

June 2002

State of Alaska
Public Employees' Retirement System

Supplement to the Actuarial Valuation Report
as of June 30, 2001

Individual Employer Information

MERCER

Human Resource Consulting

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**1.1(a) Development of Average Employer Rate – FY04
For Police and Fire Members
State Employees Only**

Consolidated Rate 5.42%

Past Service Rate		In Thousands
(1) Target Accrued Liability (excluding retiree accrued liability)	\$	367,153
(2) Adjusted Assets (excluding retiree reserve)		335,904
(3) Total Unfunded Liability, (1) - (2)		31,249
(4) Amortization Factor (25 Years)		11.312888
(5) Past Service Cost, (3) ÷ (4)		2,762
(6) Total Salaries		91,978
(7) Past Service Rate, (5) ÷ (6)		3.00%

Total Employer Contribution Rate 8.42%

**1.1(b) Development of Average Employer Rate – FY04
For “Other” Members
State Employees Only**

Consolidated Rate 5.42%

Past Service Rate **In Thousands**

(1) Target Accrued Liability (excluding retiree accrued liability)	\$	1,745,887
(2) Adjusted Assets (excluding retiree reserve)		1,597,293
(3) Total Unfunded Liability, (1) - (2)		148,594
(4) Amortization Factor (25 Years)		11.312888
(5) Past Service Cost, (3) ÷ (4)		13,135
(6) Total Salaries		589,840
(7) Past Service Rate, (5) ÷ (6)		2.23%

Total Employer Contribution Rate 7.65%

**1.1(c) Development of Average Employer Rate – FY04
For Police and Fire Members
Municipality of Anchorage Employees Only**

Consolidated Rate 5.42%

Past Service Rate		In Thousands
(1) Target Accrued Liability (excluding retiree accrued liability)	\$	15,838
(2) Adjusted Assets (excluding retiree reserve)		16,897
(3) Total Unfunded Liability, (1) - (2)		(1,059)
(4) Amortization Factor (25 Years)		11.312888
(5) Past Service Cost, (3) ÷ (4)		(94)
(6) Total Salaries		18,002
(7) Past Service Rate, (5) ÷ (6)		(0.52%)

Total Employer Contribution Rate 4.90%

**1.1(d) Development of Average Employer Rate – FY04
For “Other” Members
Municipality of Anchorage Employees Only**

Consolidated Rate 5.42%

Past Service Rate		In Thousands
(1) Target Accrued Liability (excluding retiree accrued liability)	\$	287,267
(2) Adjusted Assets (excluding retiree reserve)		306,467
(3) Total Unfunded Liability, (1) - (2)		(19,200)
(4) Amortization Factor (25 Years)		11.312888
(5) Past Service Cost, (3) ÷ (4)		(1,697)
(6) Total Salaries		82,950
(7) Past Service Rate, (5) ÷ (6)		(2.05%)

