



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

**Supplement to the Actuarial Valuation Report
as of June 30, 1998**

Individual Employer Information

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Section 1

Individual Employer Information

This section shows the valuation results for each participating employer.

Section 1.1(a) shows the calculation of the State contribution rate for Police and Fire members.

Section 1.1(b) shows the calculation of the State contribution rate for "Other" members.

Section 1.1(c) shows the calculation of the Municipality of Anchorage contribution rate for Police and Fire members.

Section 1.1(d) shows the calculation of the Municipality of Anchorage contribution rate for "Other" members.

Section 1.2 shows the calculation of contribution rates for FY01.

Section 1.3 compares FY00 and FY01 contribution rates.

Section 1.4 shows the adjustment required to the retiree reserves.

Section 1.5 discloses information required by GASB Statement No. 26 & 27

**1.1(a) Development of Average Employer Contribution Rate- FY01
For Police and Fire Members
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	9.04%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 309,791
(2) Adjusted Assets (excluding retirees)	323,698
(3) Total Unfunded Liability, (1) - (2)	(13,907)
(4) Amortization Factor	11.312888
(5) Past Service Cost, (3) / (4)	\$ (1,229)
(6) Total Salaries	90,998
(7) Past Service Rate, (5) / (6)	(1.35%)
<u>Total Employer Contribution Rate</u>	7.69%

**1.1(b) Development of Average Employer Contribution Rate- FY01
For "Other" Members
State Employees Only (in thousands)**

Consolidated Rate 9.04%

Past Service Rate

(1) Accrued Liability (excluding retirees)	\$ 1,609,159
(2) Adjusted Assets (excluding retirees)	1,666,291
(3) Total Unfunded Liability, (1) - (2)	(57,132)
(4) Amortization Factor (25 years)	11.312888
(5) Past Service Cost, (3) / (4)	\$ (5,050)
(6) Total Salaries	531,046
(7) Past Service Rate, (5) / (6)	(0.95%)

Total Employer Contribution Rate 8.09%

**1.1(c) Development of Average Employer Contribution Rate- FY01
For Police and Fire Members
Municipality of Anchorage Employees Only (in thousands)**

<u>Consolidated Rate</u>	9.04%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 5,502
(2) Adjusted Assets (excluding retirees)	5,821
(3) Total Unfunded Liability, (1) - (2)	(319)
(4) Amortization Factor (25 years)	11.312888
(5) Past Service Cost, (3) / (4)	\$ (28)
(6) Total Salaries	9,697
(7) Past Service Rate, (5) / (6)	(.29%)
<u>Total Employer Contribution Rate</u>	8.75%

**1.1(d) Development of Average Employer Contribution Rate- FY01
For "Other" Members
Municipality of Anchorage Employees Only (in thousands)**

Consolidated Rate 9.04%

Past Service Rate

(1) Accrued Liability (excluding retirees)	\$ 295,512
(2) Adjusted Assets (excluding retirees)	319,915
(3) Total Unfunded Liability, (1) - (2)	(24,403)
(4) Amortization Factor (25 years)	11.312888
(5) Past Service Cost, (3) / (4)	\$ (2,157)
(6) Total Salaries	85,648
(7) Past Service Rate, (5) / (6)	(2.52%)

Total Employer Contribution Rate 6.52%

STATE OF ALASKA - P.E.R.S.

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
101 State Of Alaska	1,918,950,958	1,989,989,413	-71,038,455	622,044,248	9.04	-1.01	8.03	
102 Southwest Region School District	5,350,722	5,470,190	-119,468	2,389,642	9.04	-0.44	8.60	
103 Annette Island School District	1,770,421	2,596,090	-825,669	983,343	9.04	-7.42	1.62	
104 Bering Straits School District	11,583,661	15,141,952	-3,558,291	5,573,090	9.04	-5.64	3.40	
105 Chatham School District	2,281,085	2,268,089	12,995	681,633	9.04	0.17	9.21	
106 Alaska Municipal League	842,179	31,401	810,778	232,892	9.04	30.77	38.11 *	
107 Valdez, City Of	12,755,305	17,200,754	-4,445,449	4,322,606	9.04	-9.04	0.00	
108 Juneau Borough School District	17,670,039	18,505,101	-835,062	7,813,314	9.04	-0.94	8.10	
109 Matanuska-Susitna Borough	18,627,790	26,181,988	-7,554,198	6,826,530	9.04	-2.04	7.00	1
110 Matanuska-Susitna School District	37,353,807	33,034,014	4,319,792	15,642,946	9.04	-2.04	7.00	1
111 Anchorage School District	156,033,051	157,476,286	-1,443,236	57,001,272	9.04	-0.22	8.82	
112 Copper River School District	2,376,432	2,512,635	-136,203	983,961	9.04	-1.22	7.82	
113 University Of Alaska Accounting Services	229,565,954	263,223,731	-33,657,777	66,937,787	9.04	-4.49	4.55	3
114 Haines, City Of	3,003,723	2,695,666	308,057	1,084,865	9.04	2.51	11.55	
115 Kenai, City Of	11,702,603	14,928,527	-3,225,924	4,073,455	9.04	-7.00	2.04	
116 Fairbanks North Star Borough	38,120,852	42,658,031	-4,537,179	13,118,568	9.04	-3.06	5.98	
117 Fairbanks North Star School District	53,880,278	55,661,400	-1,781,122	20,309,814	9.04	-0.78	8.26	
118 Denali School District	2,592,845	2,736,730	-143,885	590,767	9.04	-2.15	6.52 *	
119 University Of Ak - Geo. Institute	14,078,282	8,763,604	5,314,678	5,399,878	9.04	-4.49	4.55	3

* Rate capped to prior Supplement

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
120 City And Borough Of Sitka	13,878,206	13,828,090	50,115	5,670,229	9.04	0.08	9.12	
121 Chugach Regional School District	668,539	786,995	-118,456	261,448	9.04	-4.00	5.04	
122 Ketchikan Gateway Borough	7,040,257	7,755,416	-715,160	2,534,147	9.04	-2.49	6.55	
123 Soldotna, City Of	6,315,534	7,932,177	-1,616,643	2,025,051	9.04	-7.06	1.98	
124 Iditarod Area School District	4,933,270	5,482,265	-548,995	1,386,063	9.04	-3.50	5.54	
125 Kuspuk School District	4,315,758	4,468,223	-152,465	1,709,288	9.04	-0.79	8.25	
126 City And Borough Of Juneau	66,124,231	72,520,967	-6,396,736	21,729,913	9.04	-2.60	6.44	
128 Kodiak, City Of	9,753,342	14,428,546	-4,675,205	4,440,580	9.04	-9.04	0.00	
129 Fairbanks, City Of	33,303,954	3,753,423	29,550,530	7,187,573	9.04	2.68	10.67 *	4
130 Fairbanks Municipality Utility System	22,664,110	46,124,496	-23,460,386	174,811	9.04	2.68	10.67 *	4
131 Wasilla, City Of	3,674,335	3,540,906	133,428	2,179,368	9.04	0.54	9.58	
132 Skagway, City Of	1,534,208	1,668,945	-134,737	762,243	9.04	-1.56	7.48	
133 Greater Sitka Borough School District	4,314,743	4,452,328	-137,585	1,439,836	9.04	-0.84	8.05 *	
134 Palmer, City Of	4,717,138	5,848,655	-1,131,516	1,806,042	9.04	-5.54	3.50	
135 Wrangell, City Of	5,206,108	5,789,798	-583,690	2,317,065	9.04	-2.23	6.81	
136 Bethel, City Of	5,594,994	7,797,212	-2,202,218	3,179,318	9.04	-6.12	2.92	
137 Valdez City Schools	5,364,915	5,483,355	-118,441	1,615,654	9.04	-0.65	8.39	
138 Hoonah City Schools	1,301,303	248,024	1,053,279	462,854	9.04	20.12	28.07 *	
139 Nome, City Of	5,204,454	7,570,518	-2,366,064	1,896,374	9.04	-9.04	0.00	

* Rate capped to prior Supplement

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
140 Kotzebue, City Of	3,734,462	6,307,914	-2,573,452	2,464,501	9.04	-9.04	0.00	
141 Galena City Schools	1,055,466	1,326,841	-271,375	651,046	9.04	-3.68	5.36	
143 Petersburg, City Of	9,970,593	7,907,333	2,063,260	3,094,429	9.04	5.89	14.93	
144 Bristol Bay Borough	3,506,874	4,537,198	-1,030,324	1,487,119	9.04	-6.12	2.92	
145 North Slope Borough	97,323,606	119,855,700	-22,532,095	47,614,321	9.04	-4.18	4.86	
146 Wrangell City Schools	1,455,760	1,857,595	-401,835	718,302	9.04	-4.95	4.09	
148 Cordova, City Of	3,969,859	5,444,380	-1,474,521	1,665,790	9.04	-7.82	1.22	
149 Nome City Schools	3,046,892	2,745,828	301,063	1,080,394	9.04	2.46	11.50	
151 King Cove, City Of	1,326,145	1,583,902	-257,758	923,224	9.04	-2.47	6.57	
152 Alaska Housing Finance Corporation	27,363,666	29,535,933	-2,172,267	12,329,208	9.04	-1.56	7.48	
153 Lower Yukon School District	10,785,405	13,680,924	-2,895,519	4,235,020	9.04	-6.04	3.00	
154 Northwest Arctic School District	10,992,747	19,102,621	-8,109,873	5,541,495	9.04	-9.04	0.00	
155 Southeast Islands School District	1,737,806	1,459,965	277,840	704,397	9.04	3.49	12.53	
156 Pribilof Region School District	1,548,837	1,380,284	168,553	509,457	9.04	2.92	11.96	
157 Lower Kuskokwim School District	27,780,055	33,600,337	-5,820,282	12,834,940	9.04	-4.01	5.03	
158 Kodiak Island School District	10,065,492	10,175,118	-109,626	3,766,606	9.04	-0.26	8.78	
159 Yukon Flats School District	2,683,647	4,057,149	-1,373,502	1,855,805	9.04	-6.54	2.50	
160 Yukon-Koyukok School District	3,332,839	5,522,698	-2,189,859	1,362,002	9.04	-9.04	0.00	
161 North Slope Borough School District	20,005,259	22,316,953	-2,311,694	10,803,382	9.04	-1.89	7.15	

STATE OF ALASKA - P.E.R.S.

