WILLIAM M. MERCER

State of Alaska
Public Employees' Retirement System

Supplement to the Actuarial Valuation Report as of June 30, 1999

Individual Employer Information

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Section 1

Individual Employer Information

This section shows the valuation results for each participating employer.

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

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Section 1.2 shows the calculation of contribution rates for FY02.

Section 1.3 compares FY01 and FY02 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 – FY02 For Police and Fire Members State Employees Only (in thousands)

Consolidated Rate			8.26%
Past Service Rate			
(1)	Target Accrued Liability (excluding retiree accrued liability)	$	298,484
(2)	Adjusted Assets (excluding retiree reserve)		310,442
(3)	Total Unfunded Liability, (1) - (2)		(11,958)
(4)	Amortization Factor		11.312888
(5)	Past Service Cost, (3) / (4)	$	(1,057)
(6)	Total Salaries		91,131
(7)	Past Service Rate, (5) / (6)		(1.16%)
Total Employer Contribution Rate			7.10%

1.1(b) Development of Average Employer Contribution Rate – FY02 For "Other" Members State Employees Only (in thousands)

Consolidated Rate		8.26%
Past Service Rate		
(1)	Target Accrued Liability (excluding retiree accrued liability)	$ 1,638,156
(2)	Adjusted Assets (excluding retiree reserve)	1,703,782
(3)	Total Unfunded Liability, (1) - (2)	(65,626)
(4)	Amortization Factor (25 years)	11.312888
(5)	Past Service Cost, (3) / (4)	$ (5,801)
(6)	Total Salaries	549,775
(7)	Past Service Rate, (5) / (6)	(1.06%)
Total Employer Contribution Rate		7.20%

1.1(c) Development of Average Employer Contribution Rate – FY02 For Police and Fire Members Municipality of Anchorage Employees Only (in thousands)

Consolidated Rate			8.26%
Past Service Rate			
(1)	Target Accrued Liability (excluding retiree accrued liability)	$	7,348
(2)	Adjusted Assets (excluding retiree reserve)		7,748
(3)	Total Unfunded Liability, (1) - (2)		(400)
(4)	Amortization Factor (25 years)		11.312888
(5)	Past Service Cost, (3) / (4)	$	(35)
(6)	Total Salaries		12,336
(7)	Past Service Rate, (5) / (6)		(0.28%)
Total Employer Contribution Rate			7.98%

1.1(d) Development of Average Employer Contribution Rate – FY02 For "Other" Members Municipality of Anchorage Employees Only (in thousands)

Consolidated Rate			8.26%
Past Service Rate			
(1)	Target Accrued Liability (excluding retiree accrued liability)	$	307,065
(2)	Adjusted Assets (excluding retiree reserve)		323,770
(3)	Total Unfunded Liability, (1) - (2)		(16,705)
(4)	Amortization Factor (25 years)		11.312888
(5)	Past Service Cost, (3) / (4)	$	(1,477)
(6)	Total Salaries		89,771
(7)	Past Service Rate, (5) / (6)		(1.64%)
Total Employer Contribution Rate			6.62%

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
101 State Of Alaska	1,936,639,532	2,014,223,991	-77,584,459	640,906,256	8.26	-1.07	7.19	
102 Southwest Region School District	5,918,257	5,824,916	93,341	2,804,212	8.26	0.29	8.55	
103 Annette Island School District	2,009,969	2,785,916	-775,946	793,825	8.26	-8.26	0.00	
104 Bering Straits School District	12,428,577	15,850,632	-3,422,055	5,718,351	8.26	-5.29	2.97	
105 Chatham School District	2,563,321	2,335,915	227,406	751,535	8.26	2.67	10.93	
106 Alaska Municipal League	853,995	88,698	765,297	249,760	8.26	27.09	35.35	
107 Valdez, City Of	13,694,709	17,467,002	-3,772,293	4,359,137	8.26	-7.65	0.61	
108 Juneau Borough School District	19,887,828	19,393,130	494,698	8,783,545	8.26	0.50	8.76	
109 Matanuska-Susitna Borough	20,495,265	28,204,161	-7,708,896	7,306,047	8.26	-0.41	7.85	1
110 Matanuska-Susitna School District	40,909,810	34,309,164	6,600,647	16,782,744	8.26	-0.41	7.85	1
111 Anchorage School District	168,564,241	160,601,526	7,962,715	64,341,972	8.26	1.09	9.35	
112 Copper River School District	2,579,353	2,592,479	-13,126	988,034	8.26	-0.12	8.14	
113 University Of Alaska Accounting Services	246,858,356	282,008,151	-35,149,795	74,258,270	8.26	-4.18	4.08	
114 Haines, City Of	3,187,807	2,828,740	359,067	954,425	8.26	3.33	11.59	
115 Kenai, City Of	12,260,486	15,031,852	-2,771,366	4,351,433	8.26	-5.63	2.63	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
116 Fairbanks North Star Borough	40,343,835	45,457,922	-5,114,088	14,024,941	8.26	-3.22	5.04	
117 Fairbanks North Star School District	57,225,651	58,175,658	-950,006	20,877,408	8.26	-0.40	7.86	
118 Denali School District	2,698,653	2,892,120	-193,467	633,222	8.26	-2.70	5.56	
119 University Of Ak - Geo. Institute	No Active Employees							
120 City And Borough Of Sitka	14,574,247	14,002,289	571,959	5,917,364	8.26	0.85	9.11	
121 Chugach Regional School District	757,135	813,922	-56,787	400,191	8.26	-1.25	7.01	
122 Ketchikan Gateway Borough	7,549,232	8,004,683	-455,452	2,922,773	8.26	-1.38	6.88	
123 Soldotna, City Of	6,511,238	8,011,545	-1,500,307	2,246,716	8.26	-5.90	2.36	
124 Iditarod Area School District	5,529,360	5,771,266	-241,906	1,666,965	8.26	-1.28	6.98	
125 Kuspuk School District	4,396,762	4,757,957	-361,195	1,949,228	8.26	-1.64	6.62	
126 City And Borough Of Juneau	68,482,903	74,170,233	-5,687,330	22,617,640	8.26	-2.22	6.04	
128 Kodiak, City Of	10,834,421	14,222,798	-3,388,377	4,723,606	8.26	-6.34	1.92	
129 Fairbanks, City Of	52,901,151	44,261,827	8,639,325	7,195,170	8.26	10.61	18.87	4
130 Fairbanks Municipality Utility System (Terminated)	No Active Employees							4
131 Wasilla, City Of	4,006,549	4,023,670	-17,121	2,224,601	8.26	-0.07	8.19	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
132 Skagway, City Of	1,828,027	1,826,868	1,159	834,402	8.26	0.01	8.27	
133 Greater Sitka Borough School District	4,471,112	4,507,126	-36,014	1,435,721	8.26	-0.22	8.04	
134 Palmer, City Of	5,059,367	6,042,157	-982,790	1,841,648	8.26	-4.72	3.54	
135 Wrangell, City Of	4,781,400	5,852,996	-1,071,596	2,189,796	8.26	-4.33	3.93	
136 Bethel, City Of	5,864,415	8,494,643	-2,630,228	3,527,367	8.26	-6.59	1.67	
137 Valdez City Schools	4,918,370	5,472,734	-554,364	1,681,890	8.26	-2.91	5.35	
138 Hoonah City Schools	1,572,664	208,256	1,364,408	545,657	8.26	22.10	30.36	
139 Nome, City Of	5,793,305	7,827,839	-2,034,534	1,978,580	8.26	-8.26	0.00	
140 Kotzebue, City Of	4,701,852	6,883,747	-2,181,895	2,561,083	8.26	-7.53	0.73	
141 Galena City Schools	1,320,126	1,439,304	-119,177	1,193,552	8.26	-0.88	7.38	
143 Petersburg, City Of	10,575,304	8,256,771	2,318,532	3,428,512	8.26	5.98	14.24	
144 Bristol Bay Borough	3,622,966	4,738,691	-1,115,725	1,436,328	8.26	-6.87	1.39	
145 North Slope Borough	102,040,784	127,664,275	-25,623,491	48,807,805	8.26	-4.64	3.62	
146 Wrangell City Schools	1,484,337	1,878,357	-394,019	677,672	8.26	-5.14	3.12	
148 Cordova, City Of	4,026,370	5,398,139	-1,371,769	1,705,901	8.26	-7.11	1.15	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
149 Nome City Schools	3,323,653	2,902,607	421,045	1,274,415	8.26	2.92	11.18	
151 King Cove, City Of	1,392,166	1,730,478	-338,312	851,065	8.26	-3.51	4.75	
152 Alaska Housing Finance Corporation	29,961,773	32,140,731	-2,178,958	12,821,180	8.26	-1.50	6.76	
153 Lower Yukon School District	11,520,973	14,184,761	-2,663,788	4,587,297	8.26	-5.13	3.13	
154 Northwest Arctic School District	12,830,198	20,053,259	-7,223,062	6,166,880	8.26	-8.26	0.00	
155 Southeast Islands School District	2,044,939	1,506,619	538,320	738,839	8.26	6.44	14.70	
156 Pribilof Region School District	1,716,840	1,508,372	208,468	587,905	8.26	3.13	11.39	
157 Lower Kuskokwim School District	31,833,145	36,039,834	-4,206,689	16,282,325	8.26	-2.28	5.98	
158 Kodiak Island School District	11,519,350	10,791,667	727,683	4,453,315	8.26	1.44	9.70	
159 Yukon Flats School District	2,988,136	4,293,788	-1,305,652	1,652,957	8.26	-6.98	1.28	
160 Yukon-Koyukok School District	3,694,773	5,821,784	-2,127,011	1,722,671	8.26	-8.26	0.00	
161 North Slope Borough School District	20,884,393	23,303,451	-2,419,058	11,801,826	8.26	-1.81	6.45	
162 Aleutian Region School District	790,075	2,894,444	-2,104,369	157,419	8.26	-8.26	0.00	
163 Cordova Community Hospital	2,730,487	3,087,849	-357,363	1,559,738	8.26	-2.03	6.23	
164 Lake And Peninsula School District	4,003,232	4,314,562	-311,330	2,418,430	8.26	-1.14	7.12	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
165 Sitka Community Hospital	8,068,423	8,107,083	-38,660	3,108,170	8.26	-0.11	8.15	
166 Tanana City School District	876,124	728,833	147,291	215,497	8.26	6.04	14.30	
167 Southeastern Regional Resource Center	2,397,514	2,447,904	-50,390	1,180,108	8.26	-0.38	7.88	
168 Hydaburg City Schools	513,951	759,292	-245,341	160,871	8.26	-8.26	0.00	
169 Tanana, City Of	892,543	915,449	-22,906	301,533	8.26	-0.67	7.59	
170 Northern Pacific Fisheries Management	1,529,365	1,884,321	-354,957	601,323	8.26	-5.22	3.04	
171 Barrow, City Of	2,194,220	2,167,065	27,156	819,489	8.26	0.29	8.55	
172 St. Paul, City Of	2,680,570	3,342,201	-661,631	1,494,732	8.26	-3.91	4.35	
173 Anchorage, Municipality Of	314,412,695	331,517,690	-17,104,995	102,107,266	8.26	-1.48	6.78	
174 Kodiak Island Borough	6,485,413	8,195,657	-1,710,244	1,863,879	8.26	-8.11	0.15	
175 Nome Joint Utilities	2,020,618	2,935,519	-914,901	831,507	8.26	-8.26	0.00	
176 Sand Point, City Of	1,426,775	1,664,605	-237,831	735,070	8.26	-2.86	5.40	
177 Ketchikan Gateway School District	7,459,399	7,089,037	370,363	2,659,764	8.26	1.23	9.49	
178 Dillingham, City Of	4,050,127	4,063,878	-13,751	1,845,799	8.26	-0.07	8.19	
179 Unalaska, City Of	10,000,796	11,544,827	-1,544,031	7,465,764	8.26	-1.83	6.43	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
180 Kenai Peninsula Borough	26,253,322	28,328,836	-2,075,514	9,873,578	8.26	-1.86	6.40	
181 Ketchikan, City Of	18,398,036	15,022,341	3,375,695	6,342,897	8.26	4.70	12.96	
182 Seward, City Of	9,698,123	10,560,499	-862,376	2,870,668	8.26	-2.66	5.60	
183 Fort Yukon, City Of	538,958	884,661	-345,703	154,438	8.26	-8.26	0.00	
184 Bristol Bay Borough School District	2,656,164	2,437,277	218,887	768,375	8.26	2.52	10.78	
185 Cordova Public Schools	2,633,182	2,470,121	163,060	654,970	8.26	2.20	10.46	
186 Craig, City Of	2,226,127	2,070,081	156,046	1,095,067	8.26	1.26	9.52	
187 Petersburg General Hospital	2,560,771	4,358,050	-1,797,279	1,669,591	8.26	-8.26	0.00	
190 Kenai Peninsula School District	24,957,861	29,543,968	-4,586,108	12,698,272	8.26	-3.19	5.07	
191 North Pole, City Of	3,058,176	4,728,718	-1,670,541	1,308,203	8.26	-8.26	0.00	
192 Galena, City Of	2,541,167	2,982,861	-441,694	973,734	8.26	-4.01	4.25	
193 Nenana, City Of	855,495	1,000,228	-144,733	309,871	8.26	-4.13	4.13	
194 Haines Borough	1,229,404	925,785	303,619	384,260	8.26	6.98	15.24	
196 Nenana City Public Schools	869,559	961,127	-91,568	375,997	8.26	-2.15	6.11	
197 Unalakleet, City Of (Terminated)	No Active Employees							