Total Employer Contribution Rate 3.37%

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
101 State of Alaska	2,113,040,394	1,933,197,201	179,843,193	681,818,488	5.42	2.33	7.75	
102 Southwest Regional School District	6,209,090	6,252,362	-43,272	3,243,882	5.42	-0.12	5.30	
103 Annette Island School District	2,329,779	2,934,155	-604,375	657,786	5.42	-5.42	0.00	
104 Bering Strait School District	15,422,747	16,582,028	-1,159,281	6,405,620	5.42	-1.60	3.82	
105 Chatham School District	1,813,922	2,240,017	-426,095	524,262	5.42	-5.42	0.00	
106 Alaska Municipal League	822,816	109,198	713,619	251,583	5.42	25.07	30.49	
107 Valdez, City of	15,831,564	16,646,384	-814,820	4,757,891	5.42	-1.51	3.91	
108 Juneau Borough School District	21,769,113	19,558,643	2,210,470	7,774,815	5.42	2.51	7.93	
109 Matanuska-Susitna Borough	23,136,696	29,180,941	-6,044,245	8,062,614	5.42	0.57	5.99	1
110 Matanuska-Susitna Borough School District	41,372,296	33,732,715	7,639,581	16,586,387	5.42	0.57	5.99	1
111 Anchorage School District	188,742,345	157,367,505	31,374,840	72,422,200	5.42	3.83	9.25	
112 Copper River School District	2,945,342	2,555,036	390,306	1,216,919	5.42	2.84	8.26	
113 University of Alaska	285,868,624	284,123,124	1,745,501	94,272,867	5.42	0.16	5.58	
114 Haines, City of	3,421,984	2,764,939	657,045	1,048,551	5.42	5.54	10.96	
115 Kenai, City of	13,279,119	14,155,700	-876,580	4,439,795	5.42	-1.75	3.67	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
116 Fairbanks North Star Borough	47,948,712	47,087,723	860,989	15,062,681	5.42	0.51	5.93	
117 Fairbanks North Star Borough School Dist.	59,565,056	58,319,828	1,245,228	22,306,592	5.42	0.49	5.91	
118 Denali Borough School District	3,199,902	2,932,595	267,307	736,618	5.42	3.21	8.63	
120 Sitka, City & Borough of	16,224,126	13,524,994	2,699,133	6,634,975	5.42	3.60	9.02	
121 Chugach Regional School District	840,343	849,391	-9,048	387,072	5.42	-0.21	5.21	
122 Ketchikan Gateway Borough	7,981,015	7,955,783	25,232	3,127,500	5.42	0.07	5.49	
123 Soldotna, City of	7,809,248	8,051,348	-242,100	2,231,824	5.42	-0.96	4.46	
124 Iditarod Area School District	6,628,826	5,958,658	670,168	1,676,850	5.42	3.53	8.95	
125 Kuspuk School District	4,982,033	5,096,074	-114,041	1,997,380	5.42	-0.50	4.92	
126 Juneau, City & Borough of	74,016,136	72,073,779	1,942,357	21,585,682	5.42	0.80	6.22	
128 Kodiak, City of	13,709,605	13,226,364	483,241	5,376,435	5.42	0.79	6.21	
129 Fairbanks, City of	31,469,726	20,122,162	11,347,564	6,496,626	5.42	15.44	20.86	
131 Wasilla, City of	4,507,254	4,194,759	312,495	2,704,972	5.42	1.02	6.44	
132 Skagway, City of	2,476,091	1,934,292	541,799	1,136,437	5.42	4.21	9.63	
133 Sitka Borough School District	5,063,595	4,410,121	653,473	1,593,884	5.42	3.62	9.04	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
134 Palmer, City of	6,793,009	5,962,369	830,639	2,077,975	5.42	3.53	8.95	
135 Wrangell, City of	6,087,767	5,759,434	328,333	2,238,419	5.42	1.30	6.72	
136 Bethel, City of	8,550,918	9,409,132	-858,214	4,419,434	5.42	-1.72	3.70	
137 Valdez School District	4,205,032	5,147,954	-942,922	1,592,302	5.42	-5.23	0.19	
138 Hoonah City Schools	1,940,505	340,381	1,600,124	759,164	5.42	18.63	24.05	
139 Nome, City of	6,541,237	7,692,434	-1,151,197	2,066,461	5.42	-4.92	0.50	
140 Kotzebue, City of	5,669,589	7,325,360	-1,655,771	2,674,126	5.42	-5.42	0.00	
141 Galena City School District	2,421,720	1,795,154	626,566	2,478,466	5.42	2.23	7.65	
143 Petersburg, City of	11,204,816	8,259,950	2,944,866	3,210,163	5.42	8.11	13.53	
144 Bristol Bay Borough	4,457,350	4,889,667	-432,316	1,570,306	5.42	-2.43	2.99	
145 North Slope Borough	118,815,095	133,290,225	-14,475,130	45,951,355	5.42	-2.78	2.64	
146 Wrangell School District	1,897,435	1,941,766	-44,332	852,375	5.42	-0.46	4.96	
148 Cordova, City of	4,764,297	4,914,323	-150,026	2,031,388	5.42	-0.65	4.77	
149 Nome Public Schools	3,968,666	3,119,207	849,459	1,397,022	5.42	5.37	10.79	
151 King Cove, City of	1,668,329	1,745,540	-77,212	867,779	5.42	-0.79	4.63	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
152 Alaska Housing Finance Corporation	34,877,693	33,750,754	1,126,939	13,784,729	5.42	0.72	6.14	
153 Lower Yukon School District	12,758,542	14,294,979	-1,536,437	4,606,264	5.42	-2.95	2.47	
154 Northwest Arctic School District	16,212,663	20,880,367	-4,667,703	6,808,526	5.42	-5.42	0.00	
155 Southeast Island School District	1,725,742	1,385,533	340,209	586,262	5.42	5.13	10.55	
156 Pribilof Region School District	1,870,159	1,579,594	290,565	502,744	5.42	5.11	10.53	
157 Lower Kuskokwim School District	34,748,975	37,789,109	-3,040,134	16,472,962	5.42	-1.63	3.79	
158 Kodiak Island School District	10,501,013	10,772,038	-271,026	4,199,436	5.42	-0.57	4.85	
159 Yukon Flats School District	3,258,372	4,480,772	-1,222,400	1,617,232	5.42	-5.42	0.00	
160 Yukon-Koyukuk School District	4,525,336	6,135,606	-1,610,270	1,972,762	5.42	-5.42	0.00	
161 North Slope Borough School District	25,334,104	24,427,072	907,032	13,138,509	5.42	0.61	6.03	
162 Aleutian Region School District	797,975	2,988,654	-2,190,680	179,862	5.42	-5.42	0.00	
163 Cordova Community Medical Center	3,361,525	3,432,952	-71,427	2,246,250	5.42	-0.28	5.14	
164 Lake & Peninsula School District	4,867,051	4,595,345	271,706	2,063,419	5.42	1.16	6.58	
165 Sitka Community Hospital	9,043,864	8,344,906	698,959	4,017,261	5.42	1.54	6.96	
166 Tanana City School District	1,071,568	825,111	246,457	119,750	5.42	18.19	23.61	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
167 Southeast Regional Resource Center	2,566,260	2,589,229	-22,969	1,483,496	5.42	-0.14	5.28	
168 Hydaburg City School District	549,636	770,031	-220,395	143,820	5.42	-5.42	0.00	
169 Tanana, City of	1,167,120	1,011,294	155,826	206,689	5.42	6.66	12.08	
170 North Pacific Fisheries Management Council	2,418,959	2,006,784	412,175	1,015,165	5.42	3.59	9.01	
171 Barrow, City of	2,541,684	2,306,168	235,515	853,748	5.42	2.44	7.86	
172 Saint Paul, City of	3,351,849	3,735,485	-383,635	1,106,288	5.42	-3.07	2.35	
173 Anchorage, Municipality of	303,104,665	323,364,132	-20,259,467	100,952,712	5.42	-1.77	3.65	
174 Kodiak Island Borough	6,325,499	7,852,324	-1,526,825	1,691,543	5.42	-5.42	0.00	
175 Nome Joint Utilities	1,484,581	2,820,908	-1,336,326	866,728	5.42	-5.42	0.00	
176 Sand Point, City of	1,406,591	1,713,673	-307,083	820,209	5.42	-3.31	2.11	
177 Ketchikan Gateway School District	7,433,649	7,284,393	149,256	2,994,255	5.42	0.44	5.86	
178 Dillingham, City of	4,520,423	4,339,643	180,780	2,108,403	5.42	0.76	6.18	
179 Unalaska, City of	14,502,144	12,958,151	1,543,993	8,194,844	5.42	1.67	7.09	
180 Kenai Peninsula Borough	30,872,342	28,229,042	2,643,300	9,788,895	5.42	2.39	7.81	
181 Ketchikan, City of	22,285,225	14,515,790	7,769,436	7,228,105	5.42	9.50	14.92	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
182 Seward, City of	10,266,003	10,888,290	-622,287	3,264,586	5.42	-1.68	3.74	
183 Fort Yukon, City of	690,700	929,802	-239,102	258,349	5.42	-5.42	0.00	
184 Bristol Bay Borough School District	2,669,464	2,540,274	129,190	681,697	5.42	1.68	7.10	
185 Cordova School District	2,132,721	2,243,077	-110,356	575,782	5.42	-1.69	3.73	
186 Craig, City of	3,002,514	2,364,942	637,572	1,146,833	5.42	4.91	10.33	
187 Petersburg General Hospital	3,419,855	4,682,767	-1,262,912	2,524,737	5.42	-4.42	1.00	
190 Kenai Peninsula Borough School District	31,319,810	29,147,566	2,172,244	13,816,181	5.42	1.39	6.81	
191 North Pole, City of	5,135,816	4,710,230	425,586	1,669,911	5.42	2.25	7.67	
192 Galena, City of	2,471,526	3,187,738	-716,213	1,133,441	5.42	-5.42	0.00	
193 Nenana, City of	1,242,208	1,085,381	156,827	342,869	5.42	4.04	9.46	
194 Haines Borough	1,527,799	1,076,478	451,321	403,741	5.42	9.88	15.30	
196 Nenana City Public School District	1,176,416	1,051,445	124,971	738,581	5.42	1.50	6.92	
198 Saxman, City of	694,378	384,820	309,559	55,080	5.42	49.68	55.10	
199 Hoonah, City of	1,183,641	1,162,153	21,488	569,919	5.42	0.33	5.75	
200 Pelican, City of	446,388	472,259	-25,871	146,983	5.42	-1.56	3.86	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
202 Whittier, City of	840,859	1,377,686	-536,826	860,486	5.42	-5.42	0.00	
203 Anchorage Municipal Parking Authority	1,907,120	2,037,417	-130,297	925,774	5.42	-1.24	4.18	
204 Craig School District	1,396,161	1,056,850	339,311	903,452	5.42	3.32	8.74	
205 Dillingham City School District	2,701,058	2,922,586	-221,528	1,036,017	5.42	-1.89	3.53	
206 Thorne Bay, City of	875,957	882,548	-6,592	183,880	5.42	-0.32	5.10	
208 Akutan, City of	661,314	717,577	-56,263	261,666	5.42	-1.90	3.52	
209 Unalaska School District	1,108,859	932,126	176,733	673,983	5.42	2.32	7.74	
211 Kashunamiut School District	1,940,110	1,594,812	345,298	976,266	5.42	3.13	8.55	
214 Saint Mary's, City of	950,503	738,815	211,688	388,141	5.42	4.82	10.24	
215 Homer, City of	10,804,267	11,756,553	-952,287	3,360,909	5.42	-2.50	2.92	
216 Ruby, City of	136,914	157,986	-21,072	94,305	5.42	-1.98	3.44	
218 Special Education Service Agency	923,713	910,679	13,034	468,706	5.42	0.25	5.67	
219 Bartlett Regional Hospital	24,353,709	23,111,231	1,242,478	15,512,237	5.42	0.71	6.13	
220 Northwest Arctic Borough	1,011,025	1,319,431	-308,406	658,833	5.42	-4.14	1.28	
221 Saint Mary's School District	1,231,408	1,602,125	-370,717	275,772	5.42	-5.42	0.00	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
222 Selawik City Council	71,751	35,616	36,136	211,940	5.42	1.51	6.93	
223 Bristol Bay Housing Authority	1,235,504	962,980	272,524	1,073,065	5.42	2.24	7.66	
224 Copper River Basin Housing Authority	649,222	574,498	74,724	713,139	5.42	0.93	6.35	
225 Skagway City School District	996,841	857,109	139,732	251,220	5.42	4.92	10.34	
227 Klawock, City of	1,060,724	1,290,581	-229,857	480,763	5.42	-4.23	1.19	
228 Petersburg City School District	1,572,971	1,778,459	-205,488	848,962	5.42	-2.14	3.28	
230 Aleutians East Borough	1,271,599	959,426	312,173	625,686	5.42	4.41	9.83	
232 Bering Straits CRSA	297,184	138,421	158,762	58,928	5.42	23.82	29.24	
235 Huslia, City of	285,766	189,092	96,674	81,219	5.42	10.52	15.94	
237 Kaltag, City of	62,298	47,471	14,828	25,718	5.42	5.10	10.52	
240 Haines Borough School District	969,305	810,532	158,773	632,176	5.42	2.22	7.64	
241 Noorvik, City of	300,482	351,649	-51,167	288,867	5.42	-1.57	3.85	
242 Elim, City of	70,939	85,107	-14,169	113,184	5.42	-1.11	4.31	
243 Atka, City of	74,213	36,923	37,290	48,373	5.42	6.81	12.23	
244 Aleutians East Borough School District	1,924,405	1,360,954	563,451	884,414	5.42	5.63	11.05	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
245 Aleutians West CRSA	149,923	115,881	34,042	49,023	5.42	6.14	11.56	
246 Delta/Greely School District	1,872,617	1,832,417	40,200	958,223	5.42	0.37	5.79	
247 Lake & Peninsula Borough	633,198	344,282	288,916	341,455	5.42	7.48	12.90	
248 Yakutat, City & Borough of	700,073	568,928	131,146	345,369	5.42	3.36	8.78	
249 Unalakleet, City of	514,447	527,998	-13,550	216,308	5.42	-0.55	4.87	
251 Klawock City School District	844,027	617,561	226,466	399,810	5.42	5.01	10.43	
255 Alaska Gateway School District	1,394,665	1,417,153	-22,488	1,040,695	5.42	-0.19	5.23	
256 Saint George, City of	1,764,686	1,832,745	-68,059	366,053	5.42	-1.64	3.78	
257 Pelican School District	376,751	337,704	39,047	78,285	5.42	4.41	9.83	
258 Denali Borough	766,749	238,608	528,141	141,444	5.42	33.01	38.43	
259 Allakaket, City of	51,751	99,766	-48,015	56,628	5.42	-5.42	0.00	
260 Kachemak, City of	35,208	33,784	1,424	24,960	5.42	0.50	5.92	
262 Cook Inlet Housing Authority	1,977,438	1,612,379	365,059	1,640,845	5.42	1.97	7.39	
263 Interior Regional Housing Authority	1,510,145	1,225,202	284,943	1,162,933	5.42	2.17	7.59	
264 Yakutat City School District	602,460	482,944	119,515	415,387	5.42	2.54	7.96	