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
162 Aleutian Region School District	621,648	2,710,754	-2,089,106	88,314	9.04	-9.04	0.00	
163 Cordova Community Hospital	2,376,000	2,874,192	-498,192	1,489,543	9.04	-2.96	6.08	
164 Lake And Peninsula School District	3,439,259	4,090,767	-651,508	1,883,711	9.04	-3.06	5.98	
165 Sitka Community Hospital	7,697,745	7,577,352	120,393	2,958,811	9.04	0.36	9.40	
166 Tanana City School District	744,388	658,261	86,127	244,035	9.04	3.12	12.16	
167 Southeastern Regional Resource Center	2,362,785	2,274,261	88,524	1,088,290	9.04	0.72	9.76	
168 Hydraburg City Schools	479,357	698,739	-219,382	189,907	9.04	-9.04	0.00	
169 Tanana, City Of	838,813	818,941	19,872	295,760	9.04	0.59	9.63	
170 Northern Pacific Fisheries Management	1,440,438	1,795,189	-354,751	494,441	9.04	-6.34	2.70	
171 Barrow, City Of	2,004,709	2,001,820	2,889	704,048	9.04	0.04	9.08	
172 St. Paul, City Of	2,373,491	2,636,510	-263,019	1,578,604	9.04	-1.47	7.57	
173 Anchorage, Municipality Of	301,013,642	325,735,503	-24,721,861	95,344,897	9.04	-2.29	6.75	
174 Kodiak Island Borough	6,419,761	7,864,149	-1,444,388	2,053,729	9.04	-6.22	2.82	
175 Nome Joint Utilities	1,662,789	2,797,613	-1,134,824	651,879	9.04	-9.04	0.00	
176 Sand Point, City Of	1,165,628	1,525,746	-360,118	531,576	9.04	-5.99	3.05	
177 Ketchikan Gateway School District	6,876,630	6,703,500	173,130	2,539,600	9.04	0.60	9.64	
178 Dillingham, City Of	4,037,670	3,814,793	222,878	1,646,077	9.04	1.20	10.24	
179 Unalaska, City Of	9,560,228	10,576,701	-1,016,474	7,427,164	9.04	-1.21	7.83	
180 Kenai Peninsula Borough	24,228,807	27,144,985	-2,916,178	9,199,972	9.04	-2.80	6.24	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
181 Ketchikan, City Of	19,586,384	15,234,895	4,351,489	6,743,972	9.04	5.70	14.74	
182 Seward, City Of	9,264,021	10,011,734	-747,712	2,929,249	9.04	-2.26	6.78	
183 Fort Yukon, City Of	479,811	821,880	-342,069	142,426	9.04	-9.04	0.00	
184 Bristol Bay Borough School District	2,255,073	2,222,357	32,716	601,403	9.04	0.48	9.38 *	
185 Cordova Public Schools	2,312,693	2,221,795	90,898	570,659	9.04	1.41	10.29 *	
186 Craig, City Of	1,935,506	1,862,872	72,635	990,657	9.04	0.65	9.69	
187 Petersburg General Hospital	2,962,672	4,367,613	-1,404,941	1,510,228	9.04	-8.22	0.82	
190 Kenai Peninsula School District	25,484,639	29,131,338	-3,646,699	11,960,464	9.04	-2.70	6.34	
191 North Pole, City Of	3,396,799	4,384,413	-987,614	1,237,785	9.04	-7.05	1.99	
192 Galena, City Of	2,387,430	2,751,363	-363,932	1,128,248	9.04	-2.85	6.19	
193 Nenana, City Of	1,049,889	893,876	156,013	211,734	9.04	6.51	15.55	
194 Haines Borough	1,116,954	825,050	291,903	432,260	9.04	5.97	15.01	
196 Nenana City Public Schools	715,891	888,336	-172,445	315,507	9.04	-4.83	4.21	
197 Unalakleet, City Of (Terminated)	No Active Employees							
198 Saxman, City Of	465,104	311,527	153,577	57,175	9.04	23.74	32.78	
199 Hoonah, City Of	757,196	1,049,450	-292,253	390,716	9.04	-6.61	2.43	
200 Pelican, City Of	317,773	422,147	-104,374	84,076	9.04	-9.04	0.00	
201 Kake, City Of (Terminated)	No Active Employees							
202 Whittier, City Of	743,150	1,327,948	-584,797	676,226	9.04	-7.64	1.40	

* Rate capped to prior Supplement

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
203 Muni Of Anchorage Parking Authority	1,589,952	1,752,929	-162,978	734,187	9.04	-1.96	7.08	
204 Craig School District	869,395	802,571	66,824	467,997	9.04	1.26	10.30	
205 Dillingham City School District	2,650,764	2,495,987	154,778	1,073,249	9.04	1.27	10.31	
206 Thome Bay, City Of	599,814	745,945	-146,131	293,439	9.04	-4.40	4.64	
208 Akutan, City Of	573,264	558,540	14,724	233,982	9.04	0.56	9.60	
209 Unalaska City School District	778,097	674,568	103,530	538,339	9.04	1.70	10.74	
211 Kashunamiut School District	1,251,868	1,294,663	-42,795	815,858	9.04	-0.46	8.58	
212 Seward General Hospital	No Active Employees							
213 Wainwright, City Of	No Active Employees							
214 St. Mary'S, City Of	670,901	543,022	127,879	322,695	9.04	3.50	12.54	
215 Homer, City Of	9,797,145	11,452,006	-1,654,862	3,339,106	9.04	-4.38	4.66	
216 Ruby, City Of	240,145	195,792	44,354	89,974	9.04	4.36	13.40	
217 Emmonak (Terminated)	No Active Employees							
218 Special Education Service Agency	495,907	778,225	-282,318	371,530	9.04	-6.72	2.32	
219 Bartlett Memorial Hospital	18,888,458	19,604,393	-715,935	10,395,715	9.04	-0.61	8.43	
220 Northwest Arctic Borough	1,055,639	1,030,624	25,015	695,671	9.04	0.32	9.36	
221 St. Mary'S School District	700,057	1,472,503	-772,445	371,684	9.04	-9.04	0.00	
222 Selawik City Council	1,815	27,038	-25,223	24,437	9.04	-9.04	0.00	
223 Bristol Bay Housing Authority	667,318	618,766	48,552	716,576	9.04	0.60	9.64	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Sv. Rate	Total Rate	Rate Group
224 Copper River Basin Housing Authority	435,493	430,225	5,268	240,999	9.04	0.19	9.23	
225 Skagway City School District	787,921	660,658	127,263	177,313	9.04	6.34	15.38	
227 Klawock, City Of	810,982	1,016,384	-205,403	377,041	9.04	-4.82	4.22	
228 Petersburg Public Schools	962,326	1,534,263	-571,938	764,353	9.04	-6.61	2.43	
230 Aleutians East Borough	782,125	700,020	82,105	358,259	9.04	2.03	11.07	
231 Kivalina, City Of	36,008	67,161	-31,153	24,901	9.04	-9.04	0.00	
232 Bering Straits Coastal Resource Service	199,114	137,620	61,494	64,643	9.04	8.41	17.45	
233 Shishmaref, City Of	39,120	29,708	9,412	100	9.04	831.98	841.02	
234 Adak (Terminated)	No Active Employees							
235 Huslia, City Of	100,384	153,040	-52,656	80,669	9.04	-5.77	3.27	
236 Mountain Village, City Of (Terminated)	No Active Employees							
237 Kaltag, City Of	36,345	37,907	-1,562	25,117	9.04	-0.55	8.49	
239 Lower Kalskag, City Of	55,817	49,122	6,695	63,000	9.04	0.94	9.98	
240 Haines Borough School District	750,608	635,397	115,211	496,883	9.04	2.05	11.09	
241 Noorvik, City Of	280,751	236,988	43,763	247,660	9.04	1.56	10.60	
242 Elim, City Of	60,109	58,339	1,770	48,029	9.04	0.33	9.37	
243 Atka, City Of	4,267	26,798	-22,531	18,034	9.04	-9.04	0.00	
244 Aleutians East Borough School District	1,185,866	1,070,093	115,773	686,239	9.04	1.49	10.53	
245 Aleutians West Coastal Resource Service	92,358	90,133	2,225	32,247	9.04	0.61	9.65	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Past Srv. Rate	Total Rate	Rate Group
246 Delta/Greely School District	1,419,376	1,684,927	-265,551	1,045,317	9.04	-2.25	6.79
247 Lake And Peninsula Borough	369,449	261,862	107,587	249,535	9.04	3.81	12.85
248 Yakutat, City And Borough Of	455,589	485,043	-29,454	473,588	9.04	-0.55	8.49
249 Unalakleet, City Of	396,970	444,707	-47,737	297,253	9.04	-1.42	7.62
250 Diomedea Joint Utilities (Terminated)	No Active Employees						
251 Klawock City School District	485,536	476,425	9,111	263,139	9.04	0.31	9.35
252 Old Harbor, City Of	96,416	23,846	72,571	9,888	9.04	64.88	73.92
254 Mekoryuk, City Of	46,640	32,653	13,986	16,597	9.04	7.45	16.47 *
255 Alaska Gateway School District	792,152	1,225,167	-433,015	950,149	9.04	-4.03	5.01
256 Saint George, City Of	1,197,136	1,605,029	-407,893	480,654	9.04	-7.50	1.54
257 Pelican City School District	239,517	265,716	-26,199	117,646	9.04	-1.97	7.07
258 Denali Borough	362,588	150,962	211,627	76,470	9.04	24.46	33.50
259 Allakaket, City Of	24,429	68,169	-43,740	27,209	9.04	-9.04	0.00
260 Kachemak, City Of	36,130	22,961	13,169	18,387	9.04	6.33	15.37
261 Nuiqsut, City Of	-968	61,817	-62,784	100	9.04	-9.04	0.00
262 Cook Inlet Housing Authority	820,024	1,153,296	-333,272	748,858	9.04	-3.93	5.11
263 Interior Regional Housing Authority	649,088	676,535	-27,447	522,429	9.04	-0.46	8.58
264 Yakutat City School District	356,932	348,167	8,765	315,948	9.04	0.25	9.29
265 Kake City School District	385,405	285,080	100,326	279,582	9.04	3.17	12.21

* Rate capped to prior Supplement

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2001

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
266 Quinhagak, City Of	20,072	14,326	5,746	27,539	9.04	1.84	10.88	
267 Aleutian Housing Authority	375,172	304,430	70,743	225,549	9.04	2.77	11.81	
268 Marshall, City Of	27,313	43,656	-16,343	16,279	9.04	-8.87	0.17	
269 Anchorage Telephone Utilities	11,978,875	13,631,912	-1,653,037	12,161,837	9.04	-1.20	7.84	
270 Bering Straits Regional Housing Authority	401,681	356,155	45,526	627,782	9.04	0.64	9.68	
271 Egegik, City Of	74,879	44,120	30,759	110,013	9.04	2.47	11.51	
272 Point Hope, City Of	9,388	8,593	794	25,100	9.04	0.28	9.32	
273 Anaktuvuk Pass, City Of	9,049	3,292	5,757	25,100	9.04	2.03	11.07	
274 Ilisagvik College	2,035,406	2,146,979	-111,573	5,228,466	9.04	-0.19	8.85	
Terminated Employers	4,094,003	3,991,094	-102,909	14,085,848	0.00	0.00	0.00	
State & Political Subdivision Totals	3,518,636,993	3,748,323,072	-229,686,079	1,235,439,237	9.04	-1.64	7.40	

STATE OF ALASKA - P.E.R.S.

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001

Contribution Rates for Fiscal Years 2000 & 2001

	***** FY00 *****		***** FY01 *****		***** FY01 *****		***** FY01 *****		
	Consol. Rate	Past Sv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Sv. Rate	Total Rate	Preliminary Change in Rate	
								5% Cap	
								Rate	
								Adjusted Rate	
101 State Of Alaska	9.89	-1.76	8.13	8.13	9.04	-1.01	8.03	-0.10	8.03
102 Southwest Region School District	9.89	-4.67	5.22	5.22	9.04	-0.44	8.60	3.38	8.60
103 Annette Island School District	9.89	-7.77	2.12	2.12	9.04	-7.42	1.62	-0.50	1.62
104 Bering Straits School District	9.89	-7.39	2.50	2.50	9.04	-5.64	3.40	0.90	3.40
105 Chatham School District	9.89	-4.26	5.63	5.63	9.04	0.17	9.21	3.58	9.21
106 Alaska Municipal League	9.89	31.68	41.57	33.90	9.04	30.77	39.81	5.91	+5.00 38.11 *
107 Valdez, City Of	9.89	-9.89	0.00	0.00	9.04	-9.04	0.00	0.00	0.00
108 Juneau Borough School District	9.89	-1.84	8.05	8.05	9.04	-0.94	8.10	0.05	8.10
109 Matanuska-Susitna Borough	9.89	-3.49	6.40	6.40	9.04	-2.04	7.00	0.60	7.00
110 Matanuska-Susitna School District	9.89	-3.49	6.40	6.40	9.04	-2.04	7.00	0.60	7.00
111 Anchorage School District	9.89	-0.89	9.00	9.00	9.04	-0.22	8.82	-0.18	8.82
112 Copper River School District	9.89	-3.05	6.84	6.84	9.04	-1.22	7.82	0.98	7.82
113 University Of Alaska Accounting Services	9.89	-4.25	5.64	5.64	9.04	-4.49	4.55	-1.09	4.55
114 Haines, City Of	9.89	-0.84	9.05	9.05	9.04	2.51	11.55	2.50	11.55
115 Kenai, City Of	9.89	-4.46	5.43	5.43	9.04	-7.00	2.04	-3.39	2.04
116 Fairbanks North Star Borough	9.89	-5.34	4.55	4.55	9.04	-3.06	5.98	1.43	5.98
117 Fairbanks North Star School District	9.89	-3.11	6.78	6.78	9.04	-0.78	8.26	1.48	8.26
118 Denali School District	9.89	-4.07	5.82	5.82	9.04	-2.15	6.89	1.07	6.52 *
119 University Of Ak - Geo. Institute	9.89	-4.25	5.64	5.64	9.04	-4.49	4.55	-1.09	4.55

* Rate capped to prior Supplement

STATE OF ALASKA - P.E.R.S.