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
198 Saxman, City Of	627,007	358,237	268,770	94,383	8.26	25.17	33.43	
199 Hoonah, City Of	913,088	1,137,938	-224,851	467,776	8.26	-4.25	4.01	
200 Pelican, City Of	383,466	464,927	-81,460	105,873	8.26	-6.80	1.46	
201 Kake, City Of (Terminated)	No Active Employees							
202 Whittier, City Of	876,044	1,415,977	-539,933	658,792	8.26	-7.24	1.02	
203 Muni Of Anchorage Parking Authority	1,472,584	1,864,468	-391,885	743,954	8.26	-4.66	3.60	
204 Craig School District	990,542	905,921	84,621	466,980	8.26	1.60	9.86	
205 Dillingham City School District	2,412,593	2,689,118	-276,525	1,207,533	8.26	-2.02	6.24	
206 Thorne Bay, City Of	681,084	838,010	-156,926	270,931	8.26	-5.12	3.14	
208 Akutan, City Of	648,209	630,588	17,622	187,904	8.26	0.83	9.09	
209 Unalaska City School District	818,670	758,002	60,668	607,589	8.26	0.88	9.14	
211 Kashunamiut School District	1,506,082	1,408,080	98,002	786,888	8.26	1.10	9.36	
212 Seward General Hospital (Terminated)	No Active Employees							
213 Wainwright, City Of	No Active Employees							
214 St. Mary's, City Of	803,223	632,013	171,210	380,469	8.26	3.98	12.24	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
215 Homer, City Of	9,698,952	11,829,693	-2,130,741	3,225,336	8.26	-5.84	2.42	
216 Ruby, City Of	273,787	213,944	59,843	111,488	8.26	4.74	13.00	
217 Emmonak (Terminated)	No Active Employees							
218 Special Education Service Agency	628,683	830,484	-201,801	378,761	8.26	-4.71	3.55	
219 Bartlett Memorial Hospital	20,279,806	20,849,642	-569,836	11,224,724	8.26	-0.45	7.81	
220 Northwest Arctic Borough	1,265,509	1,164,678	100,832	830,160	8.26	1.07	9.33	
221 St. Mary's School District	863,347	1,533,004	-669,656	439,620	8.26	-8.26	0.00	
222 Selawik City Council	27,965	30,787	-2,821	75,473	8.26	-0.33	7.93	
223 Bristol Bay Housing Authority	803,363	721,537	81,827	859,562	8.26	0.84	9.10	
224 Copper River Basin Housing Authority	509,629	491,416	18,213	280,594	8.26	0.57	8.83	
225 Skagway City School District	906,694	753,617	153,077	225,330	8.26	6.01	14.27	
227 Klawock, City Of	889,839	1,128,671	-238,832	524,083	8.26	-4.03	4.23	
228 Petersburg Public Schools	1,041,412	1,638,684	-597,272	774,104	8.26	-6.82	1.44	
230 Aleutians East Borough	917,021	795,780	121,241	488,737	8.26	2.19	10.45	
231 Kivalina, City Of	40,790	72,243	-31,454	24,110	8.26	-8.26	0.00	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
232 Bering Straits Coastal Resource Service	201,566	118,063	83,504	57,102	8.26	12.93	21.19	
233 Shishmaref, City Of (Terminated)	No Active Employees							
234 Adak Region School District (Terminated)	No Active Employees							
235 Huslia, City Of	128,198	172,512	-44,314	78,573	8.26	-4.99	3.27	
236 Mountain Village, City Of (Terminated)	No Active Employees							
237 Kaltag, City Of	33,621	40,786	-7,165	13,182	8.26	-4.80	3.46	
239 Lower Kalskag, City Of	182,842	55,736	127,106	9,761	8.26	115.11	123.37	
240 Haines Borough School District	798,625	706,681	91,944	546,991	8.26	1.49	9.75	
241 Noorvik, City Of	297,926	275,569	22,357	172,966	8.26	1.14	9.40	
242 Elim, City Of	80,679	82,913	-2,234	67,990	8.26	-0.29	7.97	
243 Atka, City Of	52,904	28,781	24,123	49,696	8.26	4.29	12.55	
244 Aleutians East Borough School District	1,538,917	1,226,341	312,576	858,095	8.26	3.22	11.48	
245 Aleutians West Coastal Resource Service	124,032	101,857	22,175	40,296	8.26	4.86	13.12	
246 Delta/Greely School District	1,701,694	1,755,250	-53,557	1,256,070	8.26	-0.38	7.88	
247 Lake And Peninsula Borough	466,396	316,015	150,381	242,070	8.26	5.49	13.75	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
248 Yakutat, City And Borough Of	473,971	518,110	-44,140	450,891	8.26	-0.87	7.39	
249 Unalakleet, City Of	470,815	496,698	-25,882	321,251	8.26	-0.71	7.55	
250 Diomede Joint Utilities (Terminated)	No Active Employees							
251 Klawock City School District	565,937	530,719	35,219	271,907	8.26	1.14	9.40	
252 Old Harbor, City Of	100,797	31,913	68,884	20,026	8.26	30.41	38.67	
254 Mekoryuk, City Of	49,463	36,401	13,062	16,019	8.26	7.21	15.47	
255 Alaska Gateway School District	1,012,138	1,299,280	-287,142	1,038,094	8.26	-2.45	5.81	
256 Saint George, City Of	1,377,855	1,767,712	-389,857	386,766	8.26	-8.26	0.00	
257 Pelican City School District	281,637	303,452	-21,815	124,716	8.26	-1.55	6.71	
258 Denali Borough	400,604	184,150	216,454	92,262	8.26	20.74	29.00	
259 Allakaket, City Of	12,221	74,268	-62,047	6,205	8.26	-8.26	0.00	
260 Kachemak, City Of	54,529	27,024	27,505	19,476	8.26	12.48	20.74	
261 Nuiqsut, City Of (Terminated)	No Active Employees							
262 Cook Inlet Housing Authority	1,097,233	1,355,105	-257,872	1,098,060	8.26	-2.08	6.18	
263 Interior Regional Housing Authority	882,060	809,574	72,486	735,472	8.26	0.87	9.13	

1.2 P.E.R.S. Contribution Rates For Fiscal Year 2002 (continued)

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
264 Yakutat City School District	398,764	393,621	5,143	294,700	8.26	0.15	8.41	
265 Kake City School District	494,489	343,972	150,517	334,495	8.26	3.98	12.24	
266 Quinhagak, City Of	31,846	17,696	14,150	30,742	8.26	4.07	12.33	
267 Aleutian Housing Authority	473,279	369,800	103,479	320,108	8.26	2.86	11.12	
268 Marshall, City Of (Terminated)	No Active Employees							
269 Anchorage Telephone Utilities (Terminated)	No Active Employees							
270 Bering Straits Regional Housing Authorit	530,944	469,793	61,150	699,032	8.26	0.77	9.03	
271 Egegik, City Of	6,548	20,946	-14,398	25,565	8.26	-4.98	3.28	
272 Point Hope, City Of	No Active Employees							
273 Anaktuvuk Pass, City Of	12,565	5,261	7,304	28,621	8.26	2.26	10.52	
275 Ilisagvik College	2,736,716	2,765,409	-28,693	5,728,137	8.26	-0.04	8.22	
276 North Pacific Rim Housing Authority	234,236	167,256	66,980	756,173	8.26	0.78	9.04	
277 Kake, City Of	140,405	94,796	45,609	630,515	8.26	0.64	8.90	
278 Saxman Seaport	21,679	11,923	9,755	59,689	8.26	1.44	9.70	
279 Tlingit-Haida Regional Housing Authority	192,773	148,387	44,386	805,960	8.26	0.49	8.75	

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

Contribution Rates for Fiscal Year 2002

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Svc. Rate	Total Rate	Rate Group
280 Toksook Bay, City Of	No Active Employees							
281 Baranof Island Housing Authority	6,476	6,489	-12	72,629	8.26	0.00	8.26	
Terminated Employers	50,199,789	81,884,931	-31,685,146	225,599,183	0.00	0.00	0.00	
State & Political Subdivision Totals	3,630,043,625	3,849,009,933	-218,966,308	1,283,548,622	8.26	-1.51	6.75	

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2001 & 2002

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

Contribution Rates for Fiscal Years 2001 & 2002

		**************FY01*****************				*******FY02**************					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
101	State Of Alaska	9.04	-1.01	8.03	8.03	8.26	-1.07	7.19	-0.84		7.19
102	Southwest Region School District	9.04	-0.44	8.60	8.60	8.26	0.29	8.55	-0.05		8.55
103	Annette Island School District	9.04	-7.42	1.62	1.62	8.26	-8.26	0.00	-1.62		0.00
104	Bering Straits School District	9.04	-5.64	3.40	3.40	8.26	-5.29	2.97	-0.43		2.97
105	Chatham School District	9.04	0.17	9.21	9.21	8.26	2.67	10.93	1.72		10.93
106	Alaska Municipal League	9.04	47.51	56.55	38.11 *	8.26	27.09	35.35	-2.76		35.35
107	Valdez, City Of	9.04	-9.04	0.00	0.00	8.26	-7.65	0.61	0.61		0.61
108	Juneau Borough School District	9.04	-0.94	8.10	8.10	8.26	0.50	8.76	0.66		8.76
109	Matanuska-Susitna Borough	9.04	-2.04	7.00	7.00	8.26	-0.41	7.85	0.85		7.85
110	Matanuska-Susitna School District	9.04	-2.04	7.00	7.00	8.26	-0.41	7.85	0.85		7.85
111	Anchorage School District	9.04	-0.22	8.82	8.82	8.26	1.09	9.35	0.53		9.35
112	Copper River School District	9.04	-1.22	7.82	7.82	8.26	-0.12	8.14	0.32		8.14
113	University Of Alaska Accounting Services	9.04	-4.49	4.55	4.55	8.26	-4.18	4.08	-0.47		4.08
114	Haines, City Of	9.04	2.51	11.55	11.55	8.26	3.33	11.59	0.04		11.59
115	Kenai, City Of	9.04	-7.00	2.04	2.04	8.26	-5.63	2.63	0.59		2.63
116	Fairbanks North Star Borough	9.04	-3.06	5.98	5.98	8.26	-3.22	5.04	-0.94		5.04

* Rate capped to prior Supplement

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2001 & 2002 (continued)

