.50
140 Kotzebue, City of	13.31	0.26	13.57	5.00	13.24	-3.12	10.12	5.12	5.00	10.00
141 Galena City School District	13.31	3.66	16.97	12.65	13.24	3.52	16.76	4.11		16.76
143 Petersburg, City of	13.31	15.00	28.31	18.53	13.24	15.78	29.02	10.49	5.00	23.53
144 Bristol Bay Borough	13.31	8.12	21.43	7.99	13.24	6.92	20.16	12.17	5.00	12.99
145 North Slope Borough	13.31	3.51	16.82	7.64	13.24	3.24	16.48	8.84	5.00	12.64

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006 (continued)

	FY05				FY06					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
146 Wrangell Public School District	13.31	9.04	22.35	9.96	13.24	9.71	22.95	12.99	5.00	14.96
148 Cordova, City of	13.31	11.91	25.22	9.77	13.24	13.56	26.80	17.03	5.00	14.77
149 Nome City School District	13.31	10.31	23.62	15.79	13.24	13.86	27.10	11.31	5.00	20.79
151 King Cove, City of	13.31	4.82	18.13	9.63	13.24	6.11	19.35	9.72	5.00	14.63
152 Alaska Housing Finance Corp.	13.31	7.09	20.40	11.14	13.24	6.24	19.48	8.34	5.00	16.14
153 Lower Yukon School District	13.31	8.24	21.55	7.47	13.24	8.40	21.64	14.17	5.00	12.47
154 Northwest Arctic Borough School District	13.31	3.30	16.61	5.00	13.24	1.62	14.86	9.86	5.00	10.00
155 Southeast Island School District	13.31	13.65	26.96	15.55	13.24	19.97	33.21	17.66	5.00	20.55
156 Pribilof School District	13.31	7.45	20.76	15.53	13.24	12.58	25.82	10.29	5.00	20.53
157 Lower Kuskokwim School District	13.31	4.60	17.91	8.79	13.24	3.98	17.22	8.43	5.00	13.79
158 Kodiak Island Borough School District	13.31	9.97	23.28	9.85	13.24	11.11	24.35	14.50	5.00	14.85
159 Yukon Flats School District	13.31	3.57	16.88	5.00	13.24	1.27	14.51	9.51	5.00	10.00
160 Yukon/Koyukuk School District	13.31	3.82	17.13	5.00	13.24	0.44	13.68	8.68	5.00	10.00
161 North Slope Borough School District	13.31	5.87	19.18	11.03	13.24	6.84	20.08	9.05	5.00	16.03
162 Aleutian Region School District	13.31	-13.31	0.00	0.00	13.24	-13.24	0.00	0.00		0.00
163 Cordova Community Medical Center	13.31	5.90	19.21	10.14	13.24	6.77	20.01	9.87	5.00	15.14
164 Lake & Peninsula Borough School District	13.31	7.22	20.53	11.58	13.24	10.05	23.29	11.71	5.00	16.58
165 Sitka Community Hospital	13.31	8.70	22.01	11.96	13.24	9.42	22.66	10.70	5.00	16.96
166 Tanana School District	13.31	16.91	30.22	24.30	13.24	8.35	21.59	-2.71		21.59
167 Southeast Regional Resource Center	13.31	4.23	17.54	10.28	13.24	5.53	18.77	8.49	5.00	15.28

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006 (continued)

	FY05				FY06					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
168 Hydaburg City School District	13.31	5.45	18.76	5.00	13.24	10.58	23.82	18.82	5.00	10.00
169 Tanana, City of	13.31	2.34	15.65	15.65	13.24	-1.47	11.77	-3.88		11.77
170 North Pacific Fisheries Management Council	13.31	8.35	21.66	13.04	13.24	7.38	20.62	7.58	5.00	18.04
171 Barrow, City of	13.31	6.63	19.94	12.86	13.24	5.39	18.63	5.77	5.00	17.86
172 Saint Paul, City of	13.31	5.83	19.14	7.35	13.24	3.65	16.89	9.54	5.00	12.35
173 Anchorage, Municipality of	13.31	9.89	23.20	8.65	13.24	11.62	24.86	16.21	5.00	13.65
174 Kodiak Island Borough	13.31	9.59	22.90	5.00	13.24	15.10	28.34	23.34	5.00	10.00
175 Nome Joint Utilities	13.31	-3.44	9.87	5.00	13.24	-3.52	9.72	4.72		9.72
176 Sand Point, City of	13.31	2.56	15.87	7.11	13.24	6.79	20.03	12.92	5.00	12.11
177 Ketchikan Gateway Borough School District	13.31	7.77	21.08	10.86	13.24	8.74	21.98	11.12	5.00	15.86
178 Dillingham, City of	13.31	6.80	20.11	11.18	13.24	7.13	20.37	9.19	5.00	16.18
179 Unalaska, City of	13.31	5.01	18.32	12.09	13.24	3.84	17.08	4.99		17.08
180 Kenai Peninsula Borough	13.31	12.03	25.34	12.81	13.24	12.74	25.98	13.17	5.00	17.81
181 Ketchikan, City of	13.31	15.47	28.78	19.92	13.24	18.48	31.72	11.80	5.00	24.92
182 Seward, City of	13.31	9.16	22.47	8.74	13.24	7.84	21.08	12.34	5.00	13.74
183 Fort Yukon, City of	13.31	3.52	16.83	5.00	13.24	-2.34	10.90	5.90	5.00	10.00
184 Bristol Bay Borough School District	13.31	16.26	29.57	12.10	13.24	17.60	30.84	18.74	5.00	17.10
185 Cordova City School District	13.31	17.77	31.08	10.46	13.24	22.56	35.80	25.34	5.00	15.46
186 Craig, City of	13.31	8.72	22.03	15.33	13.24	10.40	23.64	8.31	5.00	20.33
187 Petersburg Medical Center	13.31	2.01	15.32	6.00	13.24	0.88	14.12	8.12	5.00	11.00

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006 (continued)

		FY05				FY06					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
189	Haines Borough	13.31	11.04	24.35	17.17	13.24	17.14	30.38	13.21	5.00	22.17
190	Kenai Peninsula Borough School District	13.31	11.17	24.48	11.81	13.24	14.97	28.21	16.40	5.00	16.81
191	North Pole, City of	13.31	9.25	22.56	10.00	13.24	10.50	23.74	13.74	5.00	15.00
192	Galena, City of	13.31	0.34	13.65	5.00	13.24	-0.24	13.00	8.00	5.00	10.00
193	Nenana, City of	13.31	8.75	22.06	14.46	13.24	13.67	26.91	12.45	5.00	19.46
195	Yupiiit School District	13.31	0.00	13.31	13.31	13.24	0.33	13.57	0.26		13.57
196	Nenana City School District	13.31	5.04	18.35	11.92	13.24	4.01	17.25	5.33	5.00	16.92
198	Saxman, City of	13.31	14.53	27.84	27.84	13.24	44.75	57.99	30.15	5.00	32.84
199	Hoonah, City of	13.31	6.42	19.73	10.75	13.24	6.29	19.53	8.78	5.00	15.75
200	Pelican, City of	13.31	8.76	22.07	8.86	13.24	2.05	15.29	6.43	5.00	13.86
202	Whittier, City of	13.31	-0.04	13.27	5.00	13.24	0.98	14.22	9.22	5.00	10.00
203	Anchorage Parking Authority	13.31	6.67	19.98	9.18	13.24	7.23	20.47	11.29	5.00	14.18
204	Craig City School District	13.31	6.83	20.14	13.74	13.24	9.29	22.53	8.79	5.00	18.74
205	Dillingham City School District	13.31	5.64	18.95	8.53	13.24	5.39	18.63	10.10	5.00	13.53
206	Thorne Bay, City of	13.31	13.74	27.05	10.10	13.24	10.04	23.28	13.18	5.00	15.10
208	Akutan, City of	13.31	2.34	15.65	9.09	13.24	0.48	13.72	4.63		13.72
209	Unalaska City School District	13.31	5.38	18.69	12.74	13.24	5.50	18.74	6.00	5.00	17.74
211	Kashunamiut School District	13.31	6.02	19.33	13.55	13.24	5.02	18.26	4.71		18.26
214	Saint Mary's, City of	13.31	3.16	16.47	15.24	13.24	3.86	17.10	1.86		17.10
215	Homer, City of	13.31	9.04	22.35	7.92	13.24	9.38	22.62	14.70	5.00	12.92

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006 (continued)