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

Contribution Rates for Fiscal Years 2000 & 2001

	*****FY00*****		*****FY01*****		*****FY01*****		*****FY01*****		*****FY01*****	
	Consol. Past Srv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY01 Adjusted Rate	
120 City And Borough Of Sitka	9.89	0.19	10.08	10.08	9.04	0.08	9.12	-0.96	9.12	9.12
121 Chugach Regional School District	9.89	-6.04	3.85	3.85	9.04	-4.00	5.04	1.19	5.04	5.04
122 Ketchikan Gateway Borough	9.89	-3.86	6.03	6.03	9.04	-2.49	6.55	0.52	6.55	6.55
123 Soldotna, City Of	9.89	-5.62	4.27	4.27	9.04	-7.06	1.98	-2.29	1.98	1.98
124 Iditarod Area School District	9.89	-5.85	4.04	4.04	9.04	-3.50	5.54	1.50	5.54	5.54
125 Kuspuk School District	9.89	-2.72	7.17	7.17	9.04	-0.79	8.25	1.08	8.25	8.25
126 City And Borough Of Juneau	9.89	-3.87	6.02	6.02	9.04	-2.60	6.44	0.42	6.44	6.44
128 Kodiak, City Of	9.89	-8.81	1.08	1.08	9.04	-9.04	0.00	-1.08	0.00	0.00
129 Fairbanks, City Of	9.89	5.76	15.65	15.65	9.04	2.68	11.72	-3.93	10.67 *	10.67 *
130 Fairbanks Municipality Utility System	9.89	5.76	15.65	15.65	9.04	2.68	11.72	-3.93	10.67 *	10.67 *
131 Wasilla, City Of	9.89	-1.33	8.56	8.56	9.04	0.54	9.58	1.02	9.58	9.58
132 Skagway, City Of	9.89	-1.70	8.19	8.19	9.04	-1.56	7.48	-0.71	7.48	7.48
133 Greater Sitka Borough School District	9.89	-0.35	9.54	9.54	9.04	-0.84	8.20	-1.34	8.05 *	8.05 *
134 Palmer, City Of	9.89	-2.76	7.13	7.13	9.04	-5.54	3.50	-3.63	3.50	3.50
135 Wrangell, City Of	9.89	-1.46	8.43	8.43	9.04	-2.23	6.81	-1.62	6.81	6.81
136 Bethel, City Of	9.89	-7.22	2.67	2.67	9.04	-6.12	2.92	0.25	2.92	2.92
137 Valdez City Schools	9.89	-1.55	8.34	8.34	9.04	-0.65	8.39	0.05	8.39	8.39
138 Hoonah City Schools	9.89	18.34	28.23	28.23	9.04	20.12	29.16	0.93	28.07 *	28.07 *
139 Nome, City Of	9.89	-7.76	2.13	2.13	9.04	-9.04	0.00	-2.13	0.00	0.00

* Rate capped to prior Supplement

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Years 2000 & 2001

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

	***** FY00 *****		***** FY01 *****		***** FY01 *****		***** FY01 *****			
	Consol. Rate	Past Srv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY01 Adjusted Rate
140 Kotzebue, City Of	9.89	-9.87	0.02	0.02	9.04	-9.04	0.00	-0.02		0.00
141 Galena City Schools	9.89	-3.50	6.39	6.39	9.04	-3.68	5.36	-1.03		5.36
143 Petersburg, City Of	9.89	5.51	15.40	15.40	9.04	5.89	14.93	-0.47		14.93
144 Bristol Bay Borough	9.89	-5.29	4.60	4.60	9.04	-6.12	2.92	-1.68		2.92
145 North Slope Borough	9.89	-4.52	5.37	5.37	9.04	-4.18	4.86	-0.51		4.86
146 Wrangell City Schools	9.89	-4.67	5.22	5.22	9.04	-4.95	4.09	-1.13		4.09
148 Cordova, City Of	9.89	-4.21	5.68	5.68	9.04	-7.82	1.22	-4.46		1.22
149 Nome City Schools	9.89	-0.09	9.80	9.80	9.04	2.46	11.50	1.70		11.50
151 King Cove, City Of	9.89	-1.17	8.72	8.72	9.04	-2.47	6.57	-2.15		6.57
152 Alaska Housing Finance Corporation	9.89	-3.88	6.01	6.01	9.04	-1.56	7.48	1.47		7.48
153 Lower Yukon School District	9.89	-7.30	2.59	2.59	9.04	-6.04	3.00	0.41		3.00
154 Northwest Arctic School District	9.89	-9.57	0.32	0.32	9.04	-9.04	0.00	-0.32		0.00
155 Southeast Islands School District	9.89	2.20	12.09	12.09	9.04	3.49	12.53	0.44		12.53
156 Pribilof Region School District	9.89	-2.53	7.36	7.36	9.04	2.92	11.96	4.60		11.96
157 Lower Kuskokwim School District	9.89	-5.68	4.21	4.21	9.04	-4.01	5.03	0.82		5.03
158 Kodiak Island School District	9.89	-2.21	7.68	7.68	9.04	-0.26	8.78	1.10		8.78
159 Yukon Flats School District	9.89	-5.75	4.14	4.14	9.04	-6.54	2.50	-1.64		2.50
160 Yukon-Koyukok School District	9.89	-9.89	0.00	0.00	9.04	-9.04	0.00	0.00		0.00
161 North Slope Borough School District	9.89	-2.40	7.49	7.49	9.04	-1.89	7.15	-0.34		7.15

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Years 2000 & 2001

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

	*****FY00*****	*****FY01*****	*****FY01*****	*****FY01*****	Preliminary	FY01	
	Consol. Past Srv. Rate	Total Adj. Consol. Past Srv. Rate	Rate	Rate	Change in Rate	Adjusted Rate	
	Rate	Rate	Rate	Rate	Rate	Rate	
162 Aleutian Region School District	9.89	-9.89	0.00	9.04	9.04	0.00	0.00
163 Cordova Community Hospital	9.89	-2.72	7.17	7.17	9.04	-2.96	6.08
164 Lake And Peninsula School District	9.89	-2.94	6.95	6.95	9.04	-3.06	5.98
165 Sitka Community Hospital	9.89	-2.56	7.33	7.33	9.04	0.36	9.40
166 Tanana City School District	9.89	0.19	10.08	10.08	9.04	3.12	12.16
167 Southeastern Regional Resource Center	9.89	-1.42	8.47	8.47	9.04	0.72	9.76
168 Hydraburg City Schools	9.89	-9.89	0.00	1.19	9.04	-9.04	0.00
169 Tanana, City Of	9.89	-6.67	3.22	3.22	9.04	0.59	9.63
170 Northern Pacific Fisheries Management	9.89	-9.11	0.78	0.78	9.04	-6.34	2.70
171 Barrow, City Of	9.89	-1.03	8.86	8.86	9.04	0.04	9.08
172 St. Paul, City Of	9.89	-3.65	6.24	6.24	9.04	-1.47	7.57
173 Anchorage, Municipality Of	9.89	-2.80	7.09	7.09	9.04	-2.29	6.75
174 Kodiak Island Borough	9.89	-2.61	7.28	7.28	9.04	-6.22	2.82
175 Nome Joint Utilities	9.89	-9.89	0.00	0.00	9.04	-9.04	0.00
176 Sand Point, City Of	9.89	-6.02	3.87	3.87	9.04	-5.99	3.05
177 Ketchikan Gateway School District	9.89	-0.68	9.21	9.21	9.04	0.60	9.64
178 Dillingham, City Of	9.89	-2.18	7.71	7.71	9.04	1.20	10.24
179 Unalaska, City Of	9.89	-2.96	6.93	6.93	9.04	-1.21	7.83
180 Kenai Peninsula Borough	9.89	-3.70	6.19	6.19	9.04	-2.80	6.24

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Years 2000 & 2001

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

	*****FY00*****		*****FY01*****		*****FY01*****		*****FY01*****		*****FY01*****	
	Consol. Rate	Past Sv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Sv. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY01 Adjusted Rate
181 Ketchikan, City Of	9.89	4.72	14.61	14.61	9.04	5.70	14.74	0.13		14.74
182 Seward, City Of	9.89	-2.80	7.09	7.09	9.04	-2.26	6.78	-0.31		6.78
183 Fort Yukon, City Of	9.89	-9.89	0.00	0.00	9.04	-9.04	0.00	0.00		0.00
184 Bristol Bay Borough School District	9.89	0.28	10.17	10.17	9.04	0.48	9.52	-0.65		9.38 *
185 Cordova Public Schools	9.89	0.52	10.41	10.41	9.04	1.41	10.45	0.04		10.29 *
186 Craig, City Of	9.89	0.61	10.50	10.50	9.04	0.65	9.69	-0.81		9.69
187 Petersburg General Hospital	9.89	-9.01	0.88	0.88	9.04	-8.22	0.82	-0.06		0.82
190 Kenai Peninsula School District	9.89	-5.38	4.51	4.51	9.04	-2.70	6.34	1.83		6.34
191 North Pole, City Of	9.89	-9.89	0.00	0.00	9.04	-7.05	1.99	1.99		1.99
192 Galena, City Of	9.89	-7.30	2.59	2.59	9.04	-2.85	6.19	3.60		6.19
193 Nenana, City Of	9.89	-3.84	6.05	6.05	9.04	6.51	15.55	9.50	+5.00	11.05
194 Haines Borough	9.89	4.48	14.37	14.37	9.04	5.97	15.01	0.64		15.01
196 Nenana City Public Schools	9.89	-9.89	0.00	0.00	9.04	-4.83	4.21	4.21		4.21
197 Unalakleet, City Of (Terminated)	No Active Employees									
198 Saxman, City Of	9.89	3.72	13.61	16.46	9.04	23.74	32.78	16.32	+5.00	21.46
199 Hoonah, City Of	9.89	-7.98	1.91	1.91	9.04	-6.61	2.43	0.52		2.43
200 Pelican, City Of	9.89	-9.89	0.00	0.42	9.04	-9.04	0.00	-0.42		0.00
201 Kake, City Of (Terminated)	No Active Employees									
202 Whittier, City Of	9.89	-9.25	0.64	0.64	9.04	-7.64	1.40	0.76		1.40

* Rate capped to prior Supplement

STATE OF ALASKA - P.E.R.S.

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

Contribution Rates for Fiscal Years 2000 & 2001

	*****FY00*****	*****FY01*****	*****FY01*****	Preliminary	FY01					
	Consol. Past Srv. Rate	Total Adj. Rate	Consol. Rate	Change in Rate	Adjusted Rate					
	Rate	Rate	Rate	Rate	Rate					
203 Muni Of Anchorage Parking Authority	9.89	-5.00	4.89	9.04	-1.96	7.08	2.19	7.08		
204 Craig School District	9.89	-0.03	9.86	9.04	1.26	10.30	0.44	10.30		
205 Dillingham City School District	9.89	-3.03	6.86	9.04	1.27	10.31	3.45	10.31		
206 Thorne Bay, City Of	9.89	-7.33	2.56	9.04	-4.40	4.64	2.08	4.64		
208 Akutan, City Of	9.89	-1.06	8.83	9.04	0.56	9.60	0.77	9.60		
209 Unalaska City School District	9.89	-0.23	9.66	9.04	1.70	10.74	1.08	10.74		
211 Kashunamiut School District	9.89	-2.81	7.08	9.04	-0.46	8.58	1.50	8.58		
212 Seward General Hospital	No Active Employees									
213 Wainwright, City Of	No Active Employees									
214 St. Mary'S, City Of	9.89	1.20	11.09	9.04	3.50	12.54	1.45	12.54		
215 Homer, City Of	9.89	-7.86	2.03	9.04	-4.38	4.66	2.63	4.66		
216 Ruby, City Of	9.89	-5.36	4.53	9.04	4.36	13.40	8.87	+5.00	9.53	
217 Emmonak (Terminated)	No Active Employees									
218 Special Education Service Agency	9.89	-2.17	7.72	7.72	9.04	-6.72	2.32	-5.40	-5.00	2.72
219 Bartlett Memorial Hospital	9.89	-2.69	7.20	7.20	9.04	-0.61	8.43	1.23	8.43	8.43
220 Northwest Arctic Borough	9.89	-5.00	4.89	4.89	9.04	0.32	9.36	4.47	9.36	9.36
221 St. Mary'S School District	9.89	-9.89	0.00	0.00	9.04	-9.04	0.00	0.00	0.00	0.00
222 Selawik City Council	9.89	-6.15	3.74	3.74	9.04	-9.04	0.00	-3.74	0.00	0.00
223 Bristol Bay Housing Authority	9.89	-1.70	8.19	8.19	9.04	0.60	9.64	1.45	9.64	9.64

STATE OF ALASKA - P.E.R.S.