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

Contribution Rates for Fiscal Years 2001 & 2002

		**************FY01*****************				*******FY02**************					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
117	Fairbanks North Star School District	9.04	-0.78	8.26	8.26	8.26	-0.40	7.86	-0.40		7.86
118	Denali School District	9.04	-2.15	6.89	6.52 *	8.26	-2.70	5.56	-0.96		5.56
119	University Of Ak - Geo. Institute	9.04	-4.49	4.55	4.55	No Active Employees					
120	City And Borough Of Sitka	9.04	0.08	9.12	9.12	8.26	0.85	9.11	-0.01		9.11
121	Chugach Regional School District	9.04	-4.00	5.04	5.04	8.26	-1.25	7.01	1.97		7.01
122	Ketchikan Gateway Borough	9.04	-2.49	6.55	6.55	8.26	-1.38	6.88	0.33		6.88
123	Soldotna, City Of	9.04	-7.06	1.98	1.98	8.26	-5.90	2.36	0.38		2.36
124	Iditarod Area School District	9.04	-3.50	5.54	5.54	8.26	-1.28	6.98	1.44		6.98
125	Kuspuk School District	9.04	-0.79	8.25	8.25	8.26	-1.64	6.62	-1.63		6.62
126	City And Borough Of Juneau	9.04	-2.60	6.44	6.44	8.26	-2.22	6.04	-0.40		6.04
128	Kodiak, City Of	9.04	-9.04	0.00	0.00	8.26	-6.34	1.92	1.92		1.92
129	Fairbanks, City Of	9.04	2.68	11.72	10.67 *	8.26	10.61	18.87	8.20	5.00	15.67
130	Fairbanks Municipality Utility System (Term.)	9.04	2.68	11.72	10.67 *	No Active Employees					
131	Wasilla, City Of	9.04	0.54	9.58	9.58	8.26	-0.07	8.19	-1.39		8.19
132	Skagway, City Of	9.04	-1.56	7.48	7.48	8.26	0.01	8.27	0.79		8.27
133	Greater Sitka Borough School District	9.04	-0.84	8.20	8.05 *	8.26	-0.22	8.04	-0.01		8.04

* Rate capped to prior Supplement

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

Contribution Rates for Fiscal Years 2001 & 2002

		**************FY01*****************				*******FY02**************					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
134	Palmer, City Of	9.04	-5.54	3.50	3.50	8.26	-4.72	3.54	0.04		3.54
135	Wrangell, City Of	9.04	-2.23	6.81	6.81	8.26	-4.33	3.93	-2.88		3.93
136	Bethel, City Of	9.04	-6.12	2.92	2.92	8.26	-6.59	1.67	-1.25		1.67
137	Valdez City Schools	9.04	-0.65	8.39	8.39	8.26	-2.91	5.35	-3.04		5.35
138	Hoonah City Schools	9.04	20.12	29.16	28.07 *	8.26	22.10	30.36	2.29		30.36
139	Nome, City Of	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00
140	Kotzebue, City Of	9.04	-9.04	0.00	0.00	8.26	-7.53	0.73	0.73		0.73
141	Galena City Schools	9.04	-3.68	5.36	5.36	8.26	-0.88	7.38	2.02		7.38
143	Petersburg, City Of	9.04	5.89	14.93	14.93	8.26	5.98	14.24	-0.69		14.24
144	Bristol Bay Borough	9.04	-6.12	2.92	2.92	8.26	-6.87	1.39	-1.53		1.39
145	North Slope Borough	9.04	-4.18	4.86	4.86	8.26	-4.64	3.62	-1.24		3.62
146	Wrangell City Schools	9.04	-4.95	4.09	4.09	8.26	-5.14	3.12	-0.97		3.12
148	Cordova, City Of	9.04	-7.82	1.22	1.22	8.26	-7.11	1.15	-0.07		1.15
149	Nome City Schools	9.04	2.46	11.50	11.50	8.26	2.92	11.18	-0.32		11.18
151	King Cove, City Of	9.04	-2.47	6.57	6.57	8.26	-3.51	4.75	-1.82		4.75
152	Alaska Housing Finance Corporation	9.04	-1.56	7.48	7.48	8.26	-1.50	6.76	-0.72		6.76

* Rate capped to prior Supplement

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

Contribution Rates for Fiscal Years 2001 & 2002

		***************FY01*****************				*******FY02**************					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
153	Lower Yukon School District	9.04	-6.04	3.00	3.00	8.26	-5.13	3.13	0.13		3.13
154	Northwest Arctic School District	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00
155	Southeast Islands School District	9.04	3.49	12.53	12.53	8.26	6.44	14.70	2.17		14.70
156	Pribilof Region School District	9.04	2.92	11.96	11.96	8.26	3.13	11.39	-0.57		11.39
157	Lower Kuskokwim School District	9.04	-4.01	5.03	5.03	8.26	-2.28	5.98	0.95		5.98
158	Kodiak Island School District	9.04	-0.26	8.78	8.78	8.26	1.44	9.70	0.92		9.70
159	Yukon Flats School District	9.04	-6.54	2.50	2.50	8.26	-6.98	1.28	-1.22		1.28
160	Yukon-Koyukok School District	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00
161	North Slope Borough School District	9.04	-1.89	7.15	7.15	8.26	-1.81	6.45	-0.70		6.45
162	Aleutian Region School District	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00
163	Cordova Community Hospital	9.04	-2.96	6.08	6.08	8.26	-2.03	6.23	0.15		6.23
164	Lake And Peninsula School District	9.04	-3.06	5.98	5.98	8.26	-1.14	7.12	1.14		7.12
165	Sitka Community Hospital	9.04	0.36	9.40	9.40	8.26	-0.11	8.15	-1.25		8.15
166	Tanana City School District	9.04	3.12	12.16	12.16	8.26	6.04	14.30	2.14		14.30
167	Southeastern Regional Resource Center	9.04	0.72	9.76	9.76	8.26	-0.38	7.88	-1.88		7.88
168	Hydaburg City Schools	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00

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

Contribution Rates for Fiscal Years 2001 & 2002

		***************FY01******************				*******FY02**************					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
169	Tanana, City Of	9.04	0.59	9.63	8.22	8.26	-0.67	7.59	-0.63		7.59
170	Northern Pacific Fisheries Management	9.04	-6.34	2.70	2.70	8.26	-5.22	3.04	0.34		3.04
171	Barrow, City Of	9.04	0.04	9.08	9.08	8.26	0.29	8.55	-0.53		8.55
172	St. Paul, City Of	9.04	-1.47	7.57	7.57	8.26	-3.91	4.35	-3.22		4.35
173	Anchorage, Municipality Of	9.04	-2.29	6.75	6.75	8.26	-1.48	6.78	0.03		6.78
174	Kodiak Island Borough	9.04	-6.22	2.82	2.82	8.26	-8.11	0.15	-2.67		0.15
175	Nome Joint Utilities	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00
176	Sand Point, City Of	9.04	-5.99	3.05	3.05	8.26	-2.86	5.40	2.35		5.40
177	Ketchikan Gateway School District	9.04	0.60	9.64	9.64	8.26	1.23	9.49	-0.15		9.49
178	Dillingham, City Of	9.04	1.20	10.24	10.24	8.26	-0.07	8.19	-2.05		8.19
179	Unalaska, City Of	9.04	-1.21	7.83	7.83	8.26	-1.83	6.43	-1.40		6.43
180	Kenai Peninsula Borough	9.04	-2.80	6.24	6.24	8.26	-1.86	6.40	0.16		6.40
181	Ketchikan, City Of	9.04	5.70	14.74	14.74	8.26	4.70	12.96	-1.78		12.96
182	Seward, City Of	9.04	-2.26	6.78	6.78	8.26	-2.66	5.60	-1.18		5.60
183	Fort Yukon, City Of	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00
184	Bristol Bay Borough School District	9.04	0.48	9.52	9.38 *	8.26	2.52	10.78	1.40		10.78

* Rate capped to prior Supplement

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

Contribution Rates for Fiscal Years 2001 & 2002

		FY01				FY02					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
185	Cordova Public Schools	9.04	1.41	10.45	10.29 *	8.26	2.20	10.46	0.17		10.46
186	Craig, City Of	9.04	0.65	9.69	9.69	8.26	1.26	9.52	-0.17		9.52
187	Petersburg General Hospital	9.04	-8.22	0.82	0.82	8.26	-8.26	0.00	-0.82		0.00
190	Kenai Peninsula School District	9.04	-2.70	6.34	6.34	8.26	-3.19	5.07	-1.27		5.07
191	North Pole, City Of	9.04	-7.05	1.99	1.99	8.26	-8.26	0.00	-1.99		0.00
192	Galena, City Of	9.04	-2.85	6.19	6.19	8.26	-4.01	4.25	-1.94		4.25
193	Nenana, City Of	9.04	6.51	15.55	11.05	8.26	-4.13	4.13	-6.92	-5.00	6.05
194	Haines Borough	9.04	5.97	15.01	15.01	8.26	6.98	15.24	0.23		15.24
196	Nenana City Public Schools	9.04	-4.83	4.21	4.21	8.26	-2.15	6.11	1.90		6.11
197	Unalakleet, City Of (Terminated)	No Active Employees									
198	Saxman, City Of	9.04	23.74	32.78	21.46	8.26	25.17	33.43	11.97	5.00	26.46
199	Hoonah, City Of	9.04	-6.61	2.43	2.43	8.26	-4.25	4.01	1.58		4.01
200	Pelican, City Of	9.04	-9.04	0.00	0.00	8.26	-6.80	1.46	1.46		1.46
201	Kake, City Of (Terminated)	No Active Employees									
202	Whittier, City Of	9.04	-7.64	1.40	1.40	8.26	-7.24	1.02	-0.38		1.02
203	Muni Of Anchorage Parking Authority	9.04	-1.96	7.08	7.08	8.26	-4.66	3.60	-3.48		3.60

* Rate capped to prior Supplement

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2001 & 2002 (continued)

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

Contribution Rates for Fiscal Years 2001 & 2002

	************FY01************				*******FY02************					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
204 Craig School District	9.04	1.26	10.30	10.30	8.26	1.60	9.86	-0.44		9.86
205 Dillingham City School District	9.04	1.27	10.31	10.31	8.26	-2.02	6.24	-4.07		6.24
206 Thorne Bay, City Of	9.04	-4.40	4.64	4.64	8.26	-5.12	3.14	-1.50		3.14
208 Akutan, City Of	9.04	0.56	9.60	9.60	8.26	0.83	9.09	-0.51		9.09
209 Unalaska City School District	9.04	1.70	10.74	10.74	8.26	0.88	9.14	-1.60		9.14
211 Kashunamiut School District	9.04	-0.46	8.58	8.58	8.26	1.10	9.36	0.78		9.36
212 Seward General Hospital (Terminated)	No Active Employees									
213 Wainwright, City Of (Terminated)	No Active Employees									
214 St. Mary's, City Of	9.04	3.50	12.54	12.54	8.26	3.98	12.24	-0.30		12.24
215 Homer, City Of	9.04	-4.38	4.66	4.66	8.26	-5.84	2.42	-2.24		2.42
216 Ruby, City Of	9.04	4.36	13.40	9.53	8.26	4.74	13.00	3.47		13.00
217 Emmonak (Terminated)	No Active Employees									
218 Special Education Service Agency	9.04	-6.72	2.32	2.72	8.26	-4.71	3.55	0.83		3.55
219 Bartlett Memorial Hospital	9.04	-0.61	8.43	8.43	8.26	-0.45	7.81	-0.62		7.81
220 Northwest Arctic Borough	9.04	0.32	9.36	9.36	8.26	1.07	9.33	-0.03		9.33
221 St. Mary's School District	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00