1.2 (a) P.E.R.S Contribution Rates For Fiscal Year 2004 – Active Employers (continued)

	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
265 Kake City School District	523,234	407,125	116,110	277,422	5.42	3.70	9.12	
266 Quinhagak, City of	27,572	27,583	-11	50,427	5.42	0.00	5.42	
267 Aleutian Housing Authority	758,291	517,232	241,059	570,122	5.42	3.74	9.16	
270 Bering Straits Regional Housing Authority	998,499	655,463	343,036	824,547	5.42	3.68	9.10	
271 Egegik, City of	18,600	36,804	-18,204	99,391	5.42	-1.62	3.80	
275 Ilisagvik College	4,155,271	4,123,405	31,867	5,016,799	5.42	0.06	5.48	
276 North Pacific Rim Housing Authority	497,371	392,753	104,617	796,572	5.42	1.16	6.58	
277 Kake, City of	201,192	154,337	46,854	263,975	5.42	1.57	6.99	
278 Saxman Seaport	80,224	34,602	45,622	108,442	5.42	3.72	9.14	
279 Tlingit-Haida Regional Housing Authority	1,482,053	521,815	960,237	1,665,380	5.42	5.10	10.52	
281 Baranof Island Housing Authority	84,832	85,086	-253	367,738	5.42	-0.01	5.41	
282 Delta Junction, City of	97,220	34,342	62,877	150,848	5.42	3.68	9.10	
283 Anderson, City of	-1,124	156,163	-157,287	28,980	5.42	-5.42	0.00	
284 Inter-island Ferry Authority	2,722	1,450	1,272	72,196	5.42	0.16	5.58	
Subtotal	3,932,083,988	3,724,870,528	207,213,462	1,360,273,819				

1.2 (b) P.E.R.S Contribution Rates For Fiscal Year 2004 – No Active Employees

	Funding Accrued Liability	Adjusted Assets	Unfunded Liability	Past Service Cost
130 Fairbanks Municipal Utility System	15,276,539	15,276,539	0	0
147 Alaska Unorganized Borough	671,232	671,232	0	0
150 Terminated Employers	114,141	114,141	0	0
197 Unalakleet, City of	174,554	174,554	0	0
201 Kake, City of	22,440	22,440	0	0
210 Stebbins, City of	5	-158	163	14
212 Seward General Hospital	2,148,676	2,148,676	0	0
213 Wainwright, City of	275,688	275,688	0	0
217 Emmonak, City of	57,318	57,318	0	0
226 Hooper Bay, City of	-696	61,714	-62,410	0
229 Bristol Bay CRSA	168,105	169,448	-1,343	0
231 Kivalina City Council	-1,085	75,983	-77,068	0
233 Shishmaref, City of	43,510	43,510	0	0
234 Adak Region School District	49,352	49,352	0	0
236 Mountain Village, City of	56,336	104,849	-48,513	0

1.2 (b) P.E.R.S Contribution Rates For Fiscal Year 2004 – No Active Employees (continued)