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

Contribution Rates for Fiscal Years 2000 & 2001

	***** FY00 *****		***** FY01 *****		***** FY01 *****		***** FY01 *****	
	Consol. Rate	Past Srv. Rate	Total Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	Preliminary Change in Rate	FY01 Adjusted Rate
224 Copper River Basin Housing Authority	9.89	-3.85	6.04	9.04	0.19	9.23	2.97	9.23
225 Skagway City School District	9.89	1.73	11.62	9.04	6.34	15.38	3.76	15.38
227 Klawock, City Of	9.89	-9.50	0.39	9.04	-4.82	4.22	2.66	4.22
228 Petersburg Public Schools	9.89	-5.43	4.46	9.04	-6.61	2.43	-2.03	2.43
229 Bristol Bay Coastal Resource Service Area (Term)	No Active Employees							
230 Aleutians East Borough	9.89	-1.41	8.48	9.04	2.03	11.07	2.59	11.07
231 Kivalina, City Of	9.89	-9.89	0.00	9.04	-9.04	0.00	0.00	0.00
232 Bering Straits Coastal Resource Service	9.89	3.77	13.66	9.04	8.41	17.45	3.79	17.45
233 Shishmaref, City Of	9.89	279.28	289.17	19.15	9.04	831.98	841.02	821.87 +5.00
234 Adak (Terminated)	No Active Employees							
235 Huslia, City Of	9.89	-7.92	1.97	10.19	9.04	-5.77	3.27	-6.92 -5.00
236 Mountain Village, City Of (Terminated)	No Active Employees							
237 Kaltag, City Of	9.89	-5.47	4.42	9.04	-0.55	8.49	4.07	8.49
239 Lower Kalskag, City Of	9.89	12.35	22.24	22.24	9.04	0.94	9.98	-12.26 -5.00
240 Haines Borough School District	9.89	-0.96	8.93	9.04	2.05	11.09	2.16	11.09
241 Noorvik, City Of	9.89	-0.62	9.27	9.04	1.56	10.60	1.33	10.60
242 Elim, City Of	9.89	1.08	10.97	10.97	9.04	0.33	9.37	-1.60
243 Atka, City Of	9.89	-9.89	0.00	9.04	-9.04	0.00	0.00	0.00
244 Aleutians East Borough School District	9.89	-0.55	9.34	9.04	1.49	10.53	1.19	10.53

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Years 2000 & 2001

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

	***** FY00 *****		***** FY01 *****		***** FY01 *****		***** FY01 *****		***** FY01 *****	
	Consol. Rate	Past Srv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	Change in Rate	5% Cap	Adjusted Rate
245 Aleutians West Coastal Resource Service	9.89	-3.98	5.91	7.15	9.04	0.61	9.65	2.50		9.65
246 Delta/Greely School District	9.89	-2.87	7.02	7.02	9.04	-2.25	6.79	-0.23		6.79
247 Lake And Peninsula Borough	9.89	2.50	12.39	12.39	9.04	3.81	12.85	0.46		12.85
248 Yakutat, City And Borough Of	9.89	-2.56	7.33	7.33	9.04	-0.55	8.49	1.16		8.49
249 Unalakleet, City Of	9.89	-3.13	6.76	6.76	9.04	-1.42	7.62	0.86		7.62
250 Diomedede Joint Utilities (Terminated)	No Active Employees									
251 Klawock City School District	9.89	-1.68	8.21	8.21	9.04	0.31	9.35	1.14		9.35
252 Old Harbor, City Of	9.89	30.31	40.20	34.21	9.04	64.88	73.92	39.71	+5.00	39.21
254 Mekoryuk, City Of	9.89	4.64	14.53	14.53	9.04	7.45	16.49	1.96		16.47 *
255 Alaska Gateway School District	9.89	-3.34	6.55	6.55	9.04	-4.03	5.01	-1.54		5.01
256 Saint George, City Of	9.89	-8.17	1.72	13.57	9.04	-7.50	1.54	-12.03	-5.00	8.57
257 Pelican City School District	9.89	-4.77	5.12	5.12	9.04	-1.97	7.07	1.95		7.07
258 Denali Borough	9.89	13.45	23.34	20.92	9.04	24.46	33.50	12.58	+5.00	25.92
259 Allakaket, City Of	9.89	-2.05	7.84	7.84	9.04	-9.04	0.00	-7.84	-5.00	2.84
260 Kachemak, City Of	9.89	0.55	10.44	10.44	9.04	6.33	15.37	4.93		15.37
261 Nuiqsut, City Of	No Active Employees									
262 Cook Inlet Housing Authority	9.89	-3.50	6.39	6.39	9.04	-3.93	5.11	-1.28		5.11
263 Interior Regional Housing Authority	9.89	-2.58	7.31	7.31	9.04	-0.46	8.58	1.27		8.58
264 Yakutat City School District	9.89	-1.63	8.26	8.26	9.04	0.25	9.29	1.03		9.29

* Rate capped to prior Supplement

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2000 & 2001 (continued)

STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Years 2000 & 2001

	*****FY00***** Consol. Rate	Past Srv. Rate	Total Rate	Adj. Rate	Consol. Rate	*****FY01***** Past Srv. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY01 Adjusted Rate
265 Kake City School District	9.89	0.03	9.92	9.92	9.04	3.17	12.21	2.29		12.21
266 Quinhagak, City Of	9.89	5.30	15.19	15.19	9.04	1.84	10.88	-4.31		10.88
267 Aleutian Housing Authority	9.89	0.51	10.40	10.40	9.04	2.77	11.81	1.41		11.81
268 Marshall, City Of	9.89	1.10	10.99	10.99	9.04	-8.87	0.17	-10.82	-5.00	5.99
269 Anchorage Telephone Utilities	9.89	-2.66	7.23	7.23	9.04	-1.20	7.84	0.61		7.84
270 Bering Straits Regional Housing Authority	9.89	-0.73	9.16	9.16	9.04	0.64	9.68	0.52		9.68
271 Egegik, City Of	9.89	-0.05	9.84	9.84	9.04	2.47	11.51	1.67		11.51
272 Point Hope, City Of	9.89	-1.88	8.01	8.01	9.04	0.28	9.32	1.31		9.32
273 Anaktuvuk Pass, City Of	9.89	0.00	9.89	9.89	9.04	2.03	11.07	1.18		11.07
274 Ilisagvik College	9.89	2.52	12.41	12.41	9.04	-0.19	8.85	-3.56		8.85
275 North Pacific Rim Housing Authority**			14.50	14.50			14.50			14.50
State & Political Subdivision Totals	9.89	-2.15	7.74	7.74	9.04	-1.64	7.40	-0.34		7.40

** Estimated

STATE OF ALASKA - P.E.R.S.

**Adjustment to Retiree Reserve
As of June 30, 1998**

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
101 State Of Alaska	1,400,385,269	351,980,883	-120,142,510	1,632,223,642
102 Southwest Region School District	1,302,961	267,768	-107,689	1,463,040
103 Annette Island School District	766,869	409,834	-80,675	1,096,028
104 Bering Straits School District	4,423,700	1,053,440	-375,514	5,101,626
105 Chatham School District	381,228	142,107	-35,880	487,455
106 Alaska Municipal League	527,386	-114,731	-28,292	384,363
107 Valdez, City Of	10,073,549	1,779,915	-812,675	11,040,789
108 Juneau Borough School District	10,497,653	2,921,665	-920,031	12,499,287
109 Matanuska-Susitna Borough	8,149,519	1,838,425	-684,775	9,303,169
110 Matanuska-Susitna School District	16,941,929	6,282,720	-1,592,286	21,632,363
111 Anchorage School District	116,759,486	30,325,523	-10,084,172	137,000,837
112 Copper River School District	1,658,521	198,975	-127,350	1,730,146
113 University Of Alaska Accounting Services	111,137,667	41,333,797	-10,453,469	142,017,995
114 Haines, City Of	1,291,794	181,198	-100,989	1,372,003
115 Kenai, City Of	7,884,388	3,859,054	-805,132	10,938,310
116 Fairbanks North Star Borough	10,894,265	4,388,443	-1,047,785	14,234,923
117 Fairbanks North Star School District	26,362,897	6,267,215	-2,237,126	30,392,986
118 Denali School District	517,946	297,875	-55,933	759,888

STATE OF ALASKA - P.E.R.S.

**Adjustment to Retiree Reserve
As of June 30, 1998**

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
119 University Of Ak - Geo. Institute	10,250,254	2,493,980	-873,747	11,870,487
120 City And Borough Of Sitka	11,263,000	3,697,644	-1,025,704	13,934,940
121 Chugach Regional School District	96,565	12,446	-7,474	101,537
122 Ketchikan Gateway Borough	3,573,712	1,160,395	-324,571	4,409,536
123 Soldotna, City Of	3,298,833	1,839,659	-352,296	4,786,196
124 Iditarod Area School District	1,872,134	259,383	-146,137	1,985,380
125 Kuspuk School District	1,491,053	271,995	-120,875	1,642,173
126 City And Borough Of Juneau	46,240,507	11,116,664	-3,932,417	53,424,754
128 Kodiak, City Of	14,684,101	3,166,304	-1,223,827	16,626,578
129 Fairbanks, City Of	61,160,802	13,832,799	-5,141,574	69,852,027
130 Fairbanks Municipality Utility System	15,529,256	5,982,132	-1,474,824	20,036,564
131 Wasilla, City Of	616,375	472,595	-74,660	1,014,310
132 Skagway, City Of	534,630	404,672	-64,399	874,903
133 Greater Sitka Borough School District	3,568,103	743,881	-295,630	4,016,354
134 Palmer, City Of	3,004,572	1,981,382	-341,838	4,644,116
135 Wrangell, City Of	4,413,891	2,176,158	-451,815	6,138,234
136 Bethel, City Of	1,037,468	308,397	-92,273	1,253,592
137 Valdez City Schools	2,110,443	918,668	-207,676	2,821,435

STATE OF ALASKA - P.E.R.S.

**Adjustment to Retiree Reserve
As of June 30, 1998**

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
138 Hoonah City Schools	1,509,212	255,620	-120,997	1,643,835
139 Nome, City Of	2,380,406	3,648,424	-413,338	5,615,492
140 Kolzebue, City Of	970,444	559,751	-104,910	1,425,285
141 Galena City Schools	530,312	531,057	-72,768	988,601
143 Petersburg, City Of	5,102,896	1,980,028	-485,606	6,597,318
144 Bristol Bay Borough	1,029,335	1,340,126	-162,451	2,207,010
145 North Slope Borough	28,238,820	15,571,019	-3,003,610	40,806,229
146 Wrangell City Schools	1,130,483	138,550	-87,005	1,182,028
148 Cordova, City Of	4,052,740	1,712,158	-395,242	5,369,656
149 Nome City Schools	1,627,776	141,658	-121,313	1,648,121
151 King Cove, City Of	416,015	252,616	-45,841	622,790
152 Alaska Housing Finance Corporation	8,424,461	2,539,483	-751,690	10,212,254
153 Lower Yukon School District	4,645,157	1,461,674	-418,685	5,688,146
154 Northwest Arctic School District	4,260,258	3,921,441	-560,939	7,620,760
155 Southeast Islands School District	1,272,217	140,674	-96,868	1,316,023
156 Pribilof Region School District	396,532	168,578	-38,744	526,366
157 Lower Kuskokwim School District	6,236,650	3,980,582	-700,495	9,516,737
158 Kodiak Island School District	5,727,847	794,804	-447,194	6,075,457

STATE OF ALASKA - P.E.R.S.