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

Contribution Rates for Fiscal Years 2001 & 2002

	FY01				FY02					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
222 Selawik City Council	9.04	-9.04	0.00	0.00	8.26	-0.33	7.93	7.93	5.00	5.00
223 Bristol Bay Housing Authority	9.04	0.60	9.64	9.64	8.26	0.84	9.10	-0.54		9.10
224 Copper River Basin Housing Authority	9.04	0.19	9.23	9.23	8.26	0.57	8.83	-0.40		8.83
225 Skagway City School District	9.04	6.34	15.38	15.38	8.26	6.01	14.27	-1.11		14.27
227 Klawock, City Of	9.04	-4.82	4.22	4.22	8.26	-4.03	4.23	0.01		4.23
228 Petersburg Public Schools	9.04	-6.61	2.43	2.43	8.26	-6.82	1.44	-0.99		1.44
230 Aleutians East Borough	9.04	2.03	11.07	11.07	8.26	2.19	10.45	-0.62		10.45
231 Kivalina, City Of	9.04	-9.04	0.00	0.00	8.26	-8.26	0.00	0.00		0.00
232 Bering Straits Coastal Resource Service	9.04	8.41	17.45	17.45	8.26	12.93	21.19	3.74		21.19
233 Shishmaref, City Of (Terminated)	9.04	831.98	841.02	24.15	No Active Employees					
234 Adak Region School District (Terminated)	No Active Employees									
235 Huslia, City Of	9.04	-5.77	3.27	5.19	8.26	-4.99	3.27	-1.92		3.27
236 Mountain Village, City Of (Terminated)	No Active Employees									
237 Kaltag, City Of	9.04	-0.55	8.49	8.49	8.26	-4.80	3.46	-5.03	-5.00	3.49
239 Lower Kalskag, City Of	9.04	0.94	9.98	17.24	8.26	115.11	123.37	106.13	5.00	22.24
240 Haines Borough School District	9.04	2.05	11.09	11.09	8.26	1.49	9.75	-1.34		9.75

1.3 P.E.R.S. Contribution Rates For Fiscal Years 2001 & 2002 (continued)

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

Contribution Rates for Fiscal Years 2001 & 2002

		***************FY01******************				*******FY02**************					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
241	Noorvik, City Of	9.04	1.56	10.60	10.60	8.26	1.14	9.40	-1.20		9.40
242	Elim, City Of	9.04	0.33	9.37	9.37	8.26	-0.29	7.97	-1.40		7.97
243	Atka, City Of	9.04	-9.04	0.00	0.00	8.26	4.29	12.55	12.55	5.00	5.00
244	Aleutians East Borough School District	9.04	1.49	10.53	10.53	8.26	3.22	11.48	0.95		11.48
245	Aleutians West Coastal Resource Service	9.04	0.61	9.65	9.65	8.26	4.86	13.12	3.47		13.12
246	Delta/Greely School District	9.04	-2.25	6.79	6.79	8.26	-0.38	7.88	1.09		7.88
247	Lake And Peninsula Borough	9.04	3.81	12.85	12.85	8.26	5.49	13.75	0.90		13.75
248	Yakutat, City And Borough Of	9.04	-0.55	8.49	8.49	8.26	-0.87	7.39	-1.10		7.39
249	Unalakleet, City Of	9.04	-1.42	7.62	7.62	8.26	-0.71	7.55	-0.07		7.55
250	Diomede Joint Utilities (Terminated)	No Active Employees									
251	Klawock City School District	9.04	0.31	9.35	9.35	8.26	1.14	9.40	0.05		9.40
252	Old Harbor, City Of	9.04	64.88	73.92	39.21	8.26	30.41	38.67	-0.54		38.67
254	Mekoryuk, City Of	9.04	7.45	16.49	16.47 *	8.26	7.21	15.47	-1.00		15.47
255	Alaska Gateway School District	9.04	-4.03	5.01	5.01	8.26	-2.45	5.81	0.80		5.81
256	Saint George, City Of	9.04	-7.50	1.54	8.57	8.26	-8.26	0.00	-8.57	-5.00	3.57
257	Pelican City School District	9.04	-1.97	7.07	7.07	8.26	-1.55	6.71	-0.36		6.71

* Rate capped to prior Supplement

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

Contribution Rates for Fiscal Years 2001 & 2002

		FY01				***FY02***					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
258	Denali Borough	9.04	24.46	33.50	25.92	8.26	20.74	29.00	3.08		29.00
259	Allakaket, City Of	9.04	-9.04	0.00	2.84	8.26	-8.26	0.00	-2.84		0.00
260	Kachemak, City Of	9.04	6.33	15.37	15.37	8.26	12.48	20.74	5.37	5.00	20.37
261	Nuiqsut, City Of (Terminated)	No Active Employees									
262	Cook Inlet Housing Authority	9.04	-3.93	5.11	5.11	8.26	-2.08	6.18	1.07		6.18
263	Interior Regional Housing Authority	9.04	-0.46	8.58	8.58	8.26	0.87	9.13	0.55		9.13
264	Yakutat City School District	9.04	0.25	9.29	9.29	8.26	0.15	8.41	-0.88		8.41
265	Kake City School District	9.04	3.17	12.21	12.21	8.26	3.98	12.24	0.03		12.24
266	Quinhagak, City Of	9.04	1.84	10.88	10.88	8.26	4.07	12.33	1.45		12.33
267	Aleutian Housing Authority	9.04	2.77	11.81	11.81	8.26	2.86	11.12	-0.69		11.12
268	Marshall, City Of (Terminated)	9.04	-8.87	0.17	5.99	No Active Employees					
269	Anchorage Telephone Utilities (Terminated)	9.04	-1.20	7.84	7.84	No Active Employees					
270	Bering Straits Regional Housing Authority	9.04	0.64	9.68	9.68	8.26	0.77	9.03	-0.65		9.03
271	Egegik, City Of	9.04	2.47	11.51	11.51	8.26	-4.98	3.28	-8.23	-5.00	6.51
272	Point Hope, City Of	9.04	0.28	9.32	9.32	No Active Employees					
273	Anaktuvuk Pass, City Of	9.04	2.03	11.07	11.07	8.26	2.26	10.52	-0.55		10.52

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

Contribution Rates for Fiscal Years 2001 & 2002

		****************FY01****************				*******FY02**************					
		Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Preliminary Change in Rate	5% Cap	FY02 Adjusted Rate
275	Ilisagvik College	9.04	-0.19	8.85	8.85	8.26	-0.04	8.22	-0.63		8.22
276	North Pacific Rim Housing Authority			14.50 **	14.50	8.26	0.78	9.04	-5.46	-5.00	9.50
277	Kake, City Of	9.04	0.00	9.04	9.04	8.26	0.64	8.90	-0.14		8.90
278	Saxman Seaport	9.04	0.00	9.04	9.04	8.26	1.44	9.70	0.66		9.70
279	Tlingit-Haida Regional Housing Authority	9.04	0.00	9.04	9.04	8.26	0.49	8.75	-0.29		8.75
280	Toksook Bay, City Of	9.04	0.00	9.04	9.04	8.26	0.00	8.26	-0.78		8.26
281	Baranof Island Housing Authority	9.04	0.00	9.04	9.04	8.26	0.00	8.26	-0.78		8.26
	State & Political Subdivision Totals	9.04	-1.64	7.40	7.40	8.26	-1.51	6.75	-0.65		6.75

** Estimated

1.4 Adjustment to Retiree Reserve as of June 30, 1999

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

Adjustment to Retiree Reserve
As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
101	State Of Alaska	1,632,223,642	253,041,388	-69,080,868	1,816,184,162
102	Southwest Region School District	1,463,040	384,192	-67,687	1,779,545
103	Annette Island School District	1,096,028	26,753	-41,142	1,081,639
104	Bering Straits School District	5,101,626	1,443,593	-239,833	6,305,386
105	Chatham School District	487,455	354,050	-30,835	810,670
106	Alaska Municipal League	384,363	10,508	-14,469	380,402
107	Valdez, City Of	11,040,789	1,808,085	-470,815	12,378,059
108	Juneau Borough School District	12,499,287	988,225	-494,216	12,993,296
109	Matanuska-Susitna Borough	9,303,169	826,165	-371,164	9,758,170
110	Matanuska-Susitna School District	21,632,363	2,752,594	-893,526	23,491,431
111	Anchorage School District	137,000,837	10,008,957	-5,386,810	141,622,984
112	Copper River School District	1,730,146	136,762	-68,408	1,798,500
113	University Of Alaska Accounting Services	142,017,995	21,079,145	-5,976,291	157,120,849
114	Haines, City Of	1,372,003	105,838	-54,152	1,423,689
115	Kenai, City Of	10,938,310	1,692,833	-462,837	12,168,306
116	Fairbanks North Star Borough	14,234,923	2,745,808	-622,217	16,358,514

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

STATE OF ALASKA - P.E.R.S.
Adjustment to Retiree Reserve
As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
117	Fairbanks North Star School District	30,392,986	3,954,604	-1,258,582	33,089,008
118	Denali School District	759,888	99,032	-31,473	827,447
119	University Of Ak - Geo. Institute	11,870,487	1,650,391	-495,439	13,025,439
120	City And Borough Of Sitka	13,934,940	1,828,968	-577,629	15,186,279
121	Chugach Regional School District	101,537	87,241	-6,917	181,861
122	Ketchikan Gateway Borough	4,409,536	741,027	-188,730	4,961,833
123	Soldotna, City Of	4,786,196	1,332,295	-224,197	5,894,294
124	Iditarod Area School District	1,985,380	263,486	-82,404	2,166,462
125	Kuspuk School District	1,642,173	468,025	-77,323	2,032,875
126	City And Borough Of Juneau	53,424,754	6,761,864	-2,205,390	57,981,228
128	Kodiak, City Of	16,626,578	1,009,279	-646,222	16,989,635
129	Fairbanks, City Of	69,852,027	7,316,551	-2,827,651	74,340,927
130	Fairbanks Municipality Utility System (Terminated)	20,036,564	1,422,874	-786,328	20,673,110
131	Wasilla, City Of	1,014,310	265,443	-46,893	1,232,860
132	Skagway, City Of	874,903	64,629	-34,427	905,105
133	Greater Sitka Borough School District	4,016,354	141,773	-152,364	4,005,763

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
134	Palmer, City Of	4,644,116	286,462	-180,669	4,749,909
135	Wrangell, City Of	6,138,234	994,633	-261,366	6,871,501
136	Bethel, City Of	1,253,592	522,126	-65,067	1,710,651
137	Valdez City Schools	2,821,435	2,108,415	-180,642	4,749,208
138	Hoonah City Schools	1,643,835	35,672	-61,541	1,617,966
139	Nome, City Of	5,615,492	421,212	-221,200	5,815,504
140	Kotzebue, City Of	1,425,285	189,828	-59,182	1,555,931
141	Galena City Schools	988,601	-26,752	-35,245	926,604
143	Petersburg, City Of	6,597,318	363,253	-255,053	6,705,518
144	Bristol Bay Borough	2,207,010	551,777	-101,089	2,657,698
145	North Slope Borough	40,806,229	5,474,448	-1,695,841	44,584,836
146	Wrangell City Schools	1,182,028	49,935	-45,142	1,186,821
148	Cordova, City Of	5,369,656	270,983	-206,687	5,433,952
149	Nome City Schools	1,648,121	-103,562	-56,597	1,487,962
151	King Cove, City Of	622,790	3,582	-22,952	603,420
152	Alaska Housing Finance Corporation	10,212,254	864,278	-405,872	10,670,660

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

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

Adjustment to Retiree Reserve As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
153	Lower Yukon School District	5,688,146	1,123,229	-249,586	6,561,789
154	Northwest Arctic School District	7,620,760	980,314	-315,165	8,285,909
155	Southeast Islands School District	1,316,023	62,061	-50,496	1,327,588
156	Pribilof Region School District	526,366	8,921	-19,614	515,673
157	Lower Kuskokwim School District	9,516,737	1,248,299	-394,458	10,370,578
158	Kodiak Island School District	6,075,457	297,871	-233,535	6,139,793
159	Yukon Flats School District	1,066,156	377,475	-52,898	1,390,733
160	Yukon-Koyukok School District	1,911,383	-52,954	-68,098	1,790,331
161	North Slope Borough School District	13,542,803	1,979,712	-568,784	14,953,731
162	Aleutian Region School District	1,103,535	52,991	-42,378	1,114,148
163	Cordova Community Hospital	2,059,937	141,448	-80,664	2,120,721
164	Lake And Peninsula School District	2,297,761	-68,206	-81,697	2,147,858
165	Sitka Community Hospital	2,736,294	522,307	-119,403	3,139,198
166	Tanana City School District	60,891	716	-2,257	59,350
167	Southeastern Regional Resource Center	598,998	381,485	-35,927	944,556
168	Hydaburg City Schools	185,410	761	-6,822	179,349