	Funding Accrued Liability	Adjusted Assets	Unfunded Liability	Past Service Cost				
238 Koyuk, City of	-316	22,157	-22,473	0				
239 Lower Kalskag, City of	83,379	39,410	43,969	3,887				
250 Diomedede Joint Utilities	7,890	7,890	0	0				
252 Old Harbor, City of	115,627	40,843	74,784	6,611				
253 Grayling, City of	-508	35,599	-36,107	0				
254 Mekoryuk, City of	59,709	42,827	16,882	1,492				
261 Nuiqsut, City of	120,463	120,463	0	0				
268 Marshall, City of	50,993	50,993	0	0				
269 Anchorage Telephone Utility	7,873,290	7,873,290	0	0				
272 Point Hope, City of	1,323	10,520	-9,198	0				
273 Anaktuvuk Pass, City of	16,944	5,581	11,363	1,004				
280 Toksook Bay, City of	4,138	4,865	-727	0				
Subtotal	27,389,047	27,499,724	-110,678	13,008				
	Target Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Service Rate	Total Rate	Rate Group
State & Political Subdivision Totals	3,959,473,035	3,752,370,252	207,102,784	1,360,400,890	5.42	1.35	6.77	

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
101 State of Alaska	8.26	-1.07	7.19	7.19	5.42	2.33	7.75	0.56		7.75
102 Southwest Regional School District	8.26	0.29	8.55	8.55	5.42	-0.12	5.30	-3.25		5.30
103 Annette Island School District	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
104 Bering Strait School District	8.26	-5.29	2.97	2.97	5.42	-1.60	3.82	0.85		3.82
105 Chatham School District	8.26	2.67	10.93	10.93	5.42	-5.42	0.00	-10.93	-5.00	5.93
106 Alaska Municipal League	8.26	28.65	36.91	35.35	5.42	25.07	30.49	-4.86		30.49
107 Valdez, City of	8.26	-7.65	0.61	0.61	5.42	-1.51	3.91	3.30		3.91
108 Juneau Borough School District	8.26	0.50	8.76	8.76	5.42	2.51	7.93	-0.83		7.93
109 Matanuska-Susitna Borough	8.26	-1.24	7.02	7.85	5.42	0.57	5.99	-1.86		5.99
110 Matanuska-Susitna Borough School District	8.26	-1.24	7.02	7.85	5.42	0.57	5.99	-1.86		5.99
111 Anchorage School District	8.26	1.09	9.35	9.35	5.42	3.83	9.25	-0.10		9.25
112 Copper River School District	8.26	-0.12	8.14	8.14	5.42	2.84	8.26	0.12		8.26
113 University of Alaska	8.26	-5.24	3.02	4.08	5.42	0.16	5.58	1.50		5.58
114 Haines, City of	8.26	3.33	11.59	11.59	5.42	5.54	10.96	-0.63		10.96
115 Kenai, City of	8.26	-5.63	2.63	2.63	5.42	-1.75	3.67	1.04		3.67
116 Fairbanks North Star Borough	8.26	-3.22	5.04	5.04	5.42	0.51	5.93	0.89		5.93

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
117 Fairbanks North Star Borough School Dist.	8.26	-0.40	7.86	7.86	5.42	0.49	5.91	-1.95		5.91
118 Denali Borough School District	8.26	-2.70	5.56	5.56	5.42	3.21	8.63	3.07		8.63
120 Sitka, City & Borough of	8.26	0.85	9.11	9.11	5.42	3.60	9.02	-0.09		9.02
121 Chugach Regional School District	8.26	-1.25	7.01	7.01	5.42	-0.21	5.21	-1.80		5.21
122 Ketchikan Gateway Borough	8.26	-1.38	6.88	6.88	5.42	0.07	5.49	-1.39		5.49
123 Soldotna, City of	8.26	-5.90	2.36	2.36	5.42	-0.96	4.46	2.10		4.46
124 Iditarod Area School District	8.26	-1.28	6.98	6.98	5.42	3.53	8.95	1.97		8.95
125 Kuspuk School District	8.26	-1.64	6.62	6.62	5.42	-0.50	4.92	-1.70		4.92
126 Juneau, City & Borough of	8.26	-2.22	6.04	6.04	5.42	0.80	6.22	0.18		6.22
128 Kodiak, City of	8.26	-6.34	1.92	1.92	5.42	0.79	6.21	4.29		6.21
129 Fairbanks, City of	8.26	5.30	13.56	15.67	5.42	15.44	20.86	5.19	5.00	20.67
131 Wasilla, City of	8.26	-0.07	8.19	8.19	5.42	1.02	6.44	-1.75		6.44
132 Skagway, City of	8.26	0.01	8.27	8.27	5.42	4.21	9.63	1.36		9.63
133 Sitka Borough School District	8.26	-0.22	8.04	8.04	5.42	3.62	9.04	1.00		9.04
134 Palmer, City of	8.26	-4.72	3.54	3.54	5.42	3.53	8.95	5.41	5.00	8.54
135 Wrangell, City of	8.26	-4.33	3.93	3.93	5.42	1.30	6.72	2.79		6.72

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
136 Bethel, City of	8.26	-6.59	1.67	1.67	5.42	-1.72	3.70	2.03		3.70
137 Valdez School District	8.26	-2.91	5.35	5.35	5.42	-5.23	0.19	-5.16	-5.00	0.35
138 Hoonah City Schools	8.26	22.10	30.36	30.36	5.42	18.63	24.05	-6.31	-5.00	25.36
139 Nome, City of	8.26	-8.26	0.00	0.00	5.42	-4.92	0.50	0.50		0.50
140 Kotzebue, City of	8.26	-7.53	0.73	0.73	5.42	-5.42	0.00	-0.73		0.00
141 Galena City School District	8.26	-0.88	7.38	7.38	5.42	2.23	7.65	0.27		7.65
143 Petersburg, City of	8.26	5.98	14.24	14.24	5.42	8.11	13.53	-0.71		13.53
144 Bristol Bay Borough	8.26	-6.87	1.39	1.39	5.42	-2.43	2.99	1.60		2.99
145 North Slope Borough	8.26	-4.64	3.62	3.62	5.42	-2.78	2.64	-0.98		2.64
146 Wrangell School District	8.26	-5.14	3.12	3.12	5.42	-0.46	4.96	1.84		4.96
148 Cordova, City of	8.26	-7.11	1.15	1.15	5.42	-0.65	4.77	3.62		4.77
149 Nome Public Schools	8.26	2.92	11.18	11.18	5.42	5.37	10.79	-0.39		10.79
151 King Cove, City of	8.26	-3.51	4.75	4.75	5.42	-0.79	4.63	-0.12		4.63
152 Alaska Housing Finance Corporation	8.26	-1.50	6.76	6.76	5.42	0.72	6.14	-0.62		6.14
153 Lower Yukon School District	8.26	-5.13	3.13	3.13	5.42	-2.95	2.47	-0.66		2.47
154 Northwest Arctic School District	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
155 Southeast Island School District	8.26	6.44	14.70	14.70	5.42	5.13	10.55	-4.15		10.55
156 Pribilof Region School District	8.26	3.13	11.39	11.39	5.42	5.11	10.53	-0.86		10.53
157 Lower Kuskokwim School District	8.26	-2.28	5.98	5.98	5.42	-1.63	3.79	-2.19		3.79
158 Kodiak Island School District	8.26	1.44	9.70	9.70	5.42	-0.57	4.85	-4.85		4.85
159 Yukon-Flats School District	8.26	-6.98	1.28	1.28	5.42	-5.42	0.00	-1.28		0.00
160 Yukon-Koyukuk School District	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
161 North Slope Borough School District	8.26	-1.81	6.45	6.45	5.42	0.61	6.03	-0.42		6.03
162 Aleutian Region School District	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
163 Cordova Community Medical Center	8.26	-2.03	6.23	6.23	5.42	-0.28	5.14	-1.09		5.14
164 Lake & Peninsula School District	8.26	-1.14	7.12	7.12	5.42	1.16	6.58	-0.54		6.58
165 Sitka Community Hospital	8.26	-0.11	8.15	8.15	5.42	1.54	6.96	-1.19		6.96
166 Tanana City School District	8.26	6.04	14.30	14.30	5.42	18.19	23.61	9.31	5.00	19.30
167 Southeast Regional Resource Center	8.26	-0.38	7.88	7.88	5.42	-0.14	5.28	-2.60		5.28
168 Hydaburg City School District	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
169 Tanana, City of	8.26	-0.67	7.59	7.59	5.42	6.66	12.08	4.49		12.08
170 North Pacific Fisheries Management Council	8.26	-5.22	3.04	3.04	5.42	3.59	9.01	5.97	5.00	8.04