		FY05				FY06					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
216	Ruby, City of	13.31	7.53	20.84	13.00	13.24	20.78	34.02	21.02	5.00	18.00
218	Special Education Service Agency	13.31	2.47	15.78	10.67	13.24	2.24	15.48	4.81		15.48
219	Bartlett Regional Hospital	13.31	3.85	17.16	11.13	13.24	3.44	16.68	5.55	5.00	16.13
220	Northwest Arctic Borough	13.31	0.89	14.20	9.33	13.24	1.41	14.65	5.32	5.00	14.33
221	Saint Mary's School District	13.31	5.25	18.56	5.00	13.24	4.52	17.76	12.76	5.00	10.00
222	Selawik, City of	13.31	-2.30	11.01	11.01	13.24	-5.36	7.88	-3.13		7.88
223	Bristol Bay Housing Authority	13.31	2.97	16.28	12.66	13.24	3.31	16.55	3.89		16.55
224	Copper River Basin Regional Housing Authority	13.31	0.60	13.91	11.35	13.24	0.44	13.68	2.33		13.68
225	Skagway City School District	13.31	6.31	19.62	15.34	13.24	4.39	17.63	2.29		17.63
227	Klawock, City of	13.31	1.41	14.72	6.19	13.24	0.48	13.72	7.53	5.00	11.19
228	Petersburg City School District	13.31	5.11	18.42	8.28	13.24	6.30	19.54	11.26	5.00	13.28
230	Aleutians East Borough	13.31	2.67	15.98	14.83	13.24	2.77	16.01	1.18		16.01
232	Bering Straits CRSA	13.31	14.47	27.78	27.78	13.24	10.30	23.54	-4.24		23.54
235	Huslia, City of	13.31	14.55	27.86	13.27	13.24	14.52	27.76	14.49	5.00	18.27
237	Kaltag, City of	13.31	11.89	25.20	13.49	13.24	11.28	24.52	11.03	5.00	18.49
240	Haines Borough School District	13.31	5.08	18.39	12.64	13.24	6.38	19.62	6.98	5.00	17.64
241	Noorvik, City of	13.31	1.18	14.49	9.40	13.24	0.58	13.82	4.42		13.82
242	Elim, City of	13.31	1.80	15.11	9.31	13.24	9.83	23.07	13.76	5.00	14.31
243	Atka, City of	13.31	6.49	19.80	15.00	13.24	6.92	20.16	5.16	5.00	20.00
244	Aleutians East Borough School District	13.31	7.52	20.83	16.05	13.24	12.46	25.70	9.65	5.00	21.05

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006 (continued)

	FY05				FY06					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
245 Aleutians West CRSA	13.31	15.45	28.76	16.56	13.24	15.63	28.87	12.31	5.00	21.56
246 Delta/Greely School District	13.31	8.04	21.35	10.79	13.24	9.82	23.06	12.27	5.00	15.79
247 Lake & Peninsula Borough	13.31	9.51	22.82	17.90	13.24	14.13	27.37	9.47	5.00	22.90
248 Yakutat, City of	13.31	5.13	18.44	13.78	13.24	6.02	19.26	5.48	5.00	18.78
249 Unalakleet, City of	13.31	1.57	14.88	9.87	13.24	6.40	19.64	9.77	5.00	14.87
251 Klawock City School District	13.31	8.57	21.88	15.43	13.24	9.86	23.10	7.67	5.00	20.43
255 Alaska Gateway School District	13.31	3.81	17.12	10.23	13.24	3.62	16.86	6.63	5.00	15.23
256 Saint George, City of	13.31	10.25	23.56	8.78	13.24	8.09	21.33	12.55	5.00	13.78
257 Pelican City School District	13.31	19.46	32.77	14.83	13.24	0.05	13.29	-1.54		13.29
258 Denali Borough	13.31	13.48	26.79	29.00	13.24	33.00	46.24	17.24	5.00	34.00
259 Allakaket, City of	13.31	-1.49	11.82	5.00	13.24	1.04	14.28	9.28	5.00	10.00
260 Kachemak, City of	13.31	9.61	22.92	20.37	13.24	32.90	46.14	25.77	5.00	25.37
262 Cook Inlet Housing Authority	13.31	2.60	15.91	12.39	13.24	1.44	14.68	2.29		14.68
263 Interior Regional Housing Authority	13.31	3.44	16.75	12.59	13.24	1.78	15.02	2.43		15.02
264 Yakutat School District	13.31	4.22	17.53	12.96	13.24	5.00	18.24	5.28	5.00	17.96
265 Kake City School District	13.31	9.21	22.52	14.12	13.24	10.50	23.74	9.62	5.00	19.12
266 Quinhagak, City of	13.31	5.68	18.99	12.33	13.24	-4.86	8.38	-3.95		8.38
267 Aleutian Housing Authority	13.31	5.93	19.24	14.16	13.24	3.42	16.66	2.50		16.66
270 Bering Straits Regional Housing Authority	13.31	1.96	15.27	14.10	13.24	2.48	15.72	1.62		15.72
271 Egegik, City of	13.31	1.23	14.54	8.80	13.24	3.34	16.58	7.78	5.00	13.80

1.3 P.E.R.S Contribution Rates For Fiscal Years 2005 & 2006 (continued)

	FY05				FY06					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
275 Ilisagvik College	13.31	1.67	14.98	10.48	13.24	0.23	13.47	2.99		13.47
276 North Pacific Rim Housing Authority	13.31	1.60	14.91	11.58	13.24	0.72	13.96	2.38		13.96
277 Kake, City of	13.31	-0.82	12.49	11.99	13.24	-1.16	12.08	0.09		12.08
278 Saxman Seaport	13.31	8.19	21.50	14.14	13.24	6.11	19.35	5.21	5.00	19.14
279 Tlingit-Haida Regional Housing Authority	13.31	5.12	18.43	15.52	13.24	5.35	18.59	3.07		18.59
280 Toksook Bay, City of	13.31	1.50	14.81	10.00	13.24	1.45	14.69	4.69		14.69
281 Baranof Island Housing Authority	13.31	0.02	13.33	10.41	13.24	-0.38	12.86	2.45		12.86
282 Delta Junction, City of	13.31	1.89	15.20	14.10	13.24	0.52	13.76	-0.34		13.76
283 Anderson, City of	13.31	-13.31	0.00	0.00	13.24	-13.24	0.00	0.00		0.00
284 Inter-Island Ferry Authority	13.31	0.02	13.33	10.58	13.24	-0.22	13.02	2.44		13.02
285 Hooper Bay, City of	13.31	0.27	13.58	10.42	13.24	1.41	14.65	4.23		14.65
286 Seldovia, City of	13.31	2.99	16.30	10.42	13.24	1.24	14.48	4.06		14.48
287 Koyuk, City of	13.31	0.66	13.97	10.42	13.24	1.07	14.31	3.89		14.31
288 Northwest Inupiat Housing Authority	13.31	2.28	15.59	10.42	13.24	1.73	14.97	4.55		14.97
289 Angoon, City of	13.31	1.57	14.88	10.42	13.24	0.56	13.80	3.38		13.80
290 Upper Kalskag, City of	13.31	0.00	13.31	10.42	13.24	-1.67	11.57	1.15		11.57
291 Shaktoolik, City of	13.31	0.00	13.31	10.42	13.24	0.17	13.41	2.99		13.41
292 Eek, City of	13.31	0.00	13.31	10.42	13.24	0.00	13.24	2.82		13.24
State & Political Subdivision Totals	13.31	11.60	24.91	11.77	13.24	12.39	25.63	13.86	5.00	16.77

1.4 Adjustment to Retiree Reserve as of June 30, 2003

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
101 Alaska, State of	2,942,372,054	-584,013,214	868,654,432	3,227,013,272
102 Southwest Region School District	3,206,831	-513,189	992,149	3,685,792
103 Annette Island School District	1,229,578	455,058	620,502	2,305,138
104 Bering Strait School District	9,694,560	-1,170,811	3,139,553	11,663,301
105 Chatham School District	2,014,277	-370,684	605,385	2,248,977
106 Alaska Municipal League	670,440	-106,563	207,693	771,570
107 Valdez, City of	21,165,797	-5,549,817	5,751,835	21,367,814
108 Juneau Borough School District	21,473,107	-4,868,404	6,116,011	22,720,715
109 Matanuska-Susitna Borough	18,522,030	-1,100,262	6,416,961	23,838,728
110 Matanuska-Susitna Borough School District	45,776,275	-5,384,289	14,877,582	55,269,568
111 Anchorage School District	243,435,760	-46,158,497	72,663,144	269,940,407
112 Copper River School District	2,750,037	-141,845	960,675	3,568,867
113 University of Alaska	278,400,515	-57,429,755	81,390,171	302,360,932
115 Kenai, City of	21,454,784	-5,124,754	6,014,841	22,344,872
116 Fairbanks North Star Borough	30,980,993	-5,052,807	9,550,130	35,478,316
117 Fairbanks North Star Borough School District	63,212,352	-10,818,347	19,298,286	71,692,291