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

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

Adjustment to Retiree Reserve As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
169	Tanana, City Of	60,728	-9,440	-1,879	49,409
170	Northern Pacific Fisheries Management	612,124	15,422	-22,995	604,551
171	Barrow, City Of	8,590	100,611	-4,001	105,200
172	St. Paul, City Of	351,678	9,198	-13,223	347,653
173	Anchorage, Municipality Of	249,731,798	31,080,856	-10,289,684	270,522,970
174	Kodiak Island Borough	5,433,668	482,555	-216,785	5,699,438
175	Nome Joint Utilities	1,803,193	204,452	-73,565	1,934,080
176	Sand Point, City Of	279,164	9,223	-10,567	277,820
177	Ketchikan Gateway School District	3,348,696	732,089	-149,530	3,931,255
178	Dillingham, City Of	803,546	102,767	-33,210	873,103
179	Unalaska, City Of	2,906,680	1,293,380	-153,901	4,046,159
180	Kenai Peninsula Borough	18,863,304	1,481,525	-745,486	19,599,343
181	Ketchikan, City Of	16,487,228	3,922,948	-747,880	19,662,296
182	Seward, City Of	4,966,273	-31,298	-180,830	4,754,145
183	Fort Yukon, City Of	79,108	57,788	-5,016	131,880
184	Bristol Bay Borough School District	784,598	139,781	-33,872	890,507

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

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

Adjustment to Retiree Reserve As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
185	Cordova Public Schools	1,020,545	37,389	-38,765	1,019,169
186	Craig, City Of	826,126	88,308	-33,507	880,927
187	Petersburg General Hospital	1,751,325	747,032	-91,546	2,406,811
190	Kenai Peninsula School District	22,176,521	6,167,285	-1,038,589	27,305,217
191	North Pole, City Of	1,367,822	510,255	-68,817	1,809,260
192	Galena, City Of	663,815	2,585	-24,419	641,981
193	Nenana, City Of	208,816	-6,003	-7,432	195,381
194	Haines Borough	152,113	7,843	-5,861	154,095
196	Nenana City Public Schools	426,347	14,508	-16,154	424,701
197	Unalakleet, City Of (Terminated)	46,192	1,158	-1,735	45,615
198	Saxman, City Of	83,084	4,129	-3,196	84,017
199	Hoonah, City Of	320,266	137,856	-16,787	441,335
200	Pelican, City Of	41,541	1,488	-1,577	41,452
201	Kake, City Of (Terminated)	0	0	0	0
202	Whittier, City Of	599,058	56,002	-24,003	631,057
203	Muni Of Anchorage Parking Authority	247,476	26,554	-10,041	263,989

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

Adjustment to Retiree Reserve
As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
204	Craig School District	142,680	7,729	-5,511	144,898
205	Dillingham City School District	283,832	443,157	-26,639	700,350
206	Thorne Bay, City Of	43,524	1,618	-1,654	43,488
208	Akutan, City Of	0	0	0	0
209	Unalaska City School District	84,520	2,616	-3,193	83,943
211	Kashunamiut School District	99,073	63,617	-5,961	156,729
212	Seward General Hospital (Terminated)	2,903,969	245,826	-115,416	3,034,379
213	Wainwright, City Of	98,386	-55,423	-1,574	41,389
214	St. Mary's, City Of	43,783	2,195	-1,685	44,293
215	Homer, City Of	4,978,982	2,080,130	-258,664	6,800,448
216	Ruby, City Of	0	0	0	0
217	Emmonak (Terminated)	74,216	9,085	-3,052	80,249
218	Special Education Service Agency	407,923	14,981	-15,496	407,408
219	Bartlett Memorial Hospital	4,577,636	2,630,064	-264,108	6,943,592
220	Northwest Arctic Borough	75,833	1,755	-2,843	74,745
221	St. Mary's School District	615,187	44,920	-24,188	635,919

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
222	Selawik City Council	0	0	0	0
223	Bristol Bay Housing Authority	43,755	2,136	-1,682	44,209
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	308,299	12,648	-11,760	309,187
228	Petersburg Public Schools	366,132	190,016	-20,379	535,769
229	Bristol Bay Costal 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 (Terminated)	0	0	0	0
234	Adak Region School District (Terminated)	0	87,258	-3,197	84,061
235	Huslia, City Of	59,837	-559	-2,172	57,106
236	Mountain Village, City Of (Terminated)	0	0	0	0
237	Kaltag, City Of	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

STATE OF ALASKA - P.E.R.S.
Adjustment to Retiree Reserve
As of June 30, 1999

		Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
239	Lower Kalskag, City Of	0	0	0	0
240	Haines Borough School District	67,569	2,480	-2,567	67,482
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	174,111	5,036	-6,564	172,583
245	Aleutians West Coastal Resource Service	0	0	0	0
246	Delta/Greely School District	956,628	65,848	-37,466	985,010
247	Lake And Peninsula Borough	89,059	50,402	-5,110	134,351
248	Yakutat, City And Borough Of	211,750	118,646	-12,107	318,289
249	Unalakleet, City Of	0	0	0	0
250	Diomede 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
254	Mekoryuk, City Of	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

STATE OF ALASKA - P.E.R.S.
Adjustment to Retiree Reserve
As of June 30, 1999

	Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
255 Alaska Gateway School District	295,190	197,550	-18,055	474,685
256 Saint George, City Of	528,739	21,316	-20,155	529,900
257 Pelican City School District	0	0	0	0
258 Denali Borough	12,939	1,443	-527	13,855
259 Allakaket, City Of	40,458	1,585	-1,541	40,502
260 Kachemak, City Of	0	0	0	0
261 Nuiqsut, City Of (Terminated)	0	0	0	0
262 Cook Inlet Housing Authority	500,671	34,371	-19,605	515,437
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	8,165	180	-306	8,039
268 Marshall, City Of (Terminated)	0	0	0	0
269 Anchorage Telephone Utilities (Terminated)	555,267	379,795	-34,263	900,799
270 Bering Straits Regional Housing Authority	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 1999 (continued)

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

Adjustment to Retiree Reserve

As of June 30, 1999

	Retiree Reserve June 30, 1998	Net Change in Reserve by June 30, 1999	Amount to be Transferred	Retiree Reserve June 30, 1999
271 Egegik, City Of	0	68,432	-2,508	65,924
272 Point Hope, City Of	0	0	0	0
273 Anaktuvuk Pass, City Of	0	0	0	0
275 Ilisagvik College	0	109,173	-4,000	105,173
276 North Pacific Rim Housing Authority	0	0	0	0
277 Kake, City Of	0	0	0	0
278 Saxman Seaport	0	0	0	0
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
Unallocated Reserves	80,401,333	61,080,521	0	141,481,854
State & Political Subdivision Totals	2,823,238,111	459,183,891	-115,091,967	3,167,330,035

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, 1999

	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)	
101 State Of Alaska								
Pension:	06/30/1999	2,725,541	2,610,855	104%	(114,686)	640,906	-18%	
Postemployment Health:	06/30/1999	1,104,905	1,058,412	104%	(46,493)	640,906	-7%	
				FY00 Actuarially Determined Required Contribution:				8.13%
102 Southwest Region School District								
Pension:	06/30/1999	5,410	5,366	101%	(44)	2,804	-2%	
Postemployment Health:	06/30/1999	2,194	2,176	101%	(18)	2,804	-1%	
				FY00 Actuarially Determined Required Contribution:				5.22%
103 Annette Island School District								
Pension:	06/30/1999	2,752	2,151	128%	(601)	794	-76%	
Postemployment Health:	06/30/1999	1,116	872	128%	(244)	794	-31%	
				FY00 Actuarially Determined Required Contribution:				2.12%
104 Bering Straits School District								
Pension:	06/30/1999	15,765	13,056	121%	(2,709)	5,718	-47%	
Postemployment Health:	06/30/1999	6,391	5,293	121%	(1,098)	5,718	-19%	
				FY00 Actuarially Determined Required Contribution:				2.50%
105 Chatham School District								
Pension:	06/30/1999	2,239	2,348	95%	109	752	14%	
Postemployment Health:	06/30/1999	908	952	95%	44	752	6%	
				FY00 Actuarially Determined Required Contribution:				5.63%

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

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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:	06/30/1999	303	836	36%	533	250	213%	
Postemployment Health:	06/30/1999	123	340	36%	217	250	87%	
				FY00 Actuarially Determined Required Contribution:				33.90%
107 Valdez, City Of								
Pension:	06/30/1999	21,236	18,071	118%	(3,165)	4,359	-73%	
Postemployment Health:	06/30/1999	8,609	7,327	117%	(1,282)	4,359	-29%	
				FY00 Actuarially Determined Required Contribution:				0.00%
108 Juneau Borough School District								
Pension:	06/30/1999	23,044	22,753	101%	(291)	8,784	-3%	
Postemployment Health:	06/30/1999	9,342	9,224	101%	(118)	8,784	-1%	
				FY00 Actuarially Determined Required Contribution:				8.05%
109 Matanuska-Susitna Borough								
Pension:	06/30/1999	27,011	21,223	127%	(5,788)	7,306	-79%	
Postemployment Health:	06/30/1999	10,951	8,604	127%	(2,347)	7,306	-32%	
				FY00 Actuarially Determined Required Contribution:				6.40%
110 Matanuska-Susitna School District								
Pension:	06/30/1999	41,128	44,411	93%	3,283	16,783	20%	
Postemployment Health:	06/30/1999	16,673	18,005	93%	1,332	16,783	8%	
				FY00 Actuarially Determined Required Contribution:				6.40%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
111 Anchorage School District								
Pension:	06/30/1999	215,047	215,888	100%	841	64,342	1%	
Postemployment Health:	06/30/1999	87,178	87,520	100%	342	64,342	1%	
				FY00 Actuarially Determined Required Contribution:				9.00%
112 Copper River School District								
Pension:	06/30/1999	3,124	3,051	102%	(73)	988	-7%	
Postemployment Health:	06/30/1999	1,267	1,237	102%	(30)	988	-3%	
				FY00 Actuarially Determined Required Contribution:				6.84%
113 University Of Alaska Accounting Services								
Pension:	06/30/1999	308,959	272,389	113%	(36,570)	74,258	-49%	
Postemployment Health:	06/30/1999	125,249	110,424	113%	(14,825)	74,258	-20%	
				FY00 Actuarially Determined Required Contribution:				5.64%
114 Haines, City Of								
Pension:	06/30/1999	3,025	3,204	94%	179	954	19%	
Postemployment Health:	06/30/1999	1,227	1,299	94%	72	954	8%	
				FY00 Actuarially Determined Required Contribution:				9.05%
115 Kenai, City Of								
Pension:	06/30/1999	19,354	17,065	113%	(2,289)	4,351	-53%	
Postemployment Health:	06/30/1999	7,846	6,919	113%	(927)	4,351	-21%	
				FY00 Actuarially Determined Required Contribution:				5.43%