Adjustment to Retiree Reserve
As of June 30, 1998

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve <u>06-30-1997</u>	Net Change in Reserve by <u>06-30-1998</u>	Amount to be <u>Transferred</u>	Retiree Reserve <u>06-30-1998</u>
159 Yukon Flats School District	676,279	468,353	-78,476	1,066,156
160 Yukon-Koyukok School District	1,774,190	277,883	-140,690	1,911,383
161 North Slope Borough School District	11,721,214	2,818,429	-996,840	13,542,803
162 Aleutian Region School District	829,643	355,120	-81,228	1,103,535
163 Cordova Community Hospital	1,700,272	511,290	-151,625	2,059,937
164 Lake And Peninsula School District	1,452,629	1,014,262	-169,130	2,297,761
165 Sitka Community Hospital	2,633,013	304,690	-201,409	2,736,294
166 Tanana City School District	59,809	5,564	-4,482	60,891
167 Southeastern Regional Resource Center	436,080	207,008	-44,090	598,998
168 Hydaburg City Schools	40,088	158,969	-13,647	185,410
169 Tanana, City Of	62,251	2,947	-4,470	60,728
170 Northern Pacific Fisheries Management	605,034	52,146	-45,056	612,124
171 Barrow, City Of	8,255	967	-632	8,590
172 St. Paul, City Of	153,476	224,088	-25,886	351,678
173 Anchorage, Municipality Of	221,346,555	46,767,163	-18,381,920	249,731,798
174 Kodiak Island Borough	3,253,550	2,580,072	-399,954	5,433,668
175 Nome Joint Utilities	767,981	1,167,939	-132,727	1,803,193
176 Sand Point, City Of	266,168	33,544	-20,548	279,164

STATE OF ALASKA - P.E.R.S.

Adjustment to Retiree Reserve
As of June 30, 1998

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
177 Ketchikan Gateway School District	2,799,518	795,664	-246,486	3,348,696
178 Dillingham, City Of	753,080	109,612	-59,146	803,546
179 Unalaska, City Of	2,415,868	704,763	-213,951	2,906,680
180 Kenai Peninsula Borough	14,854,890	5,396,879	-1,388,465	18,863,304
181 Ketchikan, City Of	15,178,554	2,522,244	-1,213,570	16,487,228
182 Seward, City Of	3,537,526	1,794,298	-365,551	4,966,273
183 Fort Yukon, City Of	69,132	15,799	-5,823	79,108
184 Bristol Bay Borough School District	493,377	348,973	-57,752	784,598
185 Cordova Public Schools	833,913	261,751	-75,119	1,020,545
186 Craig, City Of	501,692	385,242	-60,808	826,126
187 Petersburg General Hospital	1,475,639	404,595	-128,909	1,751,325
190 Kenai Peninsula School District	14,837,665	8,971,195	-1,632,339	22,176,521
191 North Pole, City Of	1,169,266	299,237	-100,681	1,367,822
192 Galena, City Of	303,321	409,355	-48,861	663,815
193 Nenana, City Of	206,482	17,704	-15,370	208,816
194 Haines Borough	18,380	144,930	-11,197	152,113
196 Nenana City Public Schools	409,143	48,586	-31,382	426,347
197 Unalakleet, City Of (Terminated)	44,785	4,807	-3,400	46,192

STATE OF ALASKA - P.E.R.S.

Adjustment to Retiree Reserve
As of June 30, 1998

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
198 Saxman, City Of	72,645	16,555	-6,116	83,084
199 Hoonah, City Of	328,077	15,763	-23,574	320,266
200 Pelican, City Of	39,683	4,916	-3,058	41,541
201 Kake, City Of (Terminated)	0	0	0	0
202 Whittier, City Of	536,312	106,841	-44,095	599,058
203 Muni Of Anchorage Parking Authority	16,529	249,163	-18,216	247,476
204 Craig School District	0	153,182	-10,502	142,680
205 Dillingham City School District	277,337	27,387	-20,892	283,832
206 Thorne Bay, City Of	40,081	6,647	-3,204	43,524
208 Akutan, City Of	0	0	0	0
209 Unalaska City School District	193,430	-102,689	-6,221	84,520
211 Kashunamiut School District	99,520	6,845	-7,292	99,073
212 Seward General Hospital	2,378,123	739,597	-213,751	2,903,969
213 Wainwright, City Of	93,759	11,869	-7,242	98,386
214 St. Mary'S, City Of	101,372	-54,366	-3,223	43,783
215 Homer, City Of	4,490,094	855,374	-366,486	4,978,982
216 Ruby, City Of	0	0	0	0
217 Emmonak (Terminated)	69,919	9,760	-5,463	74,216

STATE OF ALASKA - P.E.R.S.

Adjustment to Retiree Reserve
As of June 30, 1998

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
218 Special Education Service Agency	0	437,949	-30,026	407,923
219 Bartlett Memorial Hospital	3,349,058	1,565,522	-336,944	4,577,636
220 Northwest Arctic Borough	74,220	7,195	-5,582	75,833
221 St. Mary'S School District	606,551	53,918	-45,282	615,187
222 Selawik City Council	0	0	0	0
223 Bristol Bay Housing Authority	41,565	5,411	-3,221	43,755
224 Copper River Basin Housing Authority	0	0	0	0
225 Skagway City School District	0	0	0	0
226 Hooper Bay, City Of	0	0	0	0
227 Klawock, City Of	142,876	188,116	-22,693	308,299
228 Petersburg Public Schools	236,392	156,690	-26,950	366,132
229 Bristol Bay Coastal Resource Service Area	0	0	0	0
230 Aleutians East Borough	0	0	0	0
231 Kivalina, City Of	0	0	0	0
232 Bering Straits Coastal Resource Service	0	0	0	0
233 Shishmaref, City Of	0	0	0	0
234 Adak (Terminated)	0	0	0	0
235 Huslia, City Of	58,009	6,232	-4,404	59,837

STATE OF ALASKA - P.E.R.S.

Adjustment to Retiree Reserve
As of June 30, 1998

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve <u>06-30-1997</u>	Net Change in Reserve by <u>06-30-1998</u>	Amount to be <u>Transferred</u>	Retiree Reserve <u>06-30-1998</u>
236 Mountain Village, City Of (Terminated)	0	0	0	0
237 Kaltag, City Of	0	0	0	0
238 Koyuk, City Of	0	0	0	0
239 Lower Kalskag, City Of	0	0	0	0
240 Haines Borough School District	64,738	7,805	-4,974	67,569
241 Noorvik, City Of	0	0	0	0
242 Elim, City Of	0	0	0	0
243 Atka, City Of	0	0	0	0
244 Aleutians East Borough School District	68,841	118,086	-12,816	174,111
245 Aleutians West Coastal Resource Service	0	0	0	0
246 Delta/Greely School District	480,955	546,087	-70,414	956,628
247 Lake And Peninsula Borough	83,273	12,341	-6,555	89,059
248 Yakutat, City And Borough Of	206,096	21,240	-15,586	211,750
249 Unalakleet, City Of	0	0	0	0
250 Diomedea Joint Utilities (Terminated)	0	0	0	0
251 Klawock City School District	0	0	0	0
252 Old Harbor, City Of	0	0	0	0
253 Grayling, City Of	0	0	0	0

STATE OF ALASKA - P.E.R.S.

Adjustment to Retiree Reserve
As of June 30, 1998

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
254 Mekoryuk, City Of	0	0	0	0
255 Alaska Gateway School District	200,721	116,197	-21,728	295,190
256 Saint George, City Of	67,849	499,809	-38,919	528,739
257 Pelican City School District	0	0	0	0
258 Denali Borough	0	13,891	-952	12,939
259 Allakaket, City Of	0	43,436	-2,978	40,458
260 Kachemak, City Of	0	0	0	0
261 Nulqsut, City Of	0	0	0	0
262 Cook Inlet Housing Authority	0	537,524	-36,853	500,671
263 Interior Regional Housing Authority	0	0	0	0
264 Yakutat City School District	0	0	0	0
265 Kake City School District	0	0	0	0
266 Quinhagak, City Of	0	0	0	0
267 Aleutian Housing Authority	8,109	657	-601	8,165
268 Marshall, City Of	0	0	0	0
269 Anchorage Telephone Utilities	208,150	387,988	-40,871	555,267
270 Bering Straits Regional Housing Authority	0	0	0	0
271 Egegik, City Of	0	0	0	0

STATE OF ALASKA - P.E.R.S.

Adjustment to Retiree Reserve
As of June 30, 1998

1.4 Adjustment to Retiree Reserve as of June 30, 1998 (continued)

	Retiree Reserve 06-30-1997	Net Change in Reserve by 06-30-1998	Amount to be Transferred	Retiree Reserve 06-30-1998
272 Point Hope, City Of	0	0	0	0
273 Anaktuvuk Pass, City Of	0	0	0	0
274 Iisagvik College	0	0	0	0
275 North Pacific Rim Housing Authority	0	0	0	0
276 City Of Kake	0	0	0	0
277 Saxman Seaport	0	0	0	0
278 Tlingit-Haida Regional Housing Authority	0	0	0	0
279 City Of Toksook Bay	0	0	0	0
280 Baranof Island Housing Authority	0	0	0	0
Unallocated Reserves	31,822,124	48,579,209	0	80,401,333
State & Political Subdivision Totals	2,346,799,413	678,329,718	-201,891,020	2,823,238,111

1.5 Disclosure For GASB Statement No. 26 & 27

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded		Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total (b-a)/c
					AAL (UAAL) (b-a)	Payroll		
101 State Of Alaska								
Pension:	6/30/1998	2,589,491	2,538,706	102%	-50,785	622,044		-8%
Postemployment Health:	6/30/1998	1,032,722	1,012,469	102%	-20,253	622,044		-3%
								Actuarially Determined Required Contribution: 8.50%
102 Southwest Region School District								
Pension:	6/30/1998	4,956	4,871	102%	-85	2,390		-4%
Postemployment Health:	6/30/1998	1,977	1,943	102%	-34	2,390		-1%
								Actuarially Determined Required Contribution: 5.00%
103 Annette Island School District								
Pension:	6/30/1998	2,639	2,048	129%	-591	983		-60%
Postemployment Health:	6/30/1998	1,053	818	129%	-235	983		-24%
								Actuarially Determined Required Contribution: 3.95%
104 Bering Straits School District								
Pension:	6/30/1998	14,472	11,927	121%	-2,545	5,573		-46%
Postemployment Health:	6/30/1998	5,772	4,758	121%	-1,014	5,573		-18%
								Actuarially Determined Required Contribution: 2.14%
105 Chatham School District								
Pension:	6/30/1998	1,970	1,979	100%	9	682		1%
Postemployment Health:	6/30/1998	786	790	99%	4	682		1%
								Actuarially Determined Required Contribution: 4.86%

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total (b-a)/c
106 Alaska Municipal League						
Pension:	297	877	34%	580	233	249%
Postemployment Health:	119	350	34%	231	233	99%
						Actuarially Determined Required Contribution: 28.90%
107 Valdez, City Of						
Pension:	20,189	17,011	119%	-3,178	4,323	-74%
Postemployment Health:	8,053	6,785	119%	-1,268	4,323	-29%
						Actuarially Determined Required Contribution: 4.62%
108 Juneau Borough School District						
Pension:	22,164	21,567	103%	-597	7,813	-8%
Postemployment Health:	8,840	8,602	103%	-238	7,813	-3%
						Actuarially Determined Required Contribution: 8.19%
109 Matanuska-Susitna Borough						
Pension:	25,367	19,967	127%	-5,400	6,827	-79%
Postemployment Health:	10,118	7,964	127%	-2,154	6,827	-32%
						Actuarially Determined Required Contribution: 7.65%
110 Matanuska-Susitna School District						
Pension:	39,080	42,168	93%	3,088	15,643	20%
Postemployment Health:	15,586	16,818	93%	1,232	15,643	8%
						Actuarially Determined Required Contribution: 7.65%