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
118 Denali Borough School District	2,180,906	-397,056	657,045	2,440,895
120 Sitka, City and Borough	26,935,072	-6,477,930	7,534,980	27,992,122
121 Chugach School District	449,104	-107,477	125,832	467,459
122 Ketchikan Gateway Borough	9,566,290	-2,142,994	2,734,223	10,157,519
123 Soldotna, City of	9,098,899	-1,689,105	2,729,250	10,139,043
124 Iditarod Area School District	3,673,177	-84,326	1,321,882	4,910,732
125 Kuspuk School District	2,882,535	-666,582	816,202	3,032,155
126 Juneau, City & Borough of	96,301,679	-17,164,317	29,148,669	108,286,031
128 Kodiak, City of	25,836,652	-6,571,929	7,095,776	26,360,499
129 Fairbanks, City of	109,797,425	-26,668,357	30,618,934	113,748,002
130 Fairbanks Municipal Utility System (TERMINATED)	33,124,502	-5,757,562	10,080,066	37,447,006
131 Wasilla, City of	3,513,657	-765,325	1,012,293	3,760,625
132 Skagway, City of	1,602,986	-407,160	440,459	1,636,285
133 Sitka Borough School District	6,369,033	-961,810	1,991,643	7,398,866
134 Palmer, City of	8,200,097	-1,765,054	2,370,220	8,805,263
135 Wrangell, City of	9,905,529	-2,698,211	2,654,672	9,861,990
136 Bethel, City of	3,295,855	-849,649	901,011	3,347,216

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
137 Valdez City School District	8,489,030	-1,674,297	2,510,071	9,324,804
138 Hoonah City School District	1,562,153	-403,476	426,776	1,585,453
139 Nome, City of	9,619,672	-1,771,248	2,890,810	10,739,234
140 Kotzebue, City of	2,300,197	533,629	1,043,783	3,877,609
141 Galena City School District	1,229,122	-109,333	412,452	1,532,240
143 Petersburg, City of	11,589,801	-616,093	4,041,946	15,015,655
144 Bristol Bay Borough	3,925,059	-636,591	1,211,242	4,499,710
145 North Slope Borough	84,328,388	-15,766,928	25,253,246	93,814,706
146 Wrangell Public School District	1,984,089	-282,844	626,619	2,327,864
147 Alaska Unorganized Borough (Inactive)	1,231,809	174,569	518,011	1,924,389
148 Cordova, City of	8,372,821	-1,780,391	2,428,190	9,020,619
149 Nome City School District	3,244,591	-650,362	955,533	3,549,762
151 King Cove, City of	1,457,571	-344,438	410,000	1,523,134
152 Alaska Housing Finance Corp.	20,933,781	-3,730,711	6,336,407	23,539,477
153 Lower Yukon School District	12,478,215	-3,034,734	3,478,318	12,921,799
154 Northwest Arctic Borough School District	11,370,525	-1,762,479	3,538,932	13,146,978
155 Southeast Island School District	2,731,119	-439,099	844,220	3,136,239

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
156 Pribilof School District	802,608	-228,147	211,591	786,052
157 Lower Kuskokwim School District	21,770,687	-3,634,489	6,680,107	24,816,305
158 Kodiak Island Borough School District	11,401,940	-2,527,161	3,268,848	12,143,627
159 Yukon Flats School District	2,555,205	-745,224	666,670	2,476,651
160 Yukon/Koyukuk School District	2,202,054	125,139	857,175	3,184,368
161 North Slope Borough School District	23,255,303	-5,326,087	6,603,869	24,533,086
162 Aleutian Region School District	1,580,511	-383,643	440,843	1,637,711
163 Cordova Community Medical Center	2,477,203	-224,553	829,719	3,082,369
164 Lake & Peninsula Borough School District	3,665,881	-493,827	1,168,363	4,340,417
165 Sitka Community Hospital	7,023,661	26,905	2,596,935	9,647,501
166 Tanana School District	8,520	-1,887	2,443	9,076
167 Southeast Regional Resource Center	2,619,459	-316,285	848,328	3,151,503
168 Hydaburg City School District	414,887	-171,054	89,811	333,645
169 Tanana, City of	124,048	-54,700	25,543	94,890
170 North Pacific Fisheries Management Council	1,795,399	-78,956	632,218	2,348,660
171 Barrow, City of	894,896	-100,818	292,483	1,086,560
172 Saint Paul, City of	542,577	339,947	325,060	1,207,585

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
173 Anchorage, Municipality of	468,103,554	-104,293,931	134,002,017	497,811,639
174 Kodiak Island Borough	9,185,660	-2,323,051	2,527,705	9,390,314
175 Nome Joint Utilities	3,268,337	-837,521	895,343	3,326,159
176 Sand Point, City of	767,213	-199,845	208,979	776,348
177 Ketchikan Gateway Borough School District	7,299,092	-1,428,365	2,162,365	8,033,092
178 Dillingham, City of	2,435,905	-640,038	661,472	2,457,339
179 Unalaska, City of	7,991,744	-1,491,580	2,394,206	8,894,369
180 Kenai Peninsula Borough	33,822,867	-6,898,915	9,916,901	36,840,853
181 Ketchikan, City of	30,900,155	-5,500,615	9,355,414	34,754,953
182 Seward, City of	8,740,020	-1,011,992	2,846,465	10,574,492
183 Fort Yukon, City of	285,212	-50,652	86,396	320,956
184 Bristol Bay Borough School District	1,687,124	-427,451	463,976	1,723,649
185 Cordova City School District	2,984,582	-589,498	882,181	3,277,265
186 Craig, City of	1,118,824	-257,049	317,418	1,179,193
187 Petersburg Medical Center	3,224,075	-389,712	1,043,981	3,878,343
189 Haines Borough	3,569,885	-561,447	1,108,098	4,116,535
190 Kenai Peninsula Borough School District	41,219,544	-7,912,654	12,267,929	45,574,819

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
191 North Pole, City of	3,617,471	-1,207,037	887,835	3,298,269
192 Galena, City of	1,650,450	-414,450	455,256	1,691,255
193 Nenana, City of	856,501	-233,881	229,330	851,950
195 Yupiit School District	0	0	0	0
196 Nenana City School District	507,141	-133,480	137,630	511,291
197 Unalakleet, City of (Inactive)	491,638	-122,578	135,936	504,996
198 Saxman, City of	369,695	-62,445	113,169	420,419
199 Hoonah, City of	1,006,122	-309,500	256,587	953,208
200 Pelican, City of	199,581	-49,969	55,107	204,720
201 City of Kake (Inactive)	0	0	0	0
202 Whittier, City of	1,398,043	-343,366	388,469	1,443,146
203 Anchorage Parking Authority	1,287,836	-539,563	275,611	1,023,884
204 Craig City School District	598,048	-210,864	142,611	529,795
205 Dillingham City School District	1,655,997	-435,070	449,704	1,670,631
206 Thorne Bay, City of	292,871	135,711	157,860	586,441
207 Scammon Bay, City of (Inactive)	0	0	0	0
208 Akutan, City of	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
209 Unalaska City School District	98,982	-25,502	27,065	100,546
210 Stebbins, City of (TERMINATED)	0	0	0	0
211 Kashunamiut School District	533,912	-120,691	152,202	565,423
212 Seward General Hospital (TERMINATED)	3,917,183	-912,043	1,106,884	4,112,024
213 Wainwright, City of (Inactive)	65,521	-16,354	18,110	67,276
214 Saint Mary's, City of	208,709	-13,551	71,883	267,041
215 Homer, City of	11,901,291	-2,551,900	3,443,662	12,793,052
216 Ruby, City of	427,131	-104,762	118,738	441,107
217 Emmonak, City of (Inactive)	134,254	-33,606	37,072	137,720
218 Special Education Service Agency	485,615	-52,497	159,530	592,649
219 Bartlett Regional Hospital	15,789,356	-2,796,332	4,785,721	17,778,745
220 Northwest Arctic Borough	294,767	-76,833	80,271	298,205
221 Saint Mary's School District	754,110	11,647	282,051	1,047,808
222 Selawik, City of	0	0	0	0
223 Bristol Bay Housing Authority	173,703	-43,060	48,120	178,763
224 Copper River Basin Regional Housing Authority	205,291	-52,104	56,423	209,610
225 Skagway City School District	848,341	-108,751	272,413	1,012,004

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
226 Hooper Bay, City of (Inactive)	0	0	0	0
227 Klawock, City of	273,184	-59,830	78,584	291,937
228 Petersburg City School District	1,063,858	54,138	411,792	1,529,788
229 Bristol Bay Coastal RSA (TERMINATED)	0	0	0	0
230 Aleutians East Borough	336,069	-82,437	93,420	347,053
231 Kivalina, City of (Inactive)	0	0	0	0
232 Bering Straits CRSA	0	0	0	0
233 Shishmaref, City of (Inactive)	0	0	0	0
234 Adak Region School District (TERMINATED)	128,862	-32,359	35,545	132,047
235 Huslia, City of	83,800	-19,835	23,560	87,525
236 Mountain Village, City of (Inactive)	0	0	0	0
237 Kaltag, City of	0	0	0	0
238 Koyuk, City of (TERMINATED)	0	0	0	0
239 Lower Kalskag, City of	107,402	-28,381	29,106	108,127
240 Haines Borough School District	401,774	-19,192	140,917	523,499
241 Noorvik, City of	201,938	-32,809	62,295	231,425
242 Elim, City of	109,857	-19,581	33,252	123,528