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
171 Barrow, City of	8.26	0.29	8.55	8.55	5.42	2.44	7.86	-0.69		7.86
172 Saint Paul, City of	8.26	-3.91	4.35	4.35	5.42	-3.07	2.35	-2.00		2.35
173 Anchorage, Municipality of	8.26	-1.48	6.78	6.78	5.42	-1.77	3.65	-3.13		3.65
174 Kodiak Island Borough	8.26	-8.11	0.15	0.15	5.42	-5.42	0.00	-0.15		0.00
175 Nome Joint Utilities	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
176 Sand Point, City of	8.26	-2.86	5.40	5.40	5.42	-3.31	2.11	-3.29		2.11
177 Ketchikan Gateway School District	8.26	1.23	9.49	9.49	5.42	0.44	5.86	-3.63		5.86
178 Dillingham, City of	8.26	-0.07	8.19	8.19	5.42	0.76	6.18	-2.01		6.18
179 Unalaska, City of	8.26	-1.83	6.43	6.43	5.42	1.67	7.09	0.66		7.09
180 Kenai Peninsula Borough	8.26	-1.86	6.40	6.40	5.42	2.39	7.81	1.41		7.81
181 Ketchikan, City of	8.26	4.70	12.96	12.96	5.42	9.50	14.92	1.96		14.92
182 Seward, City of	8.26	-2.66	5.60	5.60	5.42	-1.68	3.74	-1.86		3.74
183 Fort Yukon, City of	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
184 Bristol Bay Borough School District	8.26	2.52	10.78	10.78	5.42	1.68	7.10	-3.68		7.10
185 Cordova School District	8.26	2.20	10.46	10.46	5.42	-1.69	3.73	-6.73	-5.00	5.46
186 Craig, City of	8.26	1.26	9.52	9.52	5.42	4.91	10.33	0.81		10.33

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
187 Petersburg General Hospital	8.26	-8.26	0.00	0.00	5.42	-4.42	1.00	1.00		1.00
190 Kenai Peninsula Borough School District	8.26	-3.19	5.07	5.07	5.42	1.39	6.81	1.74		6.81
191 North Pole, City of	8.26	-8.26	0.00	0.00	5.42	2.25	7.67	7.67	5.00	5.00
192 Galena, City of	8.26	-4.01	4.25	4.25	5.42	-5.42	0.00	-4.25		0.00
193 Nenana, City of	8.26	-4.13	4.13	6.05	5.42	4.04	9.46	3.41		9.46
194 Haines Borough	8.26	6.98	15.24	15.24	5.42	9.88	15.30	0.06		15.30
196 Nenana City Public School District	8.26	-2.15	6.11	6.11	5.42	1.50	6.92	0.81		6.92
198 Saxman, City of	8.26	25.17	33.43	26.46	5.42	49.68	55.10	28.64	5.00	31.46
199 Hoonah, City of	8.26	-4.25	4.01	4.01	5.42	0.33	5.75	1.74		5.75
200 Pelican, City of	8.26	-6.80	1.46	1.46	5.42	-1.56	3.86	2.40		3.86
202 Whittier, City of	8.26	-7.24	1.02	1.02	5.42	-5.42	0.00	-1.02		0.00
203 Anchorage Municipal Parking Authority	8.26	-4.66	3.60	3.60	5.42	-1.24	4.18	0.58		4.18
204 Craig School District	8.26	1.60	9.86	9.86	5.42	3.32	8.74	-1.12		8.74
205 Dillingham City School District	8.26	-2.02	6.24	6.24	5.42	-1.89	3.53	-2.71		3.53
206 Thorne Bay, City of	8.26	-5.12	3.14	3.14	5.42	-0.32	5.10	1.96		5.10
208 Akutan, City of	8.26	0.83	9.09	9.09	5.42	-1.90	3.52	-5.57	-5.00	4.09

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
209 Unalaska School District	8.26	0.88	9.14	9.14	5.42	2.32	7.74	-1.40		7.74
211 Kashunamiut School District	8.26	1.10	9.36	9.36	5.42	3.13	8.55	-0.81		8.55
214 Saint Mary's, City of	8.26	3.98	12.24	12.24	5.42	4.82	10.24	-2.00		10.24
215 Homer, City of	8.26	-5.84	2.42	2.42	5.42	-2.50	2.92	0.50		2.92
216 Ruby, City of	8.26	4.74	13.00	13.00	5.42	-1.98	3.44	-9.56	-5.00	8.00
218 Special Education Service Agency	8.26	-4.71	3.55	3.55	5.42	0.25	5.67	2.12		5.67
219 Bartlett Regional Hospital	8.26	-0.45	7.81	7.81	5.42	0.71	6.13	-1.68		6.13
220 Northwest Arctic Borough	8.26	1.07	9.33	9.33	5.42	-4.14	1.28	-8.05	-5.00	4.33
221 Saint Mary's School District	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
222 Selawik City Council	8.26	-0.33	7.93	5.00	5.42	1.51	6.93	1.93		6.93
223 Bristol Bay Housing Authority	8.26	0.84	9.10	9.10	5.42	2.24	7.66	-1.44		7.66
224 Copper River Basin Housing Authority	8.26	0.57	8.83	8.83	5.42	0.93	6.35	-2.48		6.35
225 Skagway City School District	8.26	6.01	14.27	14.27	5.42	4.92	10.34	-3.93		10.34
227 Klawock, City of	8.26	-4.03	4.23	4.23	5.42	-4.23	1.19	-3.04		1.19
228 Petersburg City School District	8.26	-6.82	1.44	1.44	5.42	-2.14	3.28	1.84		3.28
230 Aleutians East Borough	8.26	2.19	10.45	10.45	5.42	4.41	9.83	-0.62		9.83