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL) (b-a)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total (b-a)/c
111 Anchorage School District							
Pension:	6/30/1998	210,519	209,487	100%	-1,032	57,001	-2%
Postemployment Health:	6/30/1998	83,958	83,547	100%	-411	57,001	-1%
							Actuarially Determined Required Contribution: 8.77%
112 Copper River School District							
Pension:	6/30/1998	3,033	2,936	103%	-97	984	-10%
Postemployment Health:	6/30/1998	1,210	1,171	103%	-39	984	-4%
							Actuarially Determined Required Contribution: 5.28%
113 University Of Alaska Accounting Services							
Pension:	6/30/1998	289,704	265,642	109%	-24,062	66,938	-36%
Postemployment Health:	6/30/1998	115,538	105,942	109%	-9,596	66,938	-14%
							Actuarially Determined Required Contribution: 6.66%
114 Haines, City Of							
Pension:	6/30/1998	2,908	3,128	93%	220	1,085	20%
Postemployment Health:	6/30/1998	1,160	1,248	93%	88	1,085	8%
							Actuarially Determined Required Contribution: 9.47%
115 Kenai, City Of							
Pension:	6/30/1998	18,492	16,185	114%	-2,307	4,073	-57%
Postemployment Health:	6/30/1998	7,375	6,456	114%	-919	4,073	-23%
							Actuarially Determined Required Contribution: 4.40%

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total	
						(b-a)/c	(b-a)/c
116 Fairbanks North Star Borough							
Pension: 6/30/1998	40,672	37,428	109%	-3,244	13,119		-25%
Postemployment Health: 6/30/1998	16,221	14,928	109%	-1,293	13,119		-10%
						Actuarially Determined Required Contribution:	4.78%
117 Fairbanks North Star School District							
Pension: 6/30/1998	61,519	60,246	102%	-1,273	20,310		-6%
Postemployment Health: 6/30/1998	24,535	24,027	102%	-508	20,310		-3%
						Actuarially Determined Required Contribution:	7.53%
118 Denali School District							
Pension: 6/30/1998	2,499	2,397	104%	-102	591		-17%
Postemployment Health: 6/30/1998	998	956	104%	-42	591		-7%
						Actuarially Determined Required Contribution:	2.00%
119 University Of Ak - Geo. Institute							
Pension: 6/30/1998	14,751	18,550	80%	3,799	5,400		70%
Postemployment Health: 6/30/1998	5,883	7,399	80%	1,516	5,400		28%
						Actuarially Determined Required Contribution:	6.66%
120 City And Borough Of Sitka							
Pension: 6/30/1998	19,847	19,883	100%	36	5,670		1%
Postemployment Health: 6/30/1998	7,916	7,930	100%	14	5,670		0%
						Actuarially Determined Required Contribution:	9.39%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)		Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
				(b-a)	(c)		
121 Chugach Regional School District							
Pension: 6/30/1998	635	550	115%	-85	261	261	-33%
Postemployment Health: 6/30/1998	254	220	115%	-34	261	261	-13%
							Actuarially Determined Required Contribution: 5.00%
122 Ketchikan Gateway Borough							
Pension: 6/30/1998	8,696	8,185	106%	-511	2,534	2,534	-20%
Postemployment Health: 6/30/1998	3,469	3,265	106%	-204	2,534	2,534	-8%
							Actuarially Determined Required Contribution: 3.84%
123 Soldotna, City Of							
Pension: 6/30/1998	9,091	7,936	115%	-1,155	2,025	2,025	-57%
Postemployment Health: 6/30/1998	3,627	3,166	115%	-461	2,025	2,025	-23%
							Actuarially Determined Required Contribution: 4.84%
124 Iditarod Area School District							
Pension: 6/30/1998	5,338	4,946	108%	-392	1,386	1,386	-28%
Postemployment Health: 6/30/1998	2,130	1,973	108%	-157	1,386	1,386	-11%
							Actuarially Determined Required Contribution: 3.37%
125 Kuspuk School District							
Pension: 6/30/1998	4,367	4,259	103%	-108	1,709	1,709	-6%
Postemployment Health: 6/30/1998	1,743	1,699	103%	-44	1,709	1,709	-3%
							Actuarially Determined Required Contribution: 7.65%

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**Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998**

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Date	Actuarial Valuation	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
126 City And Borough Of Juneau							
	Pension:	90,037	85,464	105%	-4,573	21,730	-21%
	Postemployment Health:	35,909	34,085	105%	-1,824	21,730	-8%
							Actuarially Determined Required Contribution: 5.32%
128 Kodiak, City Of							
	Pension:	22,200	18,858	118%	-3,342	4,441	-75%
	Postemployment Health:	8,855	7,522	118%	-1,333	4,441	-30%
							Actuarially Determined Required Contribution: 1.08%
129 Fairbanks, City Of							
	Pension:	52,619	73,745	71%	21,126	7,188	294%
	Postemployment Health:	20,986	29,411	71%	8,425	7,188	117%
							Actuarially Determined Required Contribution: 11.41%
130 Fairbanks Municipality Utility System							
	Pension:	47,297	30,526	155%	-16,771	175	-9583%
	Postemployment Health:	18,864	12,175	155%	-6,689	175	-3822%
							Actuarially Determined Required Contribution: 11.41%
131 Wasilla, City Of							
	Pension:	3,256	3,352	97%	96	2,179	4%
	Postemployment Health:	1,299	1,337	97%	38	2,179	2%
							Actuarially Determined Required Contribution: 10.37%

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (b-a)		Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
				AAL (b-a)	Payroll (c)		
132 Skagway, City Of							
Pension: 6/30/1998	1,818	1,722	106%	-96	762		-13%
Postemployment Health: 6/30/1998	726	687	106%	-39	762		-5%
							Actuarially Determined Required Contribution: 8.74%
133 Greater Sitka Borough School District							
Pension: 6/30/1998	6,054	5,955	102%	-99	1,440		-7%
Postemployment Health: 6/30/1998	2,415	2,376	102%	-39	1,440		-3%
							Actuarially Determined Required Contribution: 6.68%
134 Palmer, City Of							
Pension: 6/30/1998	7,501	6,692	112%	-809	1,806		-45%
Postemployment Health: 6/30/1998	2,992	2,669	112%	-323	1,806		-18%
							Actuarially Determined Required Contribution: 6.41%
135 Wrangell, City Of							
Pension: 6/30/1998	8,527	8,109	105%	-418	2,317		-18%
Postemployment Health: 6/30/1998	3,401	3,235	105%	-166	2,317		-7%
							Actuarially Determined Required Contribution: 8.63%
136 Bethel, City Of							
Pension: 6/30/1998	6,470	4,896	132%	-1,574	3,179		-50%
Postemployment Health: 6/30/1998	2,581	1,953	132%	-628	3,179		-20%
							Actuarially Determined Required Contribution: 2.44%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a
							Percentage of Covered Payroll Total ((b-a)/c)
137 Valdez City Schools							
Pension:	6/30/1998	5,937	5,852	101%	-85	1,616	-5%
Postemployment Health:	6/30/1998	2,368	2,334	101%	-34	1,616	-2%
							Actuarially Determined Required Contribution: 11.33%
138 Hoonah City Schools							
Pension:	6/30/1998	1,352	2,105	64%	753	463	163%
Postemployment Health:	6/30/1998	540	840	64%	300	463	65%
							Actuarially Determined Required Contribution: 25.89%
139 Nome, City Of							
Pension:	6/30/1998	9,426	7,735	122%	-1,691	1,896	-89%
Postemployment Health:	6/30/1998	3,760	3,085	122%	-675	1,896	-36%
							Actuarially Determined Required Contribution: 2.11%
140 Kotzebue, City Of							
Pension:	6/30/1998	5,528	3,688	150%	-1,840	2,465	-75%
Postemployment Health:	6/30/1998	2,205	1,472	150%	-733	2,465	-30%
							Actuarially Determined Required Contribution: 0.65%
141 Galena City Schools							
Pension:	6/30/1998	1,654	1,461	113%	-193	651	-30%
Postemployment Health:	6/30/1998	661	583	113%	-78	651	-12%
							Actuarially Determined Required Contribution: 4.47%

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (AAAL)		Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total ((b-a)/c)
				(b-a)	(c)		
143 Petersburg, City Of							
Pension: 6/30/1998	10,369	11,844	88%	1,475	3,094	48%	
Postemployment Health: 6/30/1998	4,136	4,724	88%	588	3,094	19%	
Actuarially Determined Required Contribution: 9.90%							
144 Bristol Bay Borough							
Pension: 6/30/1998	4,821	4,084	118%	-737	1,487	-50%	
Postemployment Health: 6/30/1998	1,923	1,630	118%	-293	1,487	-20%	
Actuarially Determined Required Contribution: 7.77%							
145 North Slope Borough							
Pension: 6/30/1998	114,855	98,748	116%	-16,107	47,614	-34%	
Postemployment Health: 6/30/1998	45,807	39,382	116%	-6,425	47,614	-13%	
Actuarially Determined Required Contribution: 6.70%							
146 Wrangell City Schools							
Pension: 6/30/1998	2,173	1,885	115%	-288	718	-40%	
Postemployment Health: 6/30/1998	867	753	115%	-114	718	-16%	
Actuarially Determined Required Contribution: 7.27%							
148 Cordova, City Of							
Pension: 6/30/1998	7,730	6,677	116%	-1,053	1,666	-63%	
Postemployment Health: 6/30/1998	3,084	2,663	116%	-421	1,666	-25%	
Actuarially Determined Required Contribution: 3.93%							

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL)		Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total ((b-a)/c)
				(b-a)	(c)		
149 Nome City Schools							
Pension: 6/30/1998	3,141	3,356	94%	215	1,080	20%	
Postemployment Health: 6/30/1998	1,253	1,339	94%	86	1,080	8%	
							Actuarially Determined Required Contribution: 7.16%
151 King Cove, City Of							
Pension: 6/30/1998	1,577	1,393	113%	-184	923	-20%	
Postemployment Health: 6/30/1998	630	556	113%	-74	923	-8%	
							Actuarially Determined Required Contribution: 8.72%
152 Alaska Housing Finance Corporation							
Pension: 6/30/1998	28,415	26,862	106%	-1,553	12,329	-13%	
Postemployment Health: 6/30/1998	11,333	10,714	106%	-619	12,329	-5%	
							Actuarially Determined Required Contribution: 7.53%
153 Lower Yukon School District							
Pension: 6/30/1998	13,846	11,777	118%	-2,069	4,235	-49%	
Postemployment Health: 6/30/1998	5,523	4,697	118%	-826	4,235	-20%	
							Actuarially Determined Required Contribution: 2.63%
154 Northwest Arctic School District							
Pension: 6/30/1998	19,104	13,307	144%	-5,797	5,542	-105%	
Postemployment Health: 6/30/1998	7,619	5,307	144%	-2,312	5,542	-42%	
							Actuarially Determined Required Contribution: 0.71%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total		
						(b-a)/c	(b-a)/c	
155 Southeast Islands School District								
Pension:	1,984	2,183	91%	199	704		28%	
Postemployment Health:	792	871	91%	79	704		11%	
						Actuarially Determined Required Contribution: 10.77%		
156 Pribilof Region School District								
Pension:	1,363	1,483	92%	120	509		24%	
Postemployment Health:	544	592	92%	48	509		9%	
						Actuarially Determined Required Contribution: 7.34%		
157 Lower Kuskokwim School District								
Pension:	30,823	26,663	116%	-4,160	12,835		-32%	
Postemployment Health:	12,294	10,634	116%	-1,660	12,835		-13%	
						Actuarially Determined Required Contribution: 4.84%		
158 Kodiak Island School District								
Pension:	11,617	11,539	101%	-78	3,767		-2%	
Postemployment Health:	4,634	4,602	101%	-32	3,767		-1%	
						Actuarially Determined Required Contribution: 7.01%		
159 Yukon Flats School District								
Pension:	3,662	2,680	137%	-982	1,856		-53%	
Postemployment Health:	1,461	1,070	137%	-391	1,856		-21%	
						Actuarially Determined Required Contribution: 5.00%		

STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998**

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a
						Percentage of Covered Payroll Total ((b-a)/c)
160 Yukon-Koyukok School District						
Pension: 6/30/1998	5,314	3,748	142%	-1,566	1,362	-115%
Postemployment Health: 6/30/1998	2,120	1,496	142%	-624	1,362	-46%
						Actuarially Determined Required Contribution: 0.00%
161 North Slope Borough School District						
Pension: 6/30/1998	25,636	23,983	107%	-1,653	10,803	-15%
Postemployment Health: 6/30/1998	10,224	9,565	107%	-659	10,803	-6%
						Actuarially Determined Required Contribution: 7.97%
162 Aleutian Region School District						
Pension: 6/30/1998	2,726	1,233	221%	-1,493	88	-1697%
Postemployment Health: 6/30/1998	1,088	492	221%	-596	88	-677%
						Actuarially Determined Required Contribution: 0.00%
163 Cordova Community Hospital						
Pension: 6/30/1998	3,527	3,171	111%	-356	1,490	-24%
Postemployment Health: 6/30/1998	1,407	1,265	111%	-142	1,490	-10%
						Actuarially Determined Required Contribution: 7.98%
164 Lake And Peninsula School District						
Pension: 6/30/1998	4,567	4,101	111%	-466	1,884	-25%
Postemployment Health: 6/30/1998	1,822	1,636	111%	-186	1,884	-10%
						Actuarially Determined Required Contribution: 5.97%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