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
243 Atka, City of	0	0	0	0
244 Aleutians East Borough School District	436,027	31,503	172,205	639,735
245 Aleutians West CRSA	0	0	0	0
246 Delta/Greely School District	2,112,740	-238,962	690,169	2,563,947
247 Lake & Peninsula Borough	391,940	-88,976	111,591	414,555
248 Yakutat, City of	745,883	-257,623	179,841	668,101
249 Unalakleet, City of	531,022	-165,847	134,505	499,680
250 Diomedede Joint Utilities (TERMINATED)	0	0	0	0
251 Klawock City School District	0	0	0	0
252 Old Harbor, City of (Inactive)	0	0	0	0
253 Grayling, City of (TERMINATED)	0	0	0	0
254 Mekoryuk, City of (Inactive)	0	106,188	39,112	145,300
255 Alaska Gateway School District	768,906	-186,033	214,689	797,562
256 Saint George, City of	1,151,479	-327,355	303,550	1,127,673
257 Pelican City School District	0	0	0	0
258 Denali Borough	102,970	65,366	62,003	230,340
259 Allakaket, City of	54,384	-13,020	15,235	56,599

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
260 Kachemak, City of	131,077	-32,277	36,391	135,192
261 Nuiqsut, City of (Inactive)	0	0	0	0
262 Cook Inlet Housing Authority	696,162	-133,788	207,139	769,513
263 Interior Regional Housing Authority	95,284	77,695	63,713	236,691
264 Yakutat School District	190,332	-47,674	52,545	195,203
265 Kake City School District	98,414	88,441	68,824	255,679
266 Quinhagak, City of	0	0	0	0
267 Aleutian Housing Authority	283,868	40,551	119,493	443,911
268 Marshall, City of (Inactive)	0	0	0	0
269 Anchorage Telephone Utility (TERMINATED)	7,638,651	-1,672,092	2,197,663	8,164,223
270 Bering Straits Regional Housing Authority	244,319	-79,807	60,595	225,106
271 Egegik, City of	87,964	-21,463	24,494	90,996
272 Point Hope, City of (Inactive)	0	0	0	0
273 Anaktuvuk Pass, City of (Inactive)	0	0	0	0
275 Ilisagvik College	667,672	729,959	514,790	1,912,421
276 North Pacific Rim Housing Authority	0	0	0	0
277 Kake, City of	7,303	-1,687	2,068	7,684

1.4 Adjustment to Retiree Reserve as of June 30, 2003 (continued)

	Retiree Reserve June 30, 2002	Net Change in Reserve by June 30, 2003	Amount to be Transferred	Retiree Reserve June 30, 2003
278 Saxman Seaport	27,153	-5,710	7,898	29,342
279 Tlingit-Haida Regional Housing Authority	0	0	0	0
280 Toksook Bay, City of	0	0	0	0
281 Baranof Island Housing Authority	0	0	0	0
282 Delta Junction, City of	61,646	-15,656	16,939	62,929
283 Anderson, City of	0	0	0	0
284 Inter-Island Ferry Authority	0	0	0	0
285 Hooper Bay, City of	0	0	0	0
286 Seldovia, City of	0	0	0	0
287 Koyuk, City of	0	0	0	0
288 Northwest Inupiat Housing Authority	0	0	0	0
289 Angoon, City of	0	0	0	0
290 Upper Kalskag, City of	0	0	0	0
291 Shaktoolik, City of	0	0	0	0
292 Eek, City of	0	0	0	0
Unallocated Reserves	6,502,532	-736,958	0	5,765,574
State and Political Subdivision Totals	5,031,183,392	-997,375,352	1,483,649,087	5,517,457,127