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
232 Bering Straits CRSA	8.26	12.93	21.19	21.19	5.42	23.82	29.24	8.05	5.00	26.19
235 Huslia, City of	8.26	-4.99	3.27	3.27	5.42	10.52	15.94	12.67	5.00	8.27
237 Kaltag, City of	8.26	-4.80	3.46	3.49	5.42	5.10	10.52	7.03	5.00	8.49
240 Haines Borough School District	8.26	1.49	9.75	9.75	5.42	2.22	7.64	-2.11		7.64
241 Noorvik, City of	8.26	1.14	9.40	9.40	5.42	-1.57	3.85	-5.55	-5.00	4.40
242 Elim, City of	8.26	-0.29	7.97	7.97	5.42	-1.11	4.31	-3.66		4.31
243 Atka, City of	8.26	4.29	12.55	5.00	5.42	6.81	12.23	7.23	5.00	10.00
244 Aleutians East Borough School District	8.26	3.22	11.48	11.48	5.42	5.63	11.05	-0.43		11.05
245 Aleutians West CRSA	8.26	4.86	13.12	13.12	5.42	6.14	11.56	-1.56		11.56
246 Delta/Greely School District	8.26	-0.38	7.88	7.88	5.42	0.37	5.79	-2.09		5.79
247 Lake & Peninsula Borough	8.26	5.49	13.75	13.75	5.42	7.48	12.90	-0.85		12.90
248 Yakutat, City & Borough of	8.26	-0.87	7.39	7.39	5.42	3.36	8.78	1.39		8.78
249 Unalakleet, City of	8.26	-0.71	7.55	7.55	5.42	-0.55	4.87	-2.68		4.87
251 Klawock City School District	8.26	1.14	9.40	9.40	5.42	5.01	10.43	1.03		10.43
255 Alaska Gateway School District	8.26	-2.45	5.81	5.81	5.42	-0.19	5.23	-0.58		5.23
256 Saint George, City of	8.26	-8.26	0.00	3.57	5.42	-1.64	3.78	0.21		3.78

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
257 Pelican School District	8.26	-1.55	6.71	6.71	5.42	4.41	9.83	3.12		9.83
258 Denali Borough	8.26	20.74	29.00	29.00	5.42	33.01	38.43	9.43	5.00	34.00
259 Allakaket, City of	8.26	-8.26	0.00	0.00	5.42	-5.42	0.00	0.00		0.00
260 Kachemak, City of	8.26	12.48	20.74	20.37	5.42	0.50	5.92	-14.45	-5.00	15.37
262 Cook Inlet Housing Authority	8.26	-2.08	6.18	6.18	5.42	1.97	7.39	1.21		7.39
263 Interior Regional Housing Authority	8.26	0.87	9.13	9.13	5.42	2.17	7.59	-1.54		7.59
264 Yakutat City School District	8.26	0.15	8.41	8.41	5.42	2.54	7.96	-0.45		7.96
265 Kake City School District	8.26	3.98	12.24	12.24	5.42	3.70	9.12	-3.12		9.12
266 Quinhagak, City of	8.26	4.07	12.33	12.33	5.42	0.00	5.42	-6.91	-5.00	7.33
267 Aleutian Housing Authority	8.26	2.86	11.12	11.12	5.42	3.74	9.16	-1.96		9.16
270 Bering Straits Regional Housing Authority	8.26	0.77	9.03	9.03	5.42	3.68	9.10	0.07		9.10
271 Egegik, City of	8.26	-4.98	3.28	6.51	5.42	-1.62	3.80	-2.71		3.80
275 Ilisagvik College	8.26	-0.53	7.73	8.22	5.42	0.06	5.48	-2.74		5.48
276 North Pacific Rim Housing Authority	8.26	5.05	13.31	9.50	5.42	1.16	6.58	-2.92		6.58
277 Kake, City of	8.26	0.64	8.90	8.90	5.42	1.57	6.99	-1.91		6.99
278 Saxman Seaport	8.26	1.44	9.70	9.70	5.42	3.72	9.14	-0.56		9.14

1.3 P.E.R.S Contribution Rates For Fiscal Years 2002, 2003 & 2004 (continued)

	FY02/03				FY04					
	Consol. Rate	Past Svc. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Svc. Rate	Total Rate	Prelim. Change in Rate	5% Cap	Adj. Rate
279 Tlingit-Haida Regional Housing Authority	8.26	0.49	8.75	8.75	5.42	5.10	10.52	1.77		10.52
281 Baranof Island Housing Authority	8.26	0.00	8.26	8.26	5.42	-0.01	5.41	-2.85		5.41
282 Delta Junction, City of	8.26	0.00	8.26	8.26	5.42	3.68	9.10	0.84		9.10
283 Anderson, City of	8.26	0.00	8.26	8.26	5.42	-5.42	0.00	-8.26	-5.00	3.26
284 Inter-island Ferry Authority	8.26	0.00	8.26	8.26	5.42	0.16	5.58	-2.68		5.58
State & Political Subdivision Totals	8.26	-1.51	6.75	6.75	5.42	1.35	6.77	0.02		6.77

1.4 Adjustment to Retiree Reserve as of June 30, 2001

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
101 State of Alaska	1,816,184,162	635,775,629	13,396,946	2,465,356,737
102 Southwest Regional School District	1,779,545	648,020	13,260	2,440,825
103 Annette Island School District	1,081,639	161,942	6,793	1,250,374
104 Bering Strait School District	6,305,386	2,020,979	45,481	8,371,846
105 Chatham School District	810,670	997,951	9,879	1,818,500
106 Alaska Municipal League	380,402	234,035	3,356	617,793
107 Valdez, City of	12,378,059	4,940,485	94,600	17,413,144
108 Juneau Borough School District	12,993,296	5,412,081	100,536	18,505,913
109 Matanuska-Susitna Borough	9,758,170	5,306,352	82,288	15,146,810
110 Matanuska-Susitna Borough School District	23,491,431	13,449,191	201,782	37,142,404
111 Anchorage School District	141,622,984	49,859,430	1,046,216	192,528,630
112 Copper River School District	1,798,500	789,039	14,134	2,601,673
113 University of Alaska	170,146,288	57,228,020	1,242,321	228,616,629
114 Haines, City of	1,423,689	1,249,756	14,603	2,688,048
115 Kenai, City of	12,168,306	5,199,046	94,866	17,462,218

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
116 Fairbanks North Star Borough	16,358,514	7,460,694	130,109	23,949,317
117 Fairbanks North Star Borough School Dist.	33,089,008	15,587,897	265,890	48,942,795
118 Denali Borough School District	827,447	737,191	8,547	1,573,185
120 Sitka, City & Borough of	15,186,279	6,037,339	115,931	21,339,549
121 Chugach Regional School District	181,861	178,864	1,970	362,695
122 Ketchikan Gateway Borough	4,961,833	2,744,883	42,097	7,748,813
123 Soldotna, City of	5,894,294	967,394	37,481	6,899,169
124 Iditarod Area School District	2,166,462	764,066	16,008	2,946,536
125 Kuspuk School District	2,032,875	316,843	12,835	2,362,553
126 Juneau, City & Borough of	57,981,228	22,479,772	439,505	80,900,505
128 Kodiak, City of	16,989,635	4,298,824	116,285	21,404,744
129 Fairbanks, City of	74,340,927	14,587,338	485,756	89,414,021
130 Fairbanks Municipal Utility System	20,673,110	5,917,456	145,247	26,735,813
131 Wasilla, City of	1,232,860	1,942,895	17,347	3,193,102
132 Skagway, City of	905,105	493,074	7,637	1,405,816
133 Sitka Borough School District	4,005,763	1,253,040	28,725	5,287,528