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, 1999

	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)	
116 Fairbanks North Star Borough								
Pension:	06/30/1999	43,984	39,625	111%	(4,359)	14,025	-31%	
Postemployment Health:	06/30/1999	17,832	16,064	111%	(1,768)	14,025	-13%	
				FY00 Actuarially Determined Required Contribution:				4.55%
117 Fairbanks North Star School District								
Pension:	06/30/1999	64,939	62,971	103%	(1,968)	20,877	-9%	
Postemployment Health:	06/30/1999	26,326	25,528	103%	(798)	20,877	-4%	
				FY00 Actuarially Determined Required Contribution:				6.78%
118 Denali School District								
Pension:	06/30/1999	2,646	2,462	107%	(184)	633	-29%	
Postemployment Health:	06/30/1999	1,074	999	108%	(75)	633	-12%	
				FY00 Actuarially Determined Required Contribution:				5.82%
120 City And Borough Of Sitka								
Pension:	06/30/1999	20,769	20,596	101%	(173)	5,917	-3%	
Postemployment Health:	06/30/1999	8,420	8,350	101%	(70)	5,917	-1%	
				FY00 Actuarially Determined Required Contribution:				10.08%
121 Chugach Regional School District								
Pension:	06/30/1999	708	656	108%	(52)	400	-13%	
Postemployment Health:	06/30/1999	288	266	108%	(22)	400	-6%	
				FY00 Actuarially Determined Required Contribution:				3.85%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
122 Ketchikan Gateway Borough								
Pension:	06/30/1999	9,226	8,727	106%	(499)	2,923	-17%	
Postemployment Health:	06/30/1999	3,741	3,539	106%	(202)	2,923	-7%	
				FY00 Actuarially Determined Required Contribution:				6.03%
123 Soldotna, City Of								
Pension:	06/30/1999	9,894	8,639	115%	(1,255)	2,247	-56%	
Postemployment Health:	06/30/1999	4,012	3,503	115%	(509)	2,247	-23%	
				FY00 Actuarially Determined Required Contribution:				4.27%
124 Iditarod Area School District								
Pension:	06/30/1999	5,648	5,370	105%	(278)	1,667	-17%	
Postemployment Health:	06/30/1999	2,290	2,178	105%	(112)	1,667	-7%	
				FY00 Actuarially Determined Required Contribution:				4.04%
125 Kuspuk School District								
Pension:	06/30/1999	4,832	4,476	108%	(356)	1,949	-18%	
Postemployment Health:	06/30/1999	1,959	1,815	108%	(144)	1,949	-7%	
				FY00 Actuarially Determined Required Contribution:				7.17%
126 City And Borough Of Juneau								
Pension:	06/30/1999	94,031	87,888	107%	(6,143)	22,618	-27%	
Postemployment Health:	06/30/1999	38,120	35,629	107%	(2,491)	22,618	-11%	
				FY00 Actuarially Determined Required Contribution:				6.02%

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

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
128 Kodiak, City Of								
Pension:	06/30/1999	22,208	19,225	116%	(2,983)	4,724	-63%	
Postemployment Health:	06/30/1999	9,004	7,795	116%	(1,209)	4,724	-26%	
				FY00 Actuarially Determined Required Contribution:				1.08%
129 Fairbanks, City Of								
Pension:	06/30/1999	50,232	73,255	69%	23,023	7,195	320%	
Postemployment Health:	06/30/1999	20,364	29,697	69%	9,333	7,195	130%	
				FY00 Actuarially Determined Required Contribution:				15.65%
131 Wasilla, City Of								
Pension:	06/30/1999	3,740	3,654	102%	(86)	2,225	-4%	
Postemployment Health:	06/30/1999	1,517	1,482	102%	(35)	2,225	-2%	
				FY00 Actuarially Determined Required Contribution:				8.56%
132 Skagway, City Of								
Pension:	06/30/1999	1,943	1,900	102%	(43)	834	-5%	
Postemployment Health:	06/30/1999	789	771	102%	(18)	834	-2%	
				FY00 Actuarially Determined Required Contribution:				8.19%
133 Greater Sitka Borough School District								
Pension:	06/30/1999	6,057	5,906	103%	(151)	1,436	-11%	
Postemployment Health:	06/30/1999	2,456	2,395	103%	(61)	1,436	-4%	
				FY00 Actuarially Determined Required Contribution:				9.54%

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

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
134 Palmer, City Of								
Pension:	06/30/1999	7,679	6,821	113%	(858)	1,842	-47%	
Postemployment Health:	06/30/1999	3,113	2,766	113%	(347)	1,842	-19%	
				FY00 Actuarially Determined Required Contribution:				7.13%
135 Wrangell, City Of								
Pension:	06/30/1999	9,054	8,044	113%	(1,010)	2,190	-46%	
Postemployment Health:	06/30/1999	3,671	3,261	113%	(410)	2,190	-19%	
				FY00 Actuarially Determined Required Contribution:				8.43%
136 Bethel, City Of								
Pension:	06/30/1999	7,261	5,328	136%	(1,933)	3,527	-55%	
Postemployment Health:	06/30/1999	2,944	2,160	136%	(784)	3,527	-22%	
				FY00 Actuarially Determined Required Contribution:				2.67%
137 Valdez City Schools								
Pension:	06/30/1999	7,273	6,744	108%	(529)	1,682	-31%	
Postemployment Health:	06/30/1999	2,949	2,734	108%	(215)	1,682	-13%	
				FY00 Actuarially Determined Required Contribution:				8.34%
138 Hoonah City Schools								
Pension:	06/30/1999	1,299	2,175	60%	876	546	160%	
Postemployment Health:	06/30/1999	527	882	60%	355	546	65%	
				FY00 Actuarially Determined Required Contribution:				28.23%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
139 Nome, City Of								
Pension:	06/30/1999	9,707	7,975	122%	(1,732)	1,979	-88%	
Postemployment Health:	06/30/1999	3,936	3,233	122%	(703)	1,979	-36%	
				FY00 Actuarially Determined Required Contribution:				2.13%
140 Kotzebue, City Of								
Pension:	06/30/1999	6,005	4,401	136%	(1,604)	2,561	-63%	
Postemployment Health:	06/30/1999	2,435	1,785	136%	(650)	2,561	-25%	
				FY00 Actuarially Determined Required Contribution:				0.02%
141 Galena City Schools								
Pension:	06/30/1999	1,683	1,567	107%	(116)	1,194	-10%	
Postemployment Health:	06/30/1999	683	636	107%	(47)	1,194	-4%	
				FY00 Actuarially Determined Required Contribution:				6.39%
143 Petersburg, City Of								
Pension:	06/30/1999	10,646	11,973	89%	1,327	3,429	39%	
Postemployment Health:	06/30/1999	4,316	4,854	89%	538	3,429	16%	
				FY00 Actuarially Determined Required Contribution:				15.40%
144 Bristol Bay Borough								
Pension:	06/30/1999	5,262	4,343	121%	(919)	1,436	-64%	
Postemployment Health:	06/30/1999	2,134	1,762	121%	(372)	1,436	-26%	
				FY00 Actuarially Determined Required Contribution:				4.60%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
145 North Slope Borough								
Pension:	06/30/1999	122,563	101,961	120%	(20,602)	48,808	-42%	
Postemployment Health:	06/30/1999	49,686	41,335	120%	(8,351)	48,808	-17%	
				FY00 Actuarially Determined Required Contribution:				5.37%
146 Wrangell City Schools								
Pension:	06/30/1999	2,180	1,855	118%	(325)	678	-48%	
Postemployment Health:	06/30/1999	885	753	118%	(132)	678	-19%	
				FY00 Actuarially Determined Required Contribution:				5.22%
148 Cordova, City Of								
Pension:	06/30/1999	7,707	6,546	118%	(1,161)	1,706	-68%	
Postemployment Health:	06/30/1999	3,125	2,654	118%	(471)	1,706	-28%	
				FY00 Actuarially Determined Required Contribution:				5.68%
149 Nome City Schools								
Pension:	06/30/1999	3,124	3,342	93%	218	1,274	17%	
Postemployment Health:	06/30/1999	1,267	1,355	94%	88	1,274	7%	
				FY00 Actuarially Determined Required Contribution:				9.80%
151 King Cove, City Of								
Pension:	06/30/1999	1,660	1,397	119%	(263)	851	-31%	
Postemployment Health:	06/30/1999	674	567	119%	(107)	851	-13%	
				FY00 Actuarially Determined Required Contribution:				8.72%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
152 Alaska Housing Finance Corporation								
Pension:	06/30/1999	30,462	19,060	160%	(11,402)	12,789	-89%	
Postemployment Health:	06/30/1999	12,349	7,727	160%	(4,622)	12,789	-36%	
				FY00 Actuarially Determined Required Contribution:				6.01%
153 Lower Yukon School District								
Pension:	06/30/1999	14,762	12,635	117%	(2,127)	4,587	-46%	
Postemployment Health:	06/30/1999	5,985	5,123	117%	(862)	4,587	-19%	
				FY00 Actuarially Determined Required Contribution:				2.59%
154 Northwest Arctic School District								
Pension:	06/30/1999	20,164	14,858	136%	(5,306)	6,167	-86%	
Postemployment Health:	06/30/1999	8,175	6,024	136%	(2,151)	6,167	-35%	
				FY00 Actuarially Determined Required Contribution:				0.32%
155 Southeast Islands School District								
Pension:	06/30/1999	2,016	2,333	86%	317	739	43%	
Postemployment Health:	06/30/1999	818	947	86%	129	739	17%	
				FY00 Actuarially Determined Required Contribution:				12.09%
156 Pribilof Region School District								
Pension:	06/30/1999	1,440	1,541	93%	101	588	17%	
Postemployment Health:	06/30/1999	584	625	93%	41	588	7%	
				FY00 Actuarially Determined Required Contribution:				7.36%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
157 Lower Kuskokwim School District								
Pension:	06/30/1999	33,022	29,228	113%	(3,794)	16,282	-23%	
Postemployment Health:	06/30/1999	13,388	11,849	113%	(1,539)	16,282	-9%	
				FY00 Actuarially Determined Required Contribution:				4.21%
158 Kodiak Island School District								
Pension:	06/30/1999	12,047	12,287	98%	240	4,453	5%	
Postemployment Health:	06/30/1999	4,884	4,982	98%	98	4,453	2%	
				FY00 Actuarially Determined Required Contribution:				7.68%
159 Yukon Flats School District								
Pension:	06/30/1999	4,045	3,075	132%	(970)	1,653	-59%	
Postemployment Health:	06/30/1999	1,640	1,247	132%	(393)	1,653	-24%	
				FY00 Actuarially Determined Required Contribution:				4.14%
160 Yukon-Koyukok School District								
Pension:	06/30/1999	5,416	3,860	140%	(1,556)	1,723	-90%	
Postemployment Health:	06/30/1999	2,196	1,565	140%	(631)	1,723	-37%	
				FY00 Actuarially Determined Required Contribution:				0.00%
161 North Slope Borough School District								
Pension:	06/30/1999	27,221	24,974	109%	(2,247)	11,802	-19%	
Postemployment Health:	06/30/1999	11,036	10,125	109%	(911)	11,802	-8%	
				FY00 Actuarially Determined Required Contribution:				7.49%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
162 Aleutian Region School District								
Pension:	06/30/1999	2,852	700	407%	(2,152)	157	-1371%	
Postemployment Health:	06/30/1999	1,157	284	407%	(873)	157	-556%	
				FY00 Actuarially Determined Required Contribution:				0.00%
163 Cordova Community Hospital								
Pension:	06/30/1999	3,706	3,386	109%	(320)	1,560	-21%	
Postemployment Health:	06/30/1999	1,503	1,374	109%	(129)	1,560	-8%	
				FY00 Actuarially Determined Required Contribution:				7.17%
164 Lake And Peninsula School District								
Pension:	06/30/1999	4,598	4,293	107%	(305)	2,418	-13%	
Postemployment Health:	06/30/1999	1,864	1,741	107%	(123)	2,418	-5%	
				FY00 Actuarially Determined Required Contribution:				6.95%
165 Sitka Community Hospital								
Pension:	06/30/1999	8,002	7,807	102%	(195)	3,108	-6%	
Postemployment Health:	06/30/1999	3,244	3,165	102%	(79)	3,108	-3%	
				FY00 Actuarially Determined Required Contribution:				7.33%
166 Tanana City School District								
Pension:	06/30/1999	560	648	86%	88	216	41%	
Postemployment Health:	06/30/1999	228	263	87%	35	216	16%	
				FY00 Actuarially Determined Required Contribution:				10.08%