1.5 Disclosure For GASB Statement Nos. 26 & 27

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll
101 Alaska, State of							
Pension:	6/30/2003	2,486,426	3,508,310	71%	1,021,884	732,430	140%
Postemployment Health:	6/30/2003	1,661,840	2,344,832	71%	682,992	732,430	93%
FY04 Actuarially Determined Required Contribution:							7.75%
102 Southwest Region School District							
Pension:	6/30/2003	6,149	7,686	80%	1,537	2,161	71%
Postemployment Health:	6/30/2003	4,110	5,137	80%	1,027	2,161	48%
FY04 Actuarially Determined Required Contribution:							5.30%
103 Annette Island School District							
Pension:	6/30/2003	3,027	2,748	110%	-279	397	-70%
Postemployment Health:	6/30/2003	2,023	1,837	110%	-186	397	-47%
FY04 Actuarially Determined Required Contribution:							0.00%
104 Bering Strait School District							
Pension:	6/30/2003	16,401	18,750	87%	2,349	5,977	39%
Postemployment Health:	6/30/2003	10,962	12,532	87%	1,570	5,977	26%
FY04 Actuarially Determined Required Contribution:							3.82%
105 Chatham School District							
Pension:	6/30/2003	2,415	3,268	74%	853	493	173%
Postemployment Health:	6/30/2003	1,614	2,184	74%	570	493	116%
FY04 Actuarially Determined Required Contribution:							0.00%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
106 Alaska Municipal League								
Pension:	6/30/2003	453	1,182	38%	729	252	289%	
Postemployment Health:	6/30/2003	303	790	38%	487	252	193%	
FY04 Actuarially Determined Required Contribution:								30.49%
107 Valdez, City of								
Pension:	6/30/2003	18,821	25,409	74%	6,588	4,808	137%	
Postemployment Health:	6/30/2003	12,579	16,982	74%	4,403	4,808	92%	
FY04 Actuarially Determined Required Contribution:								3.91%
108 Juneau Borough School District								
Pension:	6/30/2003	22,855	32,712	70%	9,857	8,465	116%	
Postemployment Health:	6/30/2003	15,275	21,863	70%	6,588	8,465	78%	
FY04 Actuarially Determined Required Contribution:								7.93%
109 Matanuska-Susitna Borough								
Pension:	6/30/2003	30,235	31,180	97%	945	8,941	11%	
Postemployment Health:	6/30/2003	20,208	20,839	97%	631	8,941	7%	
FY04 Actuarially Determined Required Contribution:								5.99%
110 Matanuska-Susitna Borough School District								
Pension:	6/30/2003	45,340	68,486	66%	23,146	18,637	124%	
Postemployment Health:	6/30/2003	30,303	45,773	66%	15,470	18,637	83%	
FY04 Actuarially Determined Required Contribution:								5.99%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
111 Anchorage School District								
Pension:	6/30/2003	206,826	293,796	70%	86,970	70,720	123%	
Postemployment Health:	6/30/2003	138,235	196,363	70%	58,128	70,720	82%	
FY04 Actuarially Determined Required Contribution:								9.25%
112 Copper River School District								
Pension:	6/30/2003	3,224	4,148	78%	924	1,063	87%	
Postemployment Health:	6/30/2003	2,155	2,772	78%	617	1,063	58%	
FY04 Actuarially Determined Required Contribution:								8.26%
113 University of Alaska								
Pension:	6/30/2003	313,807	419,463	75%	105,656	113,096	93%	
Postemployment Health:	6/30/2003	209,738	280,355	75%	70,617	113,096	62%	
FY04 Actuarially Determined Required Contribution:								5.58%
115 Kenai, City of								
Pension:	6/30/2003	17,336	23,182	75%	5,846	4,730	124%	
Postemployment Health:	6/30/2003	11,587	15,494	75%	3,907	4,730	83%	
FY04 Actuarially Determined Required Contribution:								3.67%
116 Fairbanks North Star Borough								
Pension:	6/30/2003	47,674	60,217	79%	12,543	15,923	79%	
Postemployment Health:	6/30/2003	31,864	40,247	79%	8,383	15,923	53%	
FY04 Actuarially Determined Required Contribution:								5.93%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
117 Fairbanks North Star Borough School District								
Pension:	6/30/2003	67,568	89,859	75%	22,291	23,234	96%	
Postemployment Health:	6/30/2003	45,160	60,058	75%	14,898	23,234	64%	
FY04 Actuarially Determined Required Contribution:								5.91%
118 Denali Borough School District								
Pension:	6/30/2003	2,996	4,063	74%	1,067	629	170%	
Postemployment Health:	6/30/2003	2,003	2,715	74%	712	629	113%	
FY04 Actuarially Determined Required Contribution:								8.63%
120 Sitka, City and Borough								
Pension:	6/30/2003	19,302	28,867	67%	9,565	7,051	136%	
Postemployment Health:	6/30/2003	12,901	19,293	67%	6,392	7,051	91%	
FY04 Actuarially Determined Required Contribution:								9.02%
121 Chugach School District								
Pension:	6/30/2003	790	1,086	73%	296	183	162%	
Postemployment Health:	6/30/2003	528	726	73%	198	183	108%	
FY04 Actuarially Determined Required Contribution:								5.21%
122 Ketchikan Gateway Borough								
Pension:	6/30/2003	9,461	13,038	73%	3,577	3,398	105%	
Postemployment Health:	6/30/2003	6,323	8,714	73%	2,391	3,398	70%	
FY04 Actuarially Determined Required Contribution:								5.49%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
123 Soldotna, City of								
Pension:	6/30/2003	9,108	11,617	78%	2,509	2,353	107%	
Postemployment Health:	6/30/2003	6,087	7,764	78%	1,677	2,353	71%	
								FY04 Actuarially Determined Required Contribution: 4.46%
124 Iditarod Area School District								
Pension:	6/30/2003	6,160	7,205	85%	1,045	1,158	90%	
Postemployment Health:	6/30/2003	4,117	4,815	86%	698	1,158	60%	
								FY04 Actuarially Determined Required Contribution: 8.95%
125 Kuspuk School District								
Pension:	6/30/2003	4,938	6,169	80%	1,231	1,658	74%	
Postemployment Health:	6/30/2003	3,301	4,123	80%	822	1,658	50%	
								FY04 Actuarially Determined Required Contribution: 4.92%
126 Juneau, City & Borough of								
Pension:	6/30/2003	89,530	123,264	73%	33,734	24,872	136%	
Postemployment Health:	6/30/2003	59,839	82,385	73%	22,546	24,872	91%	
								FY04 Actuarially Determined Required Contribution: 6.22%
128 Kodiak, City of								
Pension:	6/30/2003	17,994	25,185	71%	7,191	5,280	136%	
Postemployment Health:	6/30/2003	12,027	16,832	71%	4,805	5,280	91%	
								FY04 Actuarially Determined Required Contribution: 6.21%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
129 Fairbanks, City of								
Pension:	6/30/2003	34,340	85,030	40%	50,690	5,453	930%	
Postemployment Health:	6/30/2003	22,952	56,831	40%	33,879	5,453	621%	
FY04 Actuarially Determined Required Contribution:								20.86%
131 Wasilla, City of								
Pension:	6/30/2003	4,734	6,358	74%	1,624	2,873	57%	
Postemployment Health:	6/30/2003	3,164	4,250	74%	1,086	2,873	38%	
FY04 Actuarially Determined Required Contribution:								6.44%
132 Skagway, City of								
Pension:	6/30/2003	2,193	3,167	69%	974	1,253	78%	
Postemployment Health:	6/30/2003	1,465	2,117	69%	652	1,253	52%	
FY04 Actuarially Determined Required Contribution:								9.63%
133 Sitka Borough School District								
Pension:	6/30/2003	5,908	8,547	69%	2,639	1,540	171%	
Postemployment Health:	6/30/2003	3,949	5,713	69%	1,764	1,540	115%	
FY04 Actuarially Determined Required Contribution:								9.04%
134 Palmer, City of								
Pension:	6/30/2003	7,447	10,306	72%	2,859	2,217	129%	
Postemployment Health:	6/30/2003	4,977	6,888	72%	1,911	2,217	86%	
FY04 Actuarially Determined Required Contribution:								8.95%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
135 Wrangell, City of								
Pension:	6/30/2003	7,167	10,520	68%	3,353	2,420	139%	
Postemployment Health:	6/30/2003	4,790	7,031	68%	2,241	2,420	93%	
FY04 Actuarially Determined Required Contribution:								6.72%
136 Bethel, City of								
Pension:	6/30/2003	8,121	8,675	94%	554	4,862	11%	
Postemployment Health:	6/30/2003	5,428	5,798	94%	370	4,862	8%	
FY04 Actuarially Determined Required Contribution:								3.70%
137 Valdez City School District								
Pension:	6/30/2003	6,724	8,740	77%	2,016	1,625	124%	
Postemployment Health:	6/30/2003	4,494	5,842	77%	1,348	1,625	83%	
FY04 Actuarially Determined Required Contribution:								0.19%
138 Hoonah City School District								
Pension:	6/30/2003	1,107	2,873	39%	1,766	260	679%	
Postemployment Health:	6/30/2003	740	1,920	39%	1,180	260	454%	
FY04 Actuarially Determined Required Contribution:								24.05%
139 Nome, City of								
Pension:	6/30/2003	9,136	11,221	81%	2,085	2,143	97%	
Postemployment Health:	6/30/2003	6,106	7,500	81%	1,394	2,143	65%	
FY04 Actuarially Determined Required Contribution:								0.50%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
140 Kotzebue, City of								
Pension:	6/30/2003	6,880	6,010	114%	-870	2,860	-30%	
Postemployment Health:	6/30/2003	4,598	4,017	114%	-581	2,860	-20%	
FY04 Actuarially Determined Required Contribution:								0.00%
141 Galena City School District								
Pension:	6/30/2003	2,380	3,352	71%	972	2,912	33%	
Postemployment Health:	6/30/2003	1,591	2,240	71%	649	2,912	22%	
FY04 Actuarially Determined Required Contribution:								7.65%
143 Petersburg, City of								
Pension:	6/30/2003	11,717	16,723	70%	5,006	3,341	150%	
Postemployment Health:	6/30/2003	7,831	11,177	70%	3,346	3,341	100%	