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
134 Palmer, City of	4,749,909	1,636,420	34,884	6,421,213
135 Wrangell, City of	6,871,501	1,125,103	43,680	8,040,284
136 Bethel, City of	1,710,651	466,947	11,895	2,189,493
137 Valdez School District	4,749,208	2,243,219	38,195	7,030,622
138 Hoonah City Schools	1,617,966	-65,929	8,478	1,560,515
139 Nome, City of	5,815,504	1,914,809	42,226	7,772,539
140 Kotzebue, City of	1,555,931	679,361	12,210	2,247,502
141 Galena City School District	926,604	102,627	5,622	1,034,853
143 Petersburg, City of	6,705,518	2,932,557	52,646	9,690,721
144 Bristol Bay Borough	2,657,698	678,650	18,224	3,354,572
145 North Slope Borough	44,584,836	23,818,659	373,643	68,777,138
146 Wrangell School District	1,186,821	318,169	8,221	1,513,211
147 Alaska Unorganized Borough	0	1,011,776	5,527	1,017,303
148 Cordova, City of	5,433,952	2,120,575	41,265	7,595,792
149 Nome Public Schools	1,487,962	591,434	11,358	2,090,754
151 King Cove, City of	603,420	821,832	7,785	1,433,037

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
152 Alaska Housing Finance Corporation	10,670,660	6,673,275	94,738	17,438,673
153 Lower Yukon School District	6,561,789	2,811,675	51,201	9,424,665
154 Northwest Arctic School District	8,285,909	1,698,681	54,539	10,039,129
155 Southeast Island School District	1,327,588	977,278	12,590	2,317,456
156 Pribilof Region School District	515,673	198,782	3,903	718,358
157 Lower Kuskokwim School District	10,370,578	6,775,061	93,655	17,239,294
158 Kodiak Island School District	6,139,793	3,499,542	52,653	9,691,988
159 Yukon Flats School District	1,390,733	429,130	9,941	1,829,804
160 Yukon-Koyukuk School District	1,790,331	192,980	10,834	1,994,145
161 North Slope Borough School District	14,953,731	4,363,003	105,515	19,422,249
162 Aleutian Region School District	1,114,148	273,261	7,579	1,394,988
163 Cordova Community Medical Center	2,120,721	103,837	12,151	2,236,709
164 Lake & Peninsula School District	2,147,858	487,034	14,393	2,649,285
165 Sitka Community Hospital	3,139,198	2,813,710	32,517	5,985,425
166 Tanana City School District	59,350	-52,797	36	6,589
167 Southeast Regional Resource Center	944,556	783,951	9,442	1,737,949

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
168 Hydaburg City School District	179,349	216,289	2,161	397,799
169 Tanana, City of	49,409	-7,959	226	41,676
170 North Pacific Fisheries Management Council	604,551	39,884	3,520	647,955
171 Barrow, City of	105,200	699,610	4,396	809,206
172 Saint Paul, City of	347,653	101,715	2,455	451,823
173 Anchorage, Municipality of	270,522,970	110,829,842	2,083,624	383,436,436
174 Kodiak Island Borough	5,699,438	2,597,799	45,322	8,342,559
175 Nome Joint Utilities	1,934,080	1,081,903	16,474	3,032,457
176 Sand Point, City of	277,820	497,111	4,233	779,164
177 Ketchikan Gateway School District	3,931,255	2,138,197	33,153	6,102,605
178 Dillingham, City of	873,103	1,295,295	11,845	2,180,243
179 Unalaska, City of	4,046,159	2,463,232	35,557	6,544,948
180 Kenai Peninsula Borough	19,599,343	7,603,829	148,593	27,351,765
181 Ketchikan, City of	19,662,296	6,139,668	140,939	25,942,903
182 Seward, City of	4,754,145	1,982,893	36,800	6,773,838
183 Fort Yukon, City of	131,880	102,615	1,281	235,776

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
184 Bristol Bay Borough School District	890,507	438,756	7,261	1,336,524
185 Cordova School District	1,019,169	1,628,311	14,461	2,661,941
186 Craig, City of	880,927	93,277	5,321	979,525
187 Petersburg General Hospital	2,406,811	118,370	13,793	2,538,974
190 Kenai Peninsula Borough School District	27,305,217	7,490,303	190,065	34,985,585
191 North Pole, City of	1,809,260	1,125,164	16,029	2,950,453
192 Galena, City of	641,981	538,696	6,449	1,187,126
193 Nenana, City of	195,381	132,418	1,791	329,590
194 Haines Borough	154,095	27,193	990	182,278
196 Nenana City Public School District	424,701	42,812	2,554	470,067
197 Unalakleet, City of	45,615	396,063	2,413	444,091
198 Saxman, City of	84,017	112,659	1,074	197,750
199 Hoonah, City of	441,335	309,070	4,099	754,504
200 Pelican, City of	41,452	137,319	977	179,748
201 Kake, City of	0	0	0	0
202 Whittier, City of	631,057	606,728	6,761	1,244,546

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
203 Anchorage Municipal Parking Authority	263,989	373,629	3,483	641,101
204 Craig School District	144,898	125,153	1,475	271,526
205 Dillingham City School District	700,350	446,305	6,263	1,152,918
206 Thorne Bay, City of	43,488	195,335	1,305	240,128
207 Scammon Bay, City of	0	0	0	0
208 Akutan, City of	0	0	0	0
209 Unalaska School District	83,943	6,763	495	91,201
210 Stebbins, City of	0	0	0	0
211 Kashunamiut School District	156,729	144,291	1,644	302,664
212 Seward General Hospital	3,034,379	586,503	19,778	3,640,660
213 Wainwright, City of	41,389	61,946	564	103,899
214 Saint Mary's, City of	44,293	12,028	308	56,629
215 Homer, City of	6,800,448	3,073,955	53,937	9,928,340
216 Ruby, City of	0	351,212	1,918	353,130
217 Emmonak, City of	80,249	35,412	632	116,293
218 Special Education Service Agency	407,408	34,592	2,414	444,414

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
219 Bartlett Regional Hospital	6,943,592	3,761,944	58,477	10,764,013
220 Northwest Arctic Borough	74,745	201,315	1,508	277,568
221 Saint Mary's School District	635,919	67,824	3,844	707,587
222 Selawik City Council	0	0	0	0
223 Bristol Bay Housing Authority	44,209	2,416	255	46,880
224 Copper River Basin Housing Authority	0	185,571	1,014	186,585
225 Skagway City School District	0	87,355	477	87,832
226 Hooper Bay, City of	0	0	0	0
227 Klawock, City of	309,187	-69,665	1,308	240,830
228 Petersburg City School District	535,769	62,014	3,265	601,048
229 Bristol Bay CRSA	0	0	0	0
230 Aleutians East Borough	0	0	0	0
231 Kivalina City Council	0	0	0	0
232 Bering Straits CRSA	0	0	0	0
233 Shishmaref, City of	0	0	0	0
234 Adak Region School District	84,061	23,841	589	108,491