	Actual Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL) (b-a)		UAAL as a Percentage of Covered Payroll Total ((b-a)/c)		
					86	34	2,959	1%	
165 Sitka Community Hospital									
Pension:	6/30/1998	7,373	7,459	99%	86	2,959	3%		
Postemployment Health:	6/30/1998	2,941	2,975	99%	34	2,959	1%		
									Actuarially Determined Required Contribution: 6.95%
166 Tanana City School District									
Pension:	6/30/1998	514	575	89%	61	244	25%		
Postemployment Health:	6/30/1998	205	230	89%	25	244	10%		
									Actuarially Determined Required Contribution: 10.19%
167 Southeastern Regional Resource Center									
Pension:	6/30/1998	2,053	2,117	97%	64	1,088	6%		
Postemployment Health:	6/30/1998	820	845	97%	25	1,088	2%		
									Actuarially Determined Required Contribution: 7.07%
168 Hyدابurg City Schools									
Pension:	6/30/1998	631	475	133%	-156	190	-82%		
Postemployment Health:	6/30/1998	253	190	133%	-63	190	-33%		
									Actuarially Determined Required Contribution: 6.19%
169 Tanana, City Of									
Pension:	6/30/1998	629	643	98%	14	296	5%		
Postemployment Health:	6/30/1998	251	257	98%	6	296	2%		
									Actuarially Determined Required Contribution: 5.00%

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a	
							Percentage of Covered Payroll Total ((b-a)/c)	
170 Northern Pacific Fisheries Management								
Pension:	6/30/1998	1,720	1,467	117%	-253	494	-51%	
Postemployment Health:	6/30/1998	687	586	117%	-101	494	-20%	
							Actuarially Determined Required Contribution:	0.00%
171 Barrow, City Of								
Pension:	6/30/1998	1,436	1,439	100%	3	704	0%	
Postemployment Health:	6/30/1998	574	574	100%	0	704	0%	
							Actuarially Determined Required Contribution:	6.10%
172 St. Paul, City Of								
Pension:	6/30/1998	2,136	1,948	110%	-188	1,579	-12%	
Postemployment Health:	6/30/1998	852	777	110%	-75	1,579	-5%	
							Actuarially Determined Required Contribution:	7.78%
173 Anchorage, Municipality Of								
Pension:	6/30/1998	411,396	393,723	104%	-17,673	95,345	-19%	
Postemployment Health:	6/30/1998	164,071	157,022	104%	-7,049	95,345	-7%	
							Actuarially Determined Required Contribution:	5.63%
174 Kodiak Island Borough								
Pension:	6/30/1998	9,506	8,473	112%	-1,033	2,054	-50%	
Postemployment Health:	6/30/1998	3,792	3,380	112%	-412	2,054	-20%	
							Actuarially Determined Required Contribution:	8.78%

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a
						Percentage of Covered Payroll Total ((b-a)/c)
175 Nome Joint Utilities						
Pension: 6/30/1998	3,289	2,477	133%	-812	652	-125%
Postemployment Health: 6/30/1998	1,312	989	133%	-323	652	-50%
						Actuarially Determined Required Contribution: 0.00%
176 Sand Point, City Of						
Pension: 6/30/1998	1,290	1,033	125%	-257	532	-48%
Postemployment Health: 6/30/1998	515	412	125%	-103	532	-19%
						Actuarially Determined Required Contribution: 5.30%
177 Ketchikan Gateway School District						
Pension: 6/30/1998	7,186	7,309	98%	123	2,540	5%
Postemployment Health: 6/30/1998	2,866	2,916	98%	50	2,540	2%
						Actuarially Determined Required Contribution: 11.35%
178 Dillingham, City Of						
Pension: 6/30/1998	3,301	3,460	95%	159	1,646	10%
Postemployment Health: 6/30/1998	1,317	1,381	95%	64	1,646	4%
						Actuarially Determined Required Contribution: 8.37%
179 Unalaska, City Of						
Pension: 6/30/1998	9,638	8,912	108%	-726	7,427	-10%
Postemployment Health: 6/30/1998	3,845	3,555	108%	-290	7,427	-4%
						Actuarially Determined Required Contribution: 8.84%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL) (b-a)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total ((b-a)/c)
180 Kenai Peninsula Borough						
Pension: 6/30/1998	32,890	30,806	107%	-2,084	9,200	-23%
Postemployment Health: 6/30/1998	13,118	12,286	107%	-832	9,200	-9%
						Actuarially Determined Required Contribution: 6.47%
181 Ketchikan, City Of						
Pension: 6/30/1998	22,677	25,789	88%	3,112	6,744	46%
Postemployment Health: 6/30/1998	9,045	10,285	88%	1,240	6,744	18%
						Actuarially Determined Required Contribution: 14.52%
182 Seward, City Of						
Pension: 6/30/1998	10,707	10,172	105%	-535	2,929	-18%
Postemployment Health: 6/30/1998	4,271	4,058	105%	-213	2,929	-7%
						Actuarially Determined Required Contribution: 7.56%
183 Fort Yukon, City Of						
Pension: 6/30/1998	644	399	161%	-245	142	-173%
Postemployment Health: 6/30/1998	257	160	161%	-97	142	-68%
						Actuarially Determined Required Contribution: 0.00%
184 Bristol Bay Borough School District						
Pension: 6/30/1998	2,149	2,173	99%	24	601	4%
Postemployment Health: 6/30/1998	858	867	99%	9	601	1%
						Actuarially Determined Required Contribution: 11.61%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL		Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
					(AAL) (b-a)	Payroll (c)		
185 Cordova Public Schools								
Pension:	6/30/1998	2,317	2,382	97%	65	571	571	11%
Postemployment Health:	6/30/1998	925	951	97%	26	571	571	5%
								Actuarially Determined Required Contribution: 12.31%
186 Craig, City Of								
Pension:	6/30/1998	1,922	1,974	97%	52	991	991	5%
Postemployment Health:	6/30/1998	767	788	97%	21	991	991	2%
								Actuarially Determined Required Contribution: 10.82%
187 Petersburg General Hospital								
Pension:	6/30/1998	4,374	3,370	130%	-1,004	1,510	1,510	-66%
Postemployment Health:	6/30/1998	1,745	1,344	130%	-401	1,510	1,510	-27%
								Actuarially Determined Required Contribution: 9.90%
190 Kenai Peninsula School District								
Pension:	6/30/1998	36,679	34,072	108%	-2,607	11,960	11,960	-22%
Postemployment Health:	6/30/1998	14,629	13,589	108%	-1,040	11,960	11,960	-9%
								Actuarially Determined Required Contribution: 9.07%
191 North Pole, City Of								
Pension:	6/30/1998	4,112	3,406	121%	-706	1,238	1,238	-57%
Postemployment Health:	6/30/1998	1,640	1,359	121%	-281	1,238	1,238	-23%
								Actuarially Determined Required Contribution: 3.04%

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted) As of June 30, 1998

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a	
							Percentage of Covered Payroll Total (b-a)/c	
192 Galena, City Of								
Pension:	6/30/1998	2,441	2,181	112%	-260	1,128	-23%	
Postemployment Health:	6/30/1998	974	870	112%	-104	1,128	-9%	
							Actuarially Determined Required Contribution:	4.76%
193 Nenana, City Of								
Pension:	6/30/1998	788	900	88%	112	212	53%	
Postemployment Health:	6/30/1998	315	359	88%	44	212	21%	
							Actuarially Determined Required Contribution:	9.38%
194 Haines Borough								
Pension:	6/30/1998	698	907	77%	209	432	48%	
Postemployment Health:	6/30/1998	279	362	77%	83	432	19%	
							Actuarially Determined Required Contribution:	12.24%
196 Nenana City Public Schools								
Pension:	6/30/1998	940	816	115%	-124	316	-39%	
Postemployment Health:	6/30/1998	375	326	115%	-49	316	-16%	
							Actuarially Determined Required Contribution:	0.00%
198 Saxman, City Of								
Pension:	6/30/1998	282	391	72%	109	57	191%	
Postemployment Health:	6/30/1998	113	157	72%	44	57	77%	
							Actuarially Determined Required Contribution:	21.46%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
199 Hoonah, City Of						
Pension: 6/30/1998	979	769	127%	-210	391	-54%
Postemployment Health: 6/30/1998	391	308	127%	-83	391	-21%
Actuarially Determined Required Contribution: 0.00%						
200 Pelican, City Of						
Pension: 6/30/1998	331	256	129%	-75	84	-89%
Postemployment Health: 6/30/1998	133	103	129%	-30	84	-36%
Actuarially Determined Required Contribution: 5.42%						
202 Whittier, City Of						
Pension: 6/30/1998	1,377	959	144%	-418	676	-62%
Postemployment Health: 6/30/1998	550	383	144%	-167	676	-25%
Actuarially Determined Required Contribution: 2.23%						
203 Muni Of Anchorage Parking Authority						
Pension: 6/30/1998	1,429	1,313	109%	-116	734	-16%
Postemployment Health: 6/30/1998	571	524	109%	-47	734	-6%
Actuarially Determined Required Contribution: 8.27%						
204 Craig School District						
Pension: 6/30/1998	675	723	93%	48	468	10%
Postemployment Health: 6/30/1998	270	289	93%	19	468	4%
Actuarially Determined Required Contribution: 10.01%						

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
205 Dillingham City School District						
Pension: 6/30/1998	1,987	2,098	95%	111	1,073	10%
Postemployment Health: 6/30/1998	793	837	95%	44	1,073	4%
						Actuarially Determined Required Contribution: 8.91%
206 Thorne Bay, City Of						
Pension: 6/30/1998	564	459	123%	-105	293	-36%
Postemployment Health: 6/30/1998	225	184	122%	-41	293	-14%
						Actuarially Determined Required Contribution: 6.76%
208 Akutan, City Of						
Pension: 6/30/1998	399	409	98%	10	234	4%
Postemployment Health: 6/30/1998	160	164	98%	4	234	2%
						Actuarially Determined Required Contribution: 8.03%
209 Unalaska City School District						
Pension: 6/30/1998	542	616	88%	74	538	14%
Postemployment Health: 6/30/1998	217	247	88%	30	538	6%
						Actuarially Determined Required Contribution: 9.48%
211 Kashunamiut School District						
Pension: 6/30/1998	996	965	103%	-31	816	-4%
Postemployment Health: 6/30/1998	398	386	103%	-12	816	-1%
						Actuarially Determined Required Contribution: 6.98%

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**Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL)		Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
				(b-a)	(c)		
212 Seward General Hospital							
Pension: 6/30/1998	2,919	4,077	72%	1,158	0	0	0%
Postemployment Health: 6/30/1998	1,165	1,626	72%	461	0	0	0%
							Actuarially Determined Required Contribution: 18.61%
213 Wainwright, City Of							
Pension: 6/30/1998	130	127	102%	-3	0	0	0%
Postemployment Health: 6/30/1998	53	52	102%	-1	0	0	0%
							Actuarially Determined Required Contribution: 0.00%
214 St. Mary'S, City Of							
Pension: 6/30/1998	419	511	82%	92	323	323	28%
Postemployment Health: 6/30/1998	168	204	82%	36	323	323	11%
							Actuarially Determined Required Contribution: 9.34%
215 Homer, City Of							
Pension: 6/30/1998	11,746	10,563	111%	-1,183	3,339	3,339	-35%
Postemployment Health: 6/30/1998	4,685	4,213	111%	-472	3,339	3,339	-14%
							Actuarially Determined Required Contribution: 1.69%
216 Ruby, City Of							
Pension: 6/30/1998	140	171	82%	31	90	90	34%
Postemployment Health: 6/30/1998	56	69	81%	13	90	90	14%
							Actuarially Determined Required Contribution: 0.00%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
218 Special Education Service Agency						
Pension: 6/30/1998	847	646	131%	-201	372	-54%
Postemployment Health: 6/30/1998	339	258	131%	-81	372	-22%
						Actuarially Determined Required Contribution: 6.02%
219 Bartlett Memorial Hospital						
Pension: 6/30/1998	17,287	16,775	103%	-512	10,396	-5%
Postemployment Health: 6/30/1998	6,895	6,691	103%	-204	10,396	-2%
						Actuarially Determined Required Contribution: 8.20%
220 Northwest Arctic Borough						
Pension: 6/30/1998	790	808	98%	18	696	3%
Postemployment Health: 6/30/1998	316	323	98%	7	696	1%
						Actuarially Determined Required Contribution: 7.75%
221 St. Mary'S School District						
Pension: 6/30/1998	1,492	940	159%	-552	372	-148%
Postemployment Health: 6/30/1998	596	375	159%	-221	372	-59%
						Actuarially Determined Required Contribution: 0.00%
222 Selawik City Council						
Pension: 6/30/1998	19	1	1900%	-18	24	-75%
Postemployment Health: 6/30/1998	8	1	800%	-7	24	-29%
						Actuarially Determined Required Contribution: 5.14%