FY04 Actuarially Determined Required Contribution:								13.53%
144 Bristol Bay Borough								
Pension:	6/30/2003	4,999	5,915	85%	916	1,396	66%	
Postemployment Health:	6/30/2003	3,341	3,954	84%	613	1,396	44%	
FY04 Actuarially Determined Required Contribution:								2.99%
145 North Slope Borough								
Pension:	6/30/2003	127,308	140,553	91%	13,245	43,195	31%	
Postemployment Health:	6/30/2003	85,089	93,940	91%	8,851	43,195	20%	
FY04 Actuarially Determined Required Contribution:								2.64%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
146 Wrangell Public School District								
Pension:	6/30/2003	2,202	2,805	79%	603	655	92%	
Postemployment Health:	6/30/2003	1,472	1,874	79%	402	655	61%	
FY04 Actuarially Determined Required Contribution:								4.96%
148 Cordova, City of								
Pension:	6/30/2003	6,499	9,186	71%	2,687	2,073	130%	
Postemployment Health:	6/30/2003	4,344	6,140	71%	1,796	2,073	87%	
FY04 Actuarially Determined Required Contribution:								4.77%
149 Nome City School District								
Pension:	6/30/2003	3,558	5,045	71%	1,487	1,125	132%	
Postemployment Health:	6/30/2003	2,378	3,372	71%	994	1,125	88%	
FY04 Actuarially Determined Required Contribution:								10.79%
151 King Cove, City of								
Pension:	6/30/2003	1,771	2,234	79%	463	798	58%	
Postemployment Health:	6/30/2003	1,183	1,493	79%	310	798	39%	
FY04 Actuarially Determined Required Contribution:								4.63%
152 Alaska Housing Finance Corp.								
Pension:	6/30/2003	34,407	43,271	80%	8,864	14,987	59%	
Postemployment Health:	6/30/2003	22,997	28,921	80%	5,924	14,987	40%	
FY04 Actuarially Determined Required Contribution:								6.14%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
153 Lower Yukon School District								
Pension:	6/30/2003	14,568	18,119	80%	3,551	4,441	80%	
Postemployment Health:	6/30/2003	9,737	12,110	80%	2,373	4,441	53%	
FY04 Actuarially Determined Required Contribution:								2.47%
154 Northwest Arctic Borough School District								
Pension:	6/30/2003	20,158	21,197	95%	1,039	6,919	15%	
Postemployment Health:	6/30/2003	13,473	14,167	95%	694	6,919	10%	
FY04 Actuarially Determined Required Contribution:								0.00%
155 Southeast Island School District								
Pension:	6/30/2003	2,083	3,446	60%	1,363	716	190%	
Postemployment Health:	6/30/2003	1,392	2,303	60%	911	716	127%	
FY04 Actuarially Determined Required Contribution:								10.55%
156 Pribilof School District								
Pension:	6/30/2003	1,535	2,085	74%	550	458	120%	
Postemployment Health:	6/30/2003	1,026	1,394	74%	368	458	80%	
FY04 Actuarially Determined Required Contribution:								10.53%
157 Lower Kuskokwim School District								
Pension:	6/30/2003	37,350	42,878	87%	5,528	14,698	38%	
Postemployment Health:	6/30/2003	24,964	28,658	87%	3,694	14,698	25%	
FY04 Actuarially Determined Required Contribution:								3.79%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
158 Kodiak Island Borough School District								
Pension:	6/30/2003	12,288	16,737	73%	4,449	4,203	106%	
Postemployment Health:	6/30/2003	8,213	11,186	73%	2,973	4,203	71%	
FY04 Actuarially Determined Required Contribution:								4.85%
159 Yukon Flats School District								
Pension:	6/30/2003	4,104	4,216	97%	112	984	11%	
Postemployment Health:	6/30/2003	2,743	2,818	97%	75	984	8%	
FY04 Actuarially Determined Required Contribution:								0.00%
160 Yukon/Koyukuk School District								
Pension:	6/30/2003	5,711	5,768	99%	57	1,741	3%	
Postemployment Health:	6/30/2003	3,817	3,855	99%	38	1,741	2%	
FY04 Actuarially Determined Required Contribution:								0.00%
161 North Slope Borough School District								
Pension:	6/30/2003	26,813	34,066	79%	7,253	11,141	65%	
Postemployment Health:	6/30/2003	17,921	22,769	79%	4,848	11,141	44%	
FY04 Actuarially Determined Required Contribution:								6.03%
162 Aleutian Region School District								
Pension:	6/30/2003	2,856	1,249	229%	-1,607	108	-1488%	
Postemployment Health:	6/30/2003	1,909	835	229%	-1,074	108	-994%	
FY04 Actuarially Determined Required Contribution:								0.00%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
163 Cordova Community Medical Center								
Pension:	6/30/2003	3,836	5,111	75%	1,275	1,984	64%	
Postemployment Health:	6/30/2003	2,564	3,416	75%	852	1,984	43%	
FY04 Actuarially Determined Required Contribution:								5.14%
164 Lake & Peninsula Borough School District								
Pension:	6/30/2003	4,911	6,366	77%	1,455	1,529	95%	
Postemployment Health:	6/30/2003	3,282	4,255	77%	973	1,529	64%	
FY04 Actuarially Determined Required Contribution:								6.58%
165 Sitka Community Hospital								
Pension:	6/30/2003	9,884	12,911	77%	3,027	3,393	89%	
Postemployment Health:	6/30/2003	6,606	8,629	77%	2,023	3,393	60%	
FY04 Actuarially Determined Required Contribution:								6.96%
166 Tanana School District								
Pension:	6/30/2003	670	766	87%	96	125	77%	
Postemployment Health:	6/30/2003	448	512	88%	64	125	51%	
FY04 Actuarially Determined Required Contribution:								23.61%
167 Southeast Regional Resource Center								
Pension:	6/30/2003	3,093	3,986	78%	893	1,685	53%	
Postemployment Health:	6/30/2003	2,067	2,664	78%	597	1,685	35%	
FY04 Actuarially Determined Required Contribution:								5.28%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
168 Hydaburg City School District								
Pension:	6/30/2003	683	831	82%	148	147	101%	
Postemployment Health:	6/30/2003	456	555	82%	99	147	67%	
FY04 Actuarially Determined Required Contribution:								0.00%
169 Tanana, City of								
Pension:	6/30/2003	765	734	104%	-31	203	-15%	
Postemployment Health:	6/30/2003	511	491	104%	-20	203	-10%	
FY04 Actuarially Determined Required Contribution:								12.08%
170 North Pacific Fisheries Management Council								
Pension:	6/30/2003	2,121	3,003	71%	882	1,255	70%	
Postemployment Health:	6/30/2003	1,418	2,007	71%	589	1,255	47%	
FY04 Actuarially Determined Required Contribution:								9.01%
171 Barrow, City of								
Pension:	6/30/2003	2,282	2,791	82%	509	999	51%	
Postemployment Health:	6/30/2003	1,526	1,866	82%	340	999	34%	
FY04 Actuarially Determined Required Contribution:								7.86%
172 Saint Paul, City of								
Pension:	6/30/2003	3,248	3,635	89%	387	1,139	34%	
Postemployment Health:	6/30/2003	2,171	2,430	89%	259	1,139	23%	
FY04 Actuarially Determined Required Contribution:								2.35%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
173 Anchorage, Municipality of								
Pension:	6/30/2003	396,744	534,420	74%	137,676	124,211	111%	
Postemployment Health:	6/30/2003	265,170	357,188	74%	92,018	124,211	74%	
								FY04 Actuarially Determined Required Contribution: 3.65%
174 Kodiak Island Borough								
Pension:	6/30/2003	8,701	11,170	78%	2,469	1,712	144%	
Postemployment Health:	6/30/2003	5,816	7,466	78%	1,650	1,712	96%	
								FY04 Actuarially Determined Required Contribution: 0.00%
175 Nome Joint Utilities								
Pension:	6/30/2003	3,272	2,993	109%	-279	836	-33%	
Postemployment Health:	6/30/2003	2,187	2,000	109%	-187	836	-22%	
								FY04 Actuarially Determined Required Contribution: 0.00%
176 Sand Point, City of								
Pension:	6/30/2003	1,460	1,894	77%	434	662	66%	
Postemployment Health:	6/30/2003	976	1,266	77%	290	662	44%	
								FY04 Actuarially Determined Required Contribution: 2.11%
177 Ketchikan Gateway Borough School District								
Pension:	6/30/2003	8,423	11,041	76%	2,618	3,150	83%	
Postemployment Health:	6/30/2003	5,630	7,379	76%	1,749	3,150	56%	
								FY04 Actuarially Determined Required Contribution: 5.86%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
178 Dillingham, City of								
Pension:	6/30/2003	4,173	5,619	74%	1,446	2,135	68%	
Postemployment Health:	6/30/2003	2,789	3,756	74%	967	2,135	45%	
								FY04 Actuarially Determined Required Contribution: 6.18%
179 Unalaska, City of								
Pension:	6/30/2003	13,935	17,178	81%	3,243	8,966	36%	
Postemployment Health:	6/30/2003	9,313	11,481	81%	2,168	8,966	24%	
								FY04 Actuarially Determined Required Contribution: 7.09%
180 Kenai Peninsula Borough								
Pension:	6/30/2003	33,752	48,201	70%	14,449	11,907	121%	
Postemployment Health:	6/30/2003	22,559	32,216	70%	9,657	11,907	81%	
								FY04 Actuarially Determined Required Contribution: 7.81%
181 Ketchikan, City of								
Pension:	6/30/2003	22,845	35,899	64%	13,054	7,409	176%	
Postemployment Health:	6/30/2003	15,269	23,994	64%	8,725	7,409	118%	
								FY04 Actuarially Determined Required Contribution: 14.92%
182 Seward, City of								
Pension:	6/30/2003	11,771	14,407	82%	2,636	3,551	74%	
Postemployment Health:	6/30/2003	7,868	9,629	82%	1,761	3,551	50%	
								FY04 Actuarially Determined Required Contribution: 3.74%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
183 Fort Yukon, City of								
Pension:	6/30/2003	760	691	110%	-69	291	-24%	
Postemployment Health:	6/30/2003	508	462	110%	-46	291	-16%	