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

Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)
167 Southeastern Regional Resource Center							
Pension:	06/30/1999	2,413	2,331	104%	(82)	1,180	-7%
Postemployment Health:	06/30/1999	979	945	104%	(34)	1,180	-3%
FY00 Actuarially Determined Required Contribution:							8.47%
168 Hydaburg City Schools							
Pension:	06/30/1999	668	478	140%	(190)	161	-118%
Postemployment Health:	06/30/1999	271	194	140%	(77)	161	-48%
FY00 Actuarially Determined Required Contribution:							1.19%
169 Tanana, City Of							
Pension:	06/30/1999	686	658	104%	(28)	302	-9%
Postemployment Health:	06/30/1999	279	267	104%	(12)	302	-4%
FY00 Actuarially Determined Required Contribution:							3.22%
170 Northern Pacific Fisheries Management							
Pension:	06/30/1999	1,771	1,494	119%	(277)	601	-46%
Postemployment Health:	06/30/1999	718	606	118%	(112)	601	-19%
FY00 Actuarially Determined Required Contribution:							0.78%
171 Barrow, City Of							
Pension:	06/30/1999	1,616	1,604	101%	(12)	819	-1%
Postemployment Health:	06/30/1999	656	651	101%	(5)	819	-1%
FY00 Actuarially Determined Required Contribution:							8.86%

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, 1999

	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)	
172 St. Paul, City Of								
Pension:	06/30/1999	2,625	2,124	124%	(501)	1,495	-34%	
Postemployment Health:	06/30/1999	1,065	862	124%	(203)	1,495	-14%	
				FY00 Actuarially Determined Required Contribution:				6.24%
173 Anchorage, Municipality Of								
Pension:	06/30/1999	428,380	407,062	105%	(21,318)	102,107	-21%	
Postemployment Health:	06/30/1999	173,661	165,019	105%	(8,642)	102,107	-8%	
				FY00 Actuarially Determined Required Contribution:				7.09%
174 Kodiak Island Borough								
Pension:	06/30/1999	9,886	8,535	116%	(1,351)	1,864	-72%	
Postemployment Health:	06/30/1999	4,009	3,460	116%	(549)	1,864	-29%	
				FY00 Actuarially Determined Required Contribution:				7.28%
175 Nome Joint Utilities								
Pension:	06/30/1999	3,465	2,736	127%	(729)	832	-88%	
Postemployment Health:	06/30/1999	1,405	1,110	127%	(295)	832	-35%	
				FY00 Actuarially Determined Required Contribution:				0.00%
176 Sand Point, City Of								
Pension:	06/30/1999	1,381	1,193	116%	(188)	735	-26%	
Postemployment Health:	06/30/1999	561	484	116%	(77)	735	-10%	
				FY00 Actuarially Determined Required Contribution:				3.87%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
177 Ketchikan Gateway School District								
Pension:	06/30/1999	7,841	7,900	99%	59	2,660	2%	
Postemployment Health:	06/30/1999	3,179	3,203	99%	24	2,660	1%	
				FY00 Actuarially Determined Required Contribution:				9.21%
178 Dillingham, City Of								
Pension:	06/30/1999	3,512	3,434	102%	(78)	1,846	-4%	
Postemployment Health:	06/30/1999	1,425	1,393	102%	(32)	1,846	-2%	
				FY00 Actuarially Determined Required Contribution:				7.71%
179 Unalaska, City Of								
Pension:	06/30/1999	11,093	9,719	114%	(1,374)	7,466	-18%	
Postemployment Health:	06/30/1999	4,498	3,940	114%	(558)	7,466	-7%	
				FY00 Actuarially Determined Required Contribution:				6.93%
180 Kenai Peninsula Borough								
Pension:	06/30/1999	34,103	31,737	107%	(2,366)	9,874	-24%	
Postemployment Health:	06/30/1999	13,825	12,867	107%	(958)	9,874	-10%	
				FY00 Actuarially Determined Required Contribution:				6.19%
181 Ketchikan, City Of								
Pension:	06/30/1999	24,679	26,408	93%	1,729	6,343	27%	
Postemployment Health:	06/30/1999	10,006	10,706	93%	700	6,343	11%	
				FY00 Actuarially Determined Required Contribution:				14.61%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
182 Seward, City Of								
Pension:	06/30/1999	10,897	10,052	108%	(845)	2,871	-29%	
Postemployment Health:	06/30/1999	4,418	4,076	108%	(342)	2,871	-12%	
				FY00 Actuarially Determined Required Contribution:				7.09%
183 Fort Yukon, City Of								
Pension:	06/30/1999	723	473	153%	(250)	154	-162%	
Postemployment Health:	06/30/1999	294	193	152%	(101)	154	-66%	
				FY00 Actuarially Determined Required Contribution:				0.00%
184 Bristol Bay Borough School District								
Pension:	06/30/1999	2,368	2,451	97%	83	768	11%	
Postemployment Health:	06/30/1999	960	995	96%	35	768	5%	
				FY00 Actuarially Determined Required Contribution:				10.17%
185 Cordova Public Schools								
Pension:	06/30/1999	2,482	2,565	97%	83	655	13%	
Postemployment Health:	06/30/1999	1,007	1,041	97%	34	655	5%	
				FY00 Actuarially Determined Required Contribution:				10.41%
186 Craig, City Of								
Pension:	06/30/1999	2,099	2,156	97%	57	1,095	5%	
Postemployment Health:	06/30/1999	852	875	97%	23	1,095	2%	
				FY00 Actuarially Determined Required Contribution:				10.50%

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187 Petersburg General Hospital								
Pension:	06/30/1999	4,813	3,491	138%	(1,322)	1,670	-79%	
Postemployment Health:	06/30/1999	1,952	1,416	138%	(536)	1,670	-32%	
				FY00 Actuarially Determined Required Contribution:				0.88%
190 Kenai Peninsula School District								
Pension:	06/30/1999	40,450	36,483	111%	(3,967)	12,698	-31%	
Postemployment Health:	06/30/1999	16,399	14,791	111%	(1,608)	12,698	-13%	
				FY00 Actuarially Determined Required Contribution:				4.51%
191 North Pole, City Of								
Pension:	06/30/1999	4,652	3,415	136%	(1,237)	1,308	-95%	
Postemployment Health:	06/30/1999	1,886	1,385	136%	(501)	1,308	-38%	
				FY00 Actuarially Determined Required Contribution:				0.00%
192 Galena, City Of								
Pension:	06/30/1999	2,579	2,211	117%	(368)	974	-38%	
Postemployment Health:	06/30/1999	1,046	897	117%	(149)	974	-15%	
				FY00 Actuarially Determined Required Contribution:				2.59%
193 Nenana, City Of								
Pension:	06/30/1999	851	735	116%	(116)	310	-37%	
Postemployment Health:	06/30/1999	345	299	115%	(46)	310	-15%	
				FY00 Actuarially Determined Required Contribution:				6.05%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
194 Haines Borough								
Pension:	06/30/1999	768	956	80%	188	384	49%	
Postemployment Health:	06/30/1999	312	388	80%	76	384	20%	
				FY00 Actuarially Determined Required Contribution:				14.37%
196 Nenana City Public Schools								
Pension:	06/30/1999	986	903	109%	(83)	376	-22%	
Postemployment Health:	06/30/1999	400	367	109%	(33)	376	-9%	
				FY00 Actuarially Determined Required Contribution:				0.00%
198 Saxman, City Of								
Pension:	06/30/1999	314	488	64%	174	94	185%	
Postemployment Health:	06/30/1999	128	198	65%	70	94	74%	
				FY00 Actuarially Determined Required Contribution:				16.46%
199 Hoonah, City Of								
Pension:	06/30/1999	1,123	947	119%	(176)	468	-38%	
Postemployment Health:	06/30/1999	456	385	118%	(71)	468	-15%	
				FY00 Actuarially Determined Required Contribution:				1.91%
200 Pelican, City Of								
Pension:	06/30/1999	360	298	121%	(62)	106	-58%	
Postemployment Health:	06/30/1999	146	121	121%	(25)	106	-24%	
				FY00 Actuarially Determined Required Contribution:				0.42%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
202 Whittier, City Of								
Pension:	06/30/1999	1,456	1,059	137%	(397)	659	-60%	
Postemployment Health:	06/30/1999	591	430	137%	(161)	659	-24%	
				FY00 Actuarially Determined Required Contribution:				0.64%
203 Muni Of Anchorage Parking Authority								
Pension:	06/30/1999	1,514	1,204	126%	(310)	744	-42%	
Postemployment Health:	06/30/1999	614	489	126%	(125)	744	-17%	
				FY00 Actuarially Determined Required Contribution:				4.89%
204 Craig School District								
Pension:	06/30/1999	747	789	95%	42	467	9%	
Postemployment Health:	06/30/1999	304	321	95%	17	467	4%	
				FY00 Actuarially Determined Required Contribution:				9.86%
205 Dillingham City School District								
Pension:	06/30/1999	2,411	2,175	111%	(236)	1,208	-20%	
Postemployment Health:	06/30/1999	978	883	111%	(95)	1,208	-8%	
				FY00 Actuarially Determined Required Contribution:				6.86%
206 Thorne Bay, City Of								
Pension:	06/30/1999	627	508	123%	(119)	271	-44%	
Postemployment Health:	06/30/1999	255	207	123%	(48)	271	-18%	
				FY00 Actuarially Determined Required Contribution:				2.56%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)
208 Akutan, City Of							
Pension:	06/30/1999	448	451	99%	3	188	2%
Postemployment Health:	06/30/1999	183	184	99%	1	188	1%
				FY00 Actuarially Determined Required Contribution:			8.83%
209 Unalaska City School District							
Pension:	06/30/1999	599	628	95%	29	608	5%
Postemployment Health:	06/30/1999	243	255	95%	12	608	2%
				FY00 Actuarially Determined Required Contribution:			9.66%
211 Kashunamiut School District							
Pension:	06/30/1999	1,113	1,157	96%	44	787	6%
Postemployment Health:	06/30/1999	452	470	96%	18	787	2%
				FY00 Actuarially Determined Required Contribution:			7.08%
214 St. Mary's, City Of							
Pension:	06/30/1999	481	586	82%	105	380	28%
Postemployment Health:	06/30/1999	195	238	82%	43	380	11%
				FY00 Actuarially Determined Required Contribution:			11.09%
215 Homer, City Of							
Pension:	06/30/1999	13,256	11,433	116%	(1,823)	3,225	-57%
Postemployment Health:	06/30/1999	5,374	4,636	116%	(738)	3,225	-23%
				FY00 Actuarially Determined Required Contribution:			2.03%