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**Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL) (b-a)		Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total (b-a)/c
				AAL (UAAAL)	Payroll (c)		
223 Bristol Bay Housing Authority							
Pension: 6/30/1998	473	508	93%	35	717	5%	
Postemployment Health: 6/30/1998	190	203	94%	13	717	2%	
							Actuarially Determined Required Contribution: 5.00%
224 Copper River Basin Housing Authority							
Pension: 6/30/1998	307	310	99%	3	241	1%	
Postemployment Health: 6/30/1998	123	125	98%	2	241	1%	
							Actuarially Determined Required Contribution: 11.26%
225 Skagway City School District							
Pension: 6/30/1998	472	563	84%	91	177	51%	
Postemployment Health: 6/30/1998	189	225	84%	36	177	20%	
							Actuarially Determined Required Contribution: 14.02%
227 Klawock, City Of							
Pension: 6/30/1998	947	799	119%	-148	377	-39%	
Postemployment Health: 6/30/1998	378	320	118%	-58	377	-15%	
							Actuarially Determined Required Contribution: 6.56%
228 Petersburg Public Schools							
Pension: 6/30/1998	1,358	949	143%	-409	764	-54%	
Postemployment Health: 6/30/1998	542	379	143%	-163	764	-21%	
							Actuarially Determined Required Contribution: 9.90%

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
230 Aleutians East Borough						
Pension: 6/30/1998	500	559	89%	59	358	16%
Postemployment Health: 6/30/1998	200	223	90%	23	358	6%
						Actuarially Determined Required Contribution: 9.54%
231 Kivalina, City Of						
Pension: 6/30/1998	47	25	188%	-22	25	-88%
Postemployment Health: 6/30/1998	20	11	182%	-9	25	-36%
						Actuarially Determined Required Contribution: 0.00%
232 Bering Straits Coastal Resource Service Area						
Pension: 6/30/1998	98	142	69%	44	65	68%
Postemployment Health: 6/30/1998	40	57	70%	17	65	26%
						Actuarially Determined Required Contribution: 14.84%
233 Shishmaref, City Of						
Pension: 6/30/1998	21	27	78%	6	0	0%
Postemployment Health: 6/30/1998	9	12	75%	3	0	0%
						Actuarially Determined Required Contribution: 14.15%
235 Huslia, City Of						
Pension: 6/30/1998	152	114	133%	-38	81	-47%
Postemployment Health: 6/30/1998	61	46	133%	-15	81	-19%
						Actuarially Determined Required Contribution: 15.19%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
237 Kaltag, City Of						
Pension: 6/30/1998	27	25	108%	-2	25	-8%
Postemployment Health: 6/30/1998	11	11	100%	0	25	0%
Actuarially Determined Required Contribution: 5.00%						
239 Lower Kalskag, City Of						
Pension: 6/30/1998	35	40	88%	5	63	8%
Postemployment Health: 6/30/1998	14	16	88%	2	63	3%
Actuarially Determined Required Contribution: 23.90%						
240 Haines Borough School District						
Pension: 6/30/1998	502	584	86%	82	497	16%
Postemployment Health: 6/30/1998	201	234	86%	33	497	7%
Actuarially Determined Required Contribution: 7.51%						
241 Noorvik, City Of						
Pension: 6/30/1998	169	200	85%	31	248	13%
Postemployment Health: 6/30/1998	68	81	84%	13	248	5%
Actuarially Determined Required Contribution: 11.00%						
242 Elim, City Of						
Pension: 6/30/1998	41	42	98%	1	48	2%
Postemployment Health: 6/30/1998	17	18	94%	1	48	2%
Actuarially Determined Required Contribution: 15.83%						

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**Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998**

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL) (b-a)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total ((b-a)/c)
243 Atka, City Of						
Pension: 6/30/1998	19	2	950%	-17	18	-94%
Postemployment Health: 6/30/1998	8	2	400%	-6	18	-33%
						Actuarially Determined Required Contribution: 0.94%
244 Aleutians East Borough School District						
Pension: 6/30/1998	889	972	91%	83	686	12%
Postemployment Health: 6/30/1998	355	388	91%	33	686	5%
						Actuarially Determined Required Contribution: 11.37%
245 Aleutians West Coastal Resource Service Area						
Pension: 6/30/1998	64	65	98%	1	32	3%
Postemployment Health: 6/30/1998	26	27	96%	1	32	3%
						Actuarially Determined Required Contribution: 12.15%
246 Delta/Greely School District						
Pension: 6/30/1998	1,888	1,698	111%	-190	1,045	-18%
Postemployment Health: 6/30/1998	754	678	111%	-76	1,045	-7%
						Actuarially Determined Required Contribution: 8.35%
247 Lake And Peninsula Borough						
Pension: 6/30/1998	250	328	76%	78	250	31%
Postemployment Health: 6/30/1998	101	131	77%	30	250	12%
						Actuarially Determined Required Contribution: 16.39%

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**Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (JAAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)	Actuarially Determined Required Contribution:
248 Yakutat, City And Borough Of							
Pension: 6/30/1998	498	476	105%	-22	474	-5%	5.00%
Postemployment Health: 6/30/1998	199	191	104%	-8	474	-2%	
249 Unalakleet, City Of							
Pension: 6/30/1998	318	283	112%	-35	297	-12%	7.50%
Postemployment Health: 6/30/1998	127	114	111%	-13	297	-4%	
251 Klawock City School District							
Pension: 6/30/1998	340	347	98%	7	263	3%	8.89%
Postemployment Health: 6/30/1998	136	139	98%	3	263	1%	
252 Old Harbor, City Of							
Pension: 6/30/1998	17	68	25%	51	10	510%	29.21%
Postemployment Health: 6/30/1998	7	28	25%	21	10	210%	
254 Mekoryuk, City Of							
Pension: 6/30/1998	23	33	70%	10	17	59%	18.44%
Postemployment Health: 6/30/1998	10	14	71%	4	17	24%	

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**Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (b-a)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total ((b-a)/c)
255 Alaska Gateway School District							
Pension:	6/30/1998	1,086	777	140%	-309	950	-33%
Postemployment Health:	6/30/1998	434	310	140%	-124	950	-13%
					Actuarially Determined Required Contribution:		7.10%
256 Saint George, City Of							
Pension:	6/30/1998	1,525	1,233	124%	-292	481	-61%
Postemployment Health:	6/30/1998	609	493	124%	-116	481	-24%
					Actuarially Determined Required Contribution:		18.57%
257 Pelican City School District							
Pension:	6/30/1998	190	171	111%	-19	118	-16%
Postemployment Health:	6/30/1998	76	69	110%	-7	118	-6%
					Actuarially Determined Required Contribution:		8.60%
258 Denali Borough							
Pension:	6/30/1998	117	268	44%	151	76	199%
Postemployment Health:	6/30/1998	47	108	44%	61	76	80%
					Actuarially Determined Required Contribution:		15.92%
259 Allakaket, City Of							
Pension:	6/30/1998	77	46	167%	-31	27	-115%
Postemployment Health:	6/30/1998	32	19	168%	-13	27	-48%
					Actuarially Determined Required Contribution:		8.64%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
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1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAAL) (b-a)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll Total ((b-a)/c)	
						Funded Ratio (a/b)	UAAAL (b-a)
260 Kachemak, City Of							
Pension: 6/30/1998	16	25	64%	9	18	50%	
Postemployment Health: 6/30/1998	7	11	64%	4	18	22%	
						Actuarially Determined Required Contribution: 8.79%	
262 Cook Inlet Housing Authority							
Pension: 6/30/1998	1,182	944	125%	-238	749	-32%	
Postemployment Health: 6/30/1998	472	377	125%	-95	749	-13%	
						Actuarially Determined Required Contribution: 7.17%	
263 Interior Regional Housing Authority							
Pension: 6/30/1998	483	463	104%	-20	522	-4%	
Postemployment Health: 6/30/1998	194	186	104%	-8	522	-2%	
						Actuarially Determined Required Contribution: 6.91%	
264 Yakutat City School District							
Pension: 6/30/1998	248	255	97%	7	316	2%	
Postemployment Health: 6/30/1998	100	102	98%	2	316	1%	
						Actuarially Determined Required Contribution: 9.45%	
265 Kake City School District							
Pension: 6/30/1998	203	275	74%	72	280	26%	
Postemployment Health: 6/30/1998	82	110	75%	28	280	10%	
						Actuarially Determined Required Contribution: 10.01%	

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)		Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b-a)/c)
				AAL (UAAL) (b-a)	Covered Payroll (c)		
266 Quinhagak, City Of							
Pension: 6/30/1998	10	14	71%	4	28	14%	
Postemployment Health: 6/30/1998	4	6	67%	2	28	7%	
							Actuarially Determined Required Contribution: 9.37%
267 Aleutian Housing Authority							
Pension: 6/30/1998	223	273	82%	50	226	22%	
Postemployment Health: 6/30/1998	90	110	82%	20	226	9%	
							Actuarially Determined Required Contribution: 10.02%
268 Marshall, City Of							
Pension: 6/30/1998	31	19	163%	-12	16	-75%	
Postemployment Health: 6/30/1998	13	8	163%	-5	16	-31%	
							Actuarially Determined Required Contribution: 10.39%
269 Anchorage Telephone Utilities							
Pension: 6/30/1998	10,142	8,960	113%	-1,182	12,162	-10%	
Postemployment Health: 6/30/1998	4,045	3,574	113%	-471	12,162	-4%	
							Actuarially Determined Required Contribution: 8.83%
270 Bering Straits Regional Housing Authority							
Pension: 6/30/1998	254	287	89%	33	628	5%	
Postemployment Health: 6/30/1998	102	115	89%	13	628	2%	
							Actuarially Determined Required Contribution: 9.50%

1.5 Disclosure For GASB Statement No. 26 & 27 (continued)

STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1998

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a/b)	Unfunded AAL (JAAAL) (b-a)	Covered Payroll (c)	JAAAL as a Percentage of Covered Payroll Total ((b-a)/c)
271 Egegik, City Of							
Pension:	6/30/1998	31	53	58%	22	110	20%
Postemployment Health:	6/30/1998	13	22	59%	9	110	8%
							Actuarially Determined Required Contribution: 5.00%
272 Point Hope, City Of							
Pension:	6/30/1998	6	6	100%	0	25	0%
Postemployment Health:	6/30/1998	3	3	100%	0	25	0%
							Actuarially Determined Required Contribution: 5.00%
273 Anaktuvuk Pass, City Of							
Pension:	6/30/1998	2	6	33%	4	25	16%
Postemployment Health:	6/30/1998	1	3	33%	2	25	8%
							Actuarially Determined Required Contribution: 9.85%
274 Ilisagvik College							
Pension:	6/30/1998	1,534	1,454	106%	-80	5,228	-2%
Postemployment Health:	6/30/1998	613	581	106%	-32	5,228	-1%
							Actuarially Determined Required Contribution: 9.85%
State & Political Subdivision Totals							
Pension:	6/30/1998	4,697,958	4,533,757	104%	-164,201	0	0%
Postemployment Health:	6/30/1998	1,873,606	1,808,120	104%	-65,486	0	0%
							Actuarially Determined Required Contribution: 7.74%