FY04 Actuarially Determined Required Contribution:								0.00%
184 Bristol Bay Borough School District								
Pension:	6/30/2003	2,520	3,440	73%	920	551	167%	
Postemployment Health:	6/30/2003	1,684	2,299	73%	615	551	112%	
FY04 Actuarially Determined Required Contribution:								7.10%
185 Cordova City School District								
Pension:	6/30/2003	2,756	4,088	67%	1,332	618	216%	
Postemployment Health:	6/30/2003	1,842	2,732	67%	890	618	144%	
FY04 Actuarially Determined Required Contribution:								3.73%
186 Craig, City of								
Pension:	6/30/2003	2,340	3,709	63%	1,369	1,387	99%	
Postemployment Health:	6/30/2003	1,564	2,479	63%	915	1,387	66%	
FY04 Actuarially Determined Required Contribution:								10.33%
187 Petersburg Medical Center								
Pension:	6/30/2003	4,863	5,109	95%	246	3,011	8%	
Postemployment Health:	6/30/2003	3,250	3,414	95%	164	3,011	5%	
FY04 Actuarially Determined Required Contribution:								1.00%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
189 Haines Borough								
Pension:	6/30/2003	4,340	6,698	65%	2,358	1,443	163%	
Postemployment Health:	6/30/2003	2,901	4,477	65%	1,576	1,443	109%	
FY04 Actuarially Determined Required Contribution:								12.17%
190 Kenai Peninsula Borough School District								
Pension:	6/30/2003	37,374	52,357	71%	14,983	10,487	143%	
Postemployment Health:	6/30/2003	24,980	34,993	71%	10,013	10,487	95%	
FY04 Actuarially Determined Required Contribution:								6.81%
191 North Pole, City of								
Pension:	6/30/2003	4,545	6,346	72%	1,801	1,803	100%	
Postemployment Health:	6/30/2003	3,037	4,241	72%	1,204	1,803	67%	
FY04 Actuarially Determined Required Contribution:								7.67%
192 Galena, City of								
Pension:	6/30/2003	2,898	2,862	101%	-36	1,481	-2%	
Postemployment Health:	6/30/2003	1,937	1,913	101%	-24	1,481	-2%	
FY04 Actuarially Determined Required Contribution:								0.00%
193 Nenana, City of								
Pension:	6/30/2003	1,031	1,351	76%	320	245	131%	
Postemployment Health:	6/30/2003	689	903	76%	214	245	87%	
FY04 Actuarially Determined Required Contribution:								9.46%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
195 Yupiit School District								
Pension:	6/30/2003	193	263	73%	70	2,190	3%	
Postemployment Health:	6/30/2003	129	176	73%	47	2,190	2%	
FY04 Actuarially Determined Required Contribution:								#N/A
196 Nenana City School District								
Pension:	6/30/2003	1,129	1,526	74%	397	1,045	38%	
Postemployment Health:	6/30/2003	754	1,020	74%	266	1,045	25%	
FY04 Actuarially Determined Required Contribution:								6.92%
198 Saxman, City of								
Pension:	6/30/2003	413	741	56%	328	78	421%	
Postemployment Health:	6/30/2003	276	495	56%	219	78	281%	
FY04 Actuarially Determined Required Contribution:								55.10%
199 Hoonah, City of								
Pension:	6/30/2003	1,175	1,526	77%	351	587	60%	
Postemployment Health:	6/30/2003	786	1,020	77%	234	587	40%	
FY04 Actuarially Determined Required Contribution:								5.75%
200 Pelican, City of								
Pension:	6/30/2003	427	456	94%	29	160	18%	
Postemployment Health:	6/30/2003	285	305	93%	20	160	13%	
FY04 Actuarially Determined Required Contribution:								3.86%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
202 Whittier, City of								
Pension:	6/30/2003	1,494	1,569	95%	75	787	10%	
Postemployment Health:	6/30/2003	998	1,048	95%	50	787	6%	
								FY04 Actuarially Determined Required Contribution: 0.00%
203 Anchorage Parking Authority								
Pension:	6/30/2003	1,804	2,467	73%	663	964	69%	
Postemployment Health:	6/30/2003	1,206	1,649	73%	443	964	46%	
								FY04 Actuarially Determined Required Contribution: 4.18%
204 Craig City School District								
Pension:	6/30/2003	1,116	1,837	61%	721	816	88%	
Postemployment Health:	6/30/2003	746	1,228	61%	482	816	59%	
								FY04 Actuarially Determined Required Contribution: 8.74%
205 Dillingham City School District								
Pension:	6/30/2003	2,816	3,279	86%	463	910	51%	
Postemployment Health:	6/30/2003	1,882	2,191	86%	309	910	34%	
								FY04 Actuarially Determined Required Contribution: 3.53%
206 Thorne Bay, City of								
Pension:	6/30/2003	858	1,094	78%	236	250	94%	
Postemployment Health:	6/30/2003	574	731	79%	157	250	63%	
								FY04 Actuarially Determined Required Contribution: 5.10%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
208 Akutan, City of								
Pension:	6/30/2003	586	599	98%	13	297	4%	
Postemployment Health:	6/30/2003	392	400	98%	8	297	3%	
FY04 Actuarially Determined Required Contribution:								3.52%
209 Unalaska City School District								
Pension:	6/30/2003	853	1,268	67%	415	795	52%	
Postemployment Health:	6/30/2003	570	847	67%	277	795	35%	
FY04 Actuarially Determined Required Contribution:								7.74%
211 Kashunamiut School District								
Pension:	6/30/2003	1,512	2,031	74%	519	1,095	47%	
Postemployment Health:	6/30/2003	1,010	1,357	74%	347	1,095	32%	
FY04 Actuarially Determined Required Contribution:								8.55%
214 Saint Mary's, City of								
Pension:	6/30/2003	592	691	86%	99	267	37%	
Postemployment Health:	6/30/2003	396	462	86%	66	267	25%	
FY04 Actuarially Determined Required Contribution:								10.24%
215 Homer, City of								
Pension:	6/30/2003	13,040	16,772	78%	3,732	4,190	89%	
Postemployment Health:	6/30/2003	8,715	11,210	78%	2,495	4,190	60%	
FY04 Actuarially Determined Required Contribution:								2.92%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
216 Ruby, City of								
Pension:	6/30/2003	236	447	53%	211	105	201%	
Postemployment Health:	6/30/2003	158	299	53%	141	105	134%	
								FY04 Actuarially Determined Required Contribution: 3.44%
218 Special Education Service Agency								
Pension:	6/30/2003	957	1,047	91%	90	424	21%	
Postemployment Health:	6/30/2003	640	700	91%	60	424	14%	
								FY04 Actuarially Determined Required Contribution: 5.67%
219 Bartlett Regional Hospital								
Pension:	6/30/2003	24,875	30,627	81%	5,752	17,611	33%	
Postemployment Health:	6/30/2003	16,625	20,470	81%	3,845	17,611	22%	
								FY04 Actuarially Determined Required Contribution: 6.13%
220 Northwest Arctic Borough								
Pension:	6/30/2003	1,158	1,243	93%	85	626	14%	
Postemployment Health:	6/30/2003	774	831	93%	57	626	9%	
								FY04 Actuarially Determined Required Contribution: 1.28%
221 Saint Mary's School District								
Pension:	6/30/2003	1,578	1,707	92%	129	305	42%	
Postemployment Health:	6/30/2003	1,054	1,141	92%	87	305	29%	
								FY04 Actuarially Determined Required Contribution: 0.00%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
222 Selawik, City of								
Pension:	6/30/2003	24	20	120%	-4	9	-44%	
Postemployment Health:	6/30/2003	16	14	114%	-2	9	-22%	
FY04 Actuarially Determined Required Contribution:								6.93%
223 Bristol Bay Housing Authority								
Pension:	6/30/2003	904	1,232	73%	328	1,041	32%	
Postemployment Health:	6/30/2003	604	823	73%	219	1,041	21%	
FY04 Actuarially Determined Required Contribution:								7.66%
224 Copper River Basin Regional Housing Authority								
Pension:	6/30/2003	567	587	97%	20	497	4%	
Postemployment Health:	6/30/2003	379	392	97%	13	497	3%	
FY04 Actuarially Determined Required Contribution:								6.35%
225 Skagway City School District								
Pension:	6/30/2003	904	1,051	86%	147	356	41%	
Postemployment Health:	6/30/2003	604	702	86%	98	356	28%	
FY04 Actuarially Determined Required Contribution:								10.34%
227 Klawock, City of								
Pension:	6/30/2003	1,119	1,144	98%	25	589	4%	
Postemployment Health:	6/30/2003	748	764	98%	16	589	3%	
FY04 Actuarially Determined Required Contribution:								1.19%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
228 Petersburg City School District								
Pension:	6/30/2003	1,824	2,344	78%	520	866	60%	
Postemployment Health:	6/30/2003	1,219	1,566	78%	347	866	40%	
								FY04 Actuarially Determined Required Contribution: 3.28%
230 Aleutians East Borough								
Pension:	6/30/2003	872	1,043	84%	171	655	26%	
Postemployment Health:	6/30/2003	583	697	84%	114	655	17%	
								FY04 Actuarially Determined Required Contribution: 9.83%
232 Bering Straits CRSA								
Pension:	6/30/2003	128	186	69%	58	60	97%	
Postemployment Health:	6/30/2003	86	124	69%	38	60	63%	
								FY04 Actuarially Determined Required Contribution: 29.24%
235 Huslia, City of								
Pension:	6/30/2003	178	299	60%	121	88	138%	
Postemployment Health:	6/30/2003	119	200	60%	81	88	92%	
								FY04 Actuarially Determined Required Contribution: 15.94%
237 Kaltag, City of								
Pension:	6/30/2003	40	67	60%	27	25	108%	
Postemployment Health:	6/30/2003	27	45	60%	18	25	72%	
								FY04 Actuarially Determined Required Contribution: 10.52%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
240 Haines Borough School District								
Pension:	6/30/2003	872	1,313	66%	441	729	60%	
Postemployment Health:	6/30/2003	583	878	66%	295	729	40%	
FY04 Actuarially Determined Required Contribution:								7.64%