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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)	
216 Ruby, City Of								
Pension:	06/30/1999	152	189	80%	37	111	33%	
Postemployment Health:	06/30/1999	62	77	81%	15	111	14%	
				FY00 Actuarially Determined Required Contribution:				4.53%
218 Special Education Service Agency								
Pension:	06/30/1999	880	705	125%	(175)	379	-46%	
Postemployment Health:	06/30/1999	358	287	125%	(71)	379	-19%	
				FY00 Actuarially Determined Required Contribution:				7.72%
219 Bartlett Memorial Hospital								
Pension:	06/30/1999	19,776	18,887	105%	(889)	11,225	-8%	
Postemployment Health:	06/30/1999	8,017	7,657	105%	(360)	11,225	-3%	
				FY00 Actuarially Determined Required Contribution:				7.20%
220 Northwest Arctic Borough								
Pension:	06/30/1999	881	932	95%	51	830	6%	
Postemployment Health:	06/30/1999	358	378	95%	20	830	2%	
				FY00 Actuarially Determined Required Contribution:				4.89%
221 St. Mary's School District								
Pension:	06/30/1999	1,543	1,055	146%	(488)	440	-111%	
Postemployment Health:	06/30/1999	626	429	146%	(197)	440	-45%	
				FY00 Actuarially Determined Required Contribution:				0.00%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
222 Selawik City Council								
Pension:	06/30/1999	22	19	116%	(3)	75	-4%	
Postemployment Health:	06/30/1999	9	9	100%	-	75	0%	
				FY00 Actuarially Determined Required Contribution:				3.74%
223 Bristol Bay Housing Authority								
Pension:	06/30/1999	545	589	93%	44	860	5%	
Postemployment Health:	06/30/1999	221	239	92%	18	860	2%	
				FY00 Actuarially Determined Required Contribution:				8.19%
224 Copper River Basin Housing Authority								
Pension:	06/30/1999	349	355	98%	6	281	2%	
Postemployment Health:	06/30/1999	142	144	99%	2	281	1%	
				FY00 Actuarially Determined Required Contribution:				6.26%
225 Skagway City School District								
Pension:	06/30/1999	536	628	85%	92	225	41%	
Postemployment Health:	06/30/1999	218	255	85%	37	225	16%	
				FY00 Actuarially Determined Required Contribution:				11.62%
227 Klawock, City Of								
Pension:	06/30/1999	1,023	840	122%	(183)	524	-35%	
Postemployment Health:	06/30/1999	415	341	122%	(74)	524	-14%	
				FY00 Actuarially Determined Required Contribution:				1.56%

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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)	
228 Petersburg Public Schools								
Pension:	06/30/1999	1,546	1,109	139%	(437)	774	-56%	
Postemployment Health:	06/30/1999	628	450	140%	(178)	774	-23%	
				FY00 Actuarially Determined Required Contribution:				4.46%
230 Aleutians East Borough								
Pension:	06/30/1999	566	636	89%	70	489	14%	
Postemployment Health:	06/30/1999	230	259	89%	29	489	6%	
				FY00 Actuarially Determined Required Contribution:				8.48%
231 Kivalina, City Of								
Pension:	06/30/1999	51	29	176%	(22)	24	-92%	
Postemployment Health:	06/30/1999	21	12	175%	(9)	24	-38%	
				FY00 Actuarially Determined Required Contribution:				0.00%
232 Bering Straits Coastal Resource Service Area								
Pension:	06/30/1999	83	138	60%	55	57	96%	
Postemployment Health:	06/30/1999	35	56	63%	21	57	37%	
				FY00 Actuarially Determined Required Contribution:				13.66%
235 Huslia, City Of								
Pension:	06/30/1999	163	130	125%	(33)	79	-42%	
Postemployment Health:	06/30/1999	67	53	126%	(14)	79	-18%	
				FY00 Actuarially Determined Required Contribution:				10.19%

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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:	06/30/1999	29	23	126%	(6)	13	-46%	
Postemployment Health:	06/30/1999	12	10	120%	(2)	13	-15%	
				FY00 Actuarially Determined Required Contribution:				4.42%
239 Lower Kalskag, City Of								
Pension:	06/30/1999	39	123	32%	84	10	840%	
Postemployment Health:	06/30/1999	17	51	33%	34	10	340%	
				FY00 Actuarially Determined Required Contribution:				22.24%
240 Haines Borough School District								
Pension:	06/30/1999	550	601	92%	51	547	9%	
Postemployment Health:	06/30/1999	224	245	91%	21	547	4%	
				FY00 Actuarially Determined Required Contribution:				8.93%
241 Noorvik, City Of								
Pension:	06/30/1999	196	207	95%	11	173	6%	
Postemployment Health:	06/30/1999	80	84	95%	4	173	2%	
				FY00 Actuarially Determined Required Contribution:				9.27%
242 Elim, City Of								
Pension:	06/30/1999	59	56	105%	(3)	68	-4%	
Postemployment Health:	06/30/1999	24	23	104%	(1)	68	-1%	
				FY00 Actuarially Determined Required Contribution:				10.97%

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243 Atka, City Of								
Pension:	06/30/1999	20	36	56%	16	50	32%	
Postemployment Health:	06/30/1999	9	15	60%	6	50	12%	
				FY00 Actuarially Determined Required Contribution:				0.00%
244 Aleutians East Borough School District								
Pension:	06/30/1999	995	1,179	84%	184	858	21%	
Postemployment Health:	06/30/1999	404	479	84%	75	858	9%	
				FY00 Actuarially Determined Required Contribution:				9.34%
245 Aleutians West Coastal Resource Service Area								
Pension:	06/30/1999	72	86	84%	14	40	35%	
Postemployment Health:	06/30/1999	30	35	86%	5	40	13%	
				FY00 Actuarially Determined Required Contribution:				7.15%
246 Delta/Greely School District								
Pension:	06/30/1999	1,949	1,862	105%	(87)	1,256	-7%	
Postemployment Health:	06/30/1999	791	755	105%	(36)	1,256	-3%	
				FY00 Actuarially Determined Required Contribution:				7.02%
247 Lake And Peninsula Borough								
Pension:	06/30/1999	320	414	77%	94	242	39%	
Postemployment Health:	06/30/1999	130	168	77%	38	242	16%	
				FY00 Actuarially Determined Required Contribution:				12.39%

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)
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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)	
248 Yakutat, City And Borough Of								
Pension:	06/30/1999	594	552	108%	(42)	451	-9%	
Postemployment Health:	06/30/1999	242	225	108%	(17)	451	-4%	
				FY00 Actuarially Determined Required Contribution:				7.33%
249 Unalakleet, City Of								
Pension:	06/30/1999	353	329	107%	(24)	321	-7%	
Postemployment Health:	06/30/1999	144	134	107%	(10)	321	-3%	
				FY00 Actuarially Determined Required Contribution:				6.76%
251 Klawock City School District								
Pension:	06/30/1999	377	394	96%	17	272	6%	
Postemployment Health:	06/30/1999	154	160	96%	6	272	2%	
				FY00 Actuarially Determined Required Contribution:				8.21%
252 Old Harbor, City Of								
Pension:	06/30/1999	22	68	32%	46	20	230%	
Postemployment Health:	06/30/1999	10	28	36%	18	20	90%	
				FY00 Actuarially Determined Required Contribution:				34.21%
254 Mekoryuk, City Of								
Pension:	06/30/1999	25	34	74%	9	16	56%	
Postemployment Health:	06/30/1999	11	14	79%	3	16	19%	
				FY00 Actuarially Determined Required Contribution:				14.53%

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255 Alaska Gateway School District								
Pension:	06/30/1999	1,262	1,041	121%	(221)	1,038	-21%	
Postemployment Health:	06/30/1999	512	423	121%	(89)	1,038	-9%	
				FY00 Actuarially Determined Required Contribution:				6.55%
256 Saint George, City Of								
Pension:	06/30/1999	1,635	1,336	122%	(299)	387	-77%	
Postemployment Health:	06/30/1999	663	543	122%	(120)	387	-31%	
				FY00 Actuarially Determined Required Contribution:				13.57%
257 Pelican City School District								
Pension:	06/30/1999	215	197	109%	(18)	125	-14%	
Postemployment Health:	06/30/1999	88	80	110%	(8)	125	-6%	
				FY00 Actuarially Determined Required Contribution:				5.12%
258 Denali Borough								
Pension:	06/30/1999	140	282	50%	142	92	154%	
Postemployment Health:	06/30/1999	58	115	50%	57	92	62%	
				FY00 Actuarially Determined Required Contribution:				20.92%
259 Allakaket, City Of								
Pension:	06/30/1999	81	17	476%	(64)	6	-1067%	
Postemployment Health:	06/30/1999	34	7	486%	(27)	6	-450%	
				FY00 Actuarially Determined Required Contribution:				7.84%

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Disclosure for G.A.S.B. Statement No. 26 & 27 ('000's Omitted)
As of June 30, 1999

	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)	
260 Kachemak, City Of								
Pension:	06/30/1999	19	37	51%	18	19	95%	
Postemployment Health:	06/30/1999	8	15	53%	7	19	37%	
				FY00 Actuarially Determined Required Contribution:				10.44%
262 Cook Inlet Housing Authority								
Pension:	06/30/1999	1,331	1,128	118%	(203)	1,098	-18%	
Postemployment Health:	06/30/1999	540	458	118%	(82)	1,098	-7%	
				FY00 Actuarially Determined Required Contribution:				6.39%
263 Interior Regional Housing Authority								
Pension:	06/30/1999	576	613	94%	37	735	5%	
Postemployment Health:	06/30/1999	234	249	94%	15	735	2%	
				FY00 Actuarially Determined Required Contribution:				7.31%
264 Yakutat City School District								
Pension:	06/30/1999	280	278	101%	(2)	295	-1%	
Postemployment Health:	06/30/1999	114	113	101%	(1)	295	0%	
				FY00 Actuarially Determined Required Contribution:				8.26%
265 Kake City School District								
Pension:	06/30/1999	244	340	72%	96	335	29%	
Postemployment Health:	06/30/1999	100	139	72%	39	335	12%	
				FY00 Actuarially Determined Required Contribution:				9.92%

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

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266 Quinhagak, City Of								
Pension:	06/30/1999	12	22	55%	10	31	32%	
Postemployment Health:	06/30/1999	6	9	67%	3	31	10%	
				FY00 Actuarially Determined Required Contribution:				15.19%
267 Aleutian Housing Authority								
Pension:	06/30/1999	268	333	80%	65	320	20%	
Postemployment Health:	06/30/1999	110	135	81%	25	320	8%	
				FY00 Actuarially Determined Required Contribution:				10.40%
270 Bering Straits Regional Housing Authority								
Pension:	06/30/1999	334	368	91%	34	699	5%	
Postemployment Health:	06/30/1999	136	150	91%	14	699	2%	
				FY00 Actuarially Determined Required Contribution:				9.16%
271 Egegik, City Of								
Pension:	06/30/1999	61	50	122%	(11)	26	-42%	
Postemployment Health:	06/30/1999	26	21	124%	(5)	26	-19%	
				FY00 Actuarially Determined Required Contribution:				9.84%
273 Anaktuvuk Pass, City Of								
Pension:	06/30/1999	3	8	38%	5	29	17%	
Postemployment Health:	06/30/1999	2	4	50%	2	29	7%	
				FY00 Actuarially Determined Required Contribution:				9.89%

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275 Ilisagvik College								
Pension:	06/30/1999	2,260	1,982	114%	(278)	5,728	-5%	
Postemployment Health:	06/30/1999	917	804	114%	(113)	5,728	-2%	
				FY00 Actuarially Determined Required Contribution:				9.11%
276 North Pacific Rim Housing Authority								
Pension:	06/30/1999	-131	158	-83%	289	756	38%	
Postemployment Health:	06/30/1999	-54	65	-83%	119	756	16%	
				FY00 Actuarially Determined Required Contribution:				14.50%
277 Kake, City Of								
Pension:	06/30/1999	67	96	70%	29	631	5%	
Postemployment Health:	06/30/1999	28	40	70%	12	631	2%	
				FY00 Actuarially Determined Required Contribution:				9.89%
278 Saxman Seaport								
Pension:	06/30/1999	8	14	57%	6	60	10%	
Postemployment Health:	06/30/1999	4	7	57%	3	60	5%	
				FY00 Actuarially Determined Required Contribution:				9.89%
279 Tlingit-Haida Regional Housing Authority								
Pension:	06/30/1999	105	133	79%	28	806	3%	
Postemployment Health:	06/30/1999	43	54	80%	11	806	1%	
				FY00 Actuarially Determined Required Contribution:				9.89%

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281 Baranof Island Housing Authority								
Pension:	06/30/1999	4	4	100%	-	73	0%	
Postemployment Health:	06/30/1999	2	2	100%	-	73	0%	
				FY00 Actuarially Determined Required Contribution:				9.89%
State & Political Subdivision Totals								
Pension:	06/30/1999	4,941,908	4,753,083	104%	(188,826)	-	0%	
Postemployment Health:	06/30/1999	1,970,897	1,895,590	104%	(75,306)	-	0%	
				FY00 Actuarially Determined Required Contribution:				7.74%

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