241 Noorvik, City of								
Pension:	6/30/2003	315	334	94%	19	353	5%	
Postemployment Health:	6/30/2003	210	223	94%	13	353	4%	
FY04 Actuarially Determined Required Contribution:								3.85%
242 Elim, City of								
Pension:	6/30/2003	110	181	61%	71	75	95%	
Postemployment Health:	6/30/2003	74	121	61%	47	75	63%	
FY04 Actuarially Determined Required Contribution:								4.31%
243 Atka, City of								
Pension:	6/30/2003	36	83	43%	47	71	66%	
Postemployment Health:	6/30/2003	24	56	43%	32	71	45%	
FY04 Actuarially Determined Required Contribution:								12.23%
244 Aleutians East Borough School District								
Pension:	6/30/2003	1,211	2,166	56%	955	803	119%	
Postemployment Health:	6/30/2003	809	1,448	56%	639	803	80%	
FY04 Actuarially Determined Required Contribution:								11.05%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
245 Aleutians West CRSA								
Pension:	6/30/2003	113	191	59%	78	53	147%	
Postemployment Health:	6/30/2003	76	128	59%	52	53	98%	
FY04 Actuarially Determined Required Contribution:								11.56%
246 Delta/Greely School District								
Pension:	6/30/2003	2,179	3,000	73%	821	876	94%	
Postemployment Health:	6/30/2003	1,457	2,005	73%	548	876	63%	
FY04 Actuarially Determined Required Contribution:								5.79%
247 Lake & Peninsula Borough								
Pension:	6/30/2003	518	955	54%	437	327	134%	
Postemployment Health:	6/30/2003	346	638	54%	292	327	89%	
FY04 Actuarially Determined Required Contribution:								12.90%
248 Yakutat, City of								
Pension:	6/30/2003	608	896	68%	288	500	58%	
Postemployment Health:	6/30/2003	406	599	68%	193	500	39%	
FY04 Actuarially Determined Required Contribution:								8.78%
249 Unalakleet, City of								
Pension:	6/30/2003	452	611	74%	159	257	62%	
Postemployment Health:	6/30/2003	302	408	74%	106	257	41%	
FY04 Actuarially Determined Required Contribution:								4.87%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
251 Klawock City School District								
Pension:	6/30/2003	556	983	57%	427	456	94%	
Postemployment Health:	6/30/2003	372	657	57%	285	456	63%	
FY04 Actuarially Determined Required Contribution:								10.43%
255 Alaska Gateway School District								
Pension:	6/30/2003	1,485	1,979	75%	494	1,434	34%	
Postemployment Health:	6/30/2003	992	1,322	75%	330	1,434	23%	
FY04 Actuarially Determined Required Contribution:								5.23%
256 Saint George, City of								
Pension:	6/30/2003	1,730	1,952	89%	222	292	76%	
Postemployment Health:	6/30/2003	1,157	1,305	89%	148	292	51%	
FY04 Actuarially Determined Required Contribution:								3.78%
257 Pelican City School District								
Pension:	6/30/2003	273	270	101%	-3	105	-3%	
Postemployment Health:	6/30/2003	182	180	101%	-2	105	-2%	
FY04 Actuarially Determined Required Contribution:								9.83%
258 Denali Borough								
Pension:	6/30/2003	332	873	38%	541	174	311%	
Postemployment Health:	6/30/2003	222	583	38%	361	174	207%	
FY04 Actuarially Determined Required Contribution:								38.43%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
259 Allakaket, City of								
Pension:	6/30/2003	93	101	92%	8	80	10%	
Postemployment Health:	6/30/2003	62	67	93%	5	80	6%	
FY04 Actuarially Determined Required Contribution:								0.00%
260 Kachemak, City of								
Pension:	6/30/2003	53	121	44%	68	22	309%	
Postemployment Health:	6/30/2003	35	81	43%	46	22	209%	
FY04 Actuarially Determined Required Contribution:								5.92%
262 Cook Inlet Housing Authority								
Pension:	6/30/2003	2,002	2,409	83%	407	3,013	14%	
Postemployment Health:	6/30/2003	1,338	1,610	83%	272	3,013	9%	
FY04 Actuarially Determined Required Contribution:								7.39%
263 Interior Regional Housing Authority								
Pension:	6/30/2003	1,130	1,350	84%	220	1,312	17%	
Postemployment Health:	6/30/2003	755	902	84%	147	1,312	11%	
FY04 Actuarially Determined Required Contribution:								7.59%
264 Yakutat School District								
Pension:	6/30/2003	408	550	74%	142	297	48%	
Postemployment Health:	6/30/2003	273	367	74%	94	297	32%	
FY04 Actuarially Determined Required Contribution:								7.96%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
265 Kake City School District								
Pension:	6/30/2003	444	765	58%	321	324	99%	
Postemployment Health:	6/30/2003	297	511	58%	214	324	66%	
								FY04 Actuarially Determined Required Contribution: 9.12%
266 Quinhagak, City of								
Pension:	6/30/2003	22	13	169%	-9	18	-50%	
Postemployment Health:	6/30/2003	14	8	175%	-6	18	-33%	
								FY04 Actuarially Determined Required Contribution: 5.42%
267 Aleutian Housing Authority								
Pension:	6/30/2003	595	742	80%	147	464	32%	
Postemployment Health:	6/30/2003	397	496	80%	99	464	21%	
								FY04 Actuarially Determined Required Contribution: 9.16%
270 Bering Straits Regional Housing Authority								
Pension:	6/30/2003	694	941	74%	247	1,042	24%	
Postemployment Health:	6/30/2003	464	629	74%	165	1,042	16%	
								FY04 Actuarially Determined Required Contribution: 9.10%
271 Egegik, City of								
Pension:	6/30/2003	65	87	75%	22	67	33%	
Postemployment Health:	6/30/2003	44	58	76%	14	67	21%	
								FY04 Actuarially Determined Required Contribution: 3.80%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
275 Ilisagvik College								
Pension:	6/30/2003	4,111	4,185	98%	74	3,985	2%	
Postemployment Health:	6/30/2003	2,748	2,797	98%	49	3,985	1%	
FY04 Actuarially Determined Required Contribution:								5.48%
276 North Pacific Rim Housing Authority								
Pension:	6/30/2003	481	542	89%	61	932	7%	
Postemployment Health:	6/30/2003	321	362	89%	41	932	4%	
FY04 Actuarially Determined Required Contribution:								6.58%
277 Kake, City of								
Pension:	6/30/2003	128	103	124%	-25	225	-11%	
Postemployment Health:	6/30/2003	85	69	123%	-16	225	-7%	
FY04 Actuarially Determined Required Contribution:								6.99%
278 Saxman Seaport								
Pension	6/30/2003	42	80	53%	38	65	58%	
Postemployment Health:	6/30/2003	28	54	52%	26	65	40%	
FY04 Actuarially Determined Required Contribution:								9.14%
279 Tlingit-Haida Regional Housing Authority								
Pension:	6/30/2003	829	1,716	48%	887	1,744	51%	
Postemployment Health:	6/30/2003	554	1,147	48%	593	1,744	34%	
FY04 Actuarially Determined Required Contribution:								10.52%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
280 Toksook Bay, City of								
Pension:	6/30/2003	6	9	67%	3	21	14%	
Postemployment Health:	6/30/2003	4	6	67%	2	21	10%	
FY04 Actuarially Determined Required Contribution:								5.00%
281 Baranof Island Housing Authority								
Pension:	6/30/2003	155	138	112%	-17	461	-4%	
Postemployment Health:	6/30/2003	104	92	113%	-12	461	-3%	
FY04 Actuarially Determined Required Contribution:								5.41%
282 Delta Junction, City of								
Pension:	6/30/2003	62	74	84%	12	228	5%	
Postemployment Health:	6/30/2003	42	49	86%	7	228	3%	
FY04 Actuarially Determined Required Contribution:								9.10%
283 Anderson, City of								
Pension:	6/30/2003	128	0	100%	-128	40	-320%	
Postemployment Health:	6/30/2003	86	0	100%	-86	40	-215%	
FY04 Actuarially Determined Required Contribution:								0.00%
284 Inter-Island Ferry Authority								
Pension:	6/30/2003	83	68	122%	-15	720	-2%	
Postemployment Health:	6/30/2003	56	45	124%	-11	720	-2%	
FY04 Actuarially Determined Required Contribution:								5.58%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll	
285 Hooper Bay, City of								
Pension:	6/30/2003	17	48	35%	31	223	14%	
Postemployment Health:	6/30/2003	12	32	38%	20	223	9%	
								FY04 Actuarially Determined Required Contribution: 5.42%
286 Seldovia, City of								
Pension:	6/30/2003	17	30	57%	13	111	12%	
Postemployment Health:	6/30/2003	11	20	55%	9	111	8%	
								FY04 Actuarially Determined Required Contribution: 5.42%
287 Koyuk, City of								
Pension:	6/30/2003	3	6	50%	3	22	14%	
Postemployment Health:	6/30/2003	2	4	50%	2	22	9%	
								FY04 Actuarially Determined Required Contribution: 5.42%
288 Northwest Inupiat Housing Authority								
Pension:	6/30/2003	166	327	51%	161	976	16%	
Postemployment Health:	6/30/2003	111	219	51%	108	976	11%	
								FY04 Actuarially Determined Required Contribution: 5.42%
289 Angoon, City of								
Pension:	6/30/2003	20	30	67%	10	194	5%	
Postemployment Health:	6/30/2003	14	20	70%	6	194	3%	
								FY04 Actuarially Determined Required Contribution: 5.42%

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

	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	UAAL	Payroll	UAAL as a Percentage of Payroll
290 Upper Kalskag, City of							
Pension:	6/30/2003	4	2	200%	-2	13	-15%
Postemployment Health:	6/30/2003	3	1	300%	-2	13	-15%
FY04 Actuarially Determined Required Contribution:							5.42%
291 Shaktoolik, City of							
Pension:	6/30/2003	1	1	100%	0	54	0%
Postemployment Health:	6/30/2003	0	1	0%	1	54	2%
FY04 Actuarially Determined Required Contribution:							5.42%

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