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
235 Huslia, City of	57,106	13,687	387	71,180
236 Mountain Village, City of	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	94,453	516	94,969
240 Haines Borough School District	67,482	172,549	1,311	241,342
241 Noorvik, City of	0	0	0	0
242 Elim, City of	0	95,170	520	95,690
243 Atka, City of	0	0	0	0
244 Aleutians East Borough School District	172,583	209,366	2,086	384,035
245 Aleutians West CRSA	0	0	0	0
246 Delta/Greely School District	985,010	441,819	7,794	1,434,623
247 Lake & Peninsula Borough	134,351	218,928	1,930	355,209
248 Yakutat, City & Borough of	318,289	151,511	2,566	472,366
249 Unalakleet, City of	0	155,774	851	156,625
250 Diomedede Joint Utilities	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
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
255 Alaska Gateway School District	474,685	231,999	3,860	710,544
256 Saint George, City of	529,900	452,697	5,367	987,964
257 Pelican School District	0	0	0	0
258 Denali Borough	13,855	77,311	498	91,664
259 Allakaket, City of	40,502	5,361	251	46,114
260 Kachemak, City of	0	0	0	0
261 Nuiqsut, City of	0	0	0	0
262 Cook Inlet Housing Authority	515,437	84,699	3,278	603,414
263 Interior Regional Housing Authority	0	0	0	0
264 Yakutat City School District	0	28,692	157	28,849
265 Kake City School District	0	79,936	437	80,373
266 Quinhagak, City of	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
267 Aleutian Housing Authority	8,039	60,801	376	69,216
268 Marshall, City of	0	0	0	0
269 Anchorage Telephone Utility	900,799	5,034,699	32,422	5,967,920
270 Bering Straits Regional Housing Authority	0	75,369	412	75,781
271 Egegik, City of	65,924	10,117	415	76,456
272 Point Hope, City of	0	0	0	0
273 Anaktuvuk Pass, City of	0	0	0	0
275 Ilisagvik College	105,173	239,519	1,883	346,575
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
282 Delta Junction, City of	0	0	0	0
283 Anderson, City of	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 2001 (continued)

	Retiree Reserve June 30, 1999	Net Change in Reserve by June 30, 2001	Amount to be Transferred	Retiree Reserve June 30, 2001
284 Inter-island Ferry Authority	0	0	0	0
285 Hooper Bay, City of	0	0	0	0
286 Seldovia, City of	0	0	0	0
287 Koyuk, City of	0	0	0	0
288 Northwest Inupiat Housing Authority	0	0	0	0
Unallocated Reserves	141,481,854	-110,688,583	0	30,793,271
State & Political Subdivision Totals	3,167,330,035	999,458,817	22,596,865	4,189,385,717

1.5 Disclosure For GASB Statement Nos. 26 & 27

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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:	6/30/2001	3,090,181	3,104,978	100%	48,243	674,440	7%
Postemployment Health:	6/30/2001	1,308,371	1,314,639	100%	20,427	674,440	3%
							FY02 Actuarially Determined Required Contribution: 7.19%
102 Southwest Regional School District							
Pension:	6/30/2001	6,107	5,913	103%	-128	3,209	-4%
Postemployment Health:	6/30/2001	2,586	2,505	103%	-53	3,209	-2%
							FY02 Actuarially Determined Required Contribution: 8.55%
103 Annette Island School District							
Pension:	6/30/2001	2,940	2,448	120%	-460	651	-71%
Postemployment Health:	6/30/2001	1,245	1,038	120%	-194	651	-30%
							FY02 Actuarially Determined Required Contribution: 0.00%
104 Bering Strait School District							
Pension:	6/30/2001	17,531	16,248	108%	-1,093	6,337	-17%
Postemployment Health:	6/30/2001	7,423	6,881	108%	-462	6,337	-7%
							FY02 Actuarially Determined Required Contribution: 2.97%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
105	Chatham School District							
	Pension:	6/30/2001	2,851	2,473	115%	-347	518	-67%
	Postemployment Health:	6/30/2001	1,208	1,048	115%	-147	518	-28%
								FY02 Actuarially Determined Required Contribution: 10.93%
106	Alaska Municipal League							
	Pension:	6/30/2001	510	964	53%	460	249	185%
	Postemployment Health:	6/30/2001	217	410	53%	195	249	78%
								FY02 Actuarially Determined Required Contribution: 35.35%
107	Valdez, City of							
	Pension:	6/30/2001	23,928	22,592	106%	-1,077	4,707	-23%
	Postemployment Health:	6/30/2001	10,132	9,565	106%	-457	4,707	-10%
								FY02 Actuarially Determined Required Contribution: 0.61%
108	Juneau Borough School District							
	Pension:	6/30/2001	26,742	27,356	98%	903	7,691	12%
	Postemployment Health:	6/30/2001	11,323	11,583	98%	383	7,691	5%
								FY02 Actuarially Determined Required Contribution: 8.76%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
109 Matanuska-Susitna Borough							
Pension:	6/30/2001	31,142	26,153	119%	-4,652	7,976	-58%
Postemployment Health:	6/30/2001	13,186	11,074	119%	-1,969	7,976	-25%
							FY02 Actuarially Determined Required Contribution: 7.85%
110 Matanuska-Susitna Borough School District School District							
Pension:	6/30/2001	49,792	53,236	94%	3,982	16,406	24%
Postemployment Health:	6/30/2001	21,083	22,540	94%	1,686	16,406	10%
							FY02 Actuarially Determined Required Contribution: 7.85%
111 Anchorage School District							
Pension:	6/30/2001	245,817	258,427	95%	15,270	71,638	21%
Postemployment Health:	6/30/2001	104,079	109,418	95%	6,465	71,638	9%
							FY02 Actuarially Determined Required Contribution: 9.35%
112 Copper River School District							
Pension:	6/30/2001	3,623	3,765	96%	181	1,204	15%
Postemployment Health:	6/30/2001	1,534	1,595	96%	77	1,204	6%
							FY02 Actuarially Determined Required Contribution: 8.14%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
113 University of Alaska							
Pension:	6/30/2001	360,222	331,693	109%	-24,631	93,210	-26%
Postemployment Health:	6/30/2001	152,517	140,438	109%	-10,428	93,210	-11%
							FY02 Actuarially Determined Required Contribution: 4.08%
114 Haines, City of							
Pension:	6/30/2001	3,830	4,145	92%	356	1,038	34%
Postemployment Health:	6/30/2001	1,623	1,756	92%	150	1,038	14%
							FY02 Actuarially Determined Required Contribution: 11.59%
115 Kenai, City of							
Pension:	6/30/2001	22,213	20,868	106%	-1,105	4,392	-25%
Postemployment Health:	6/30/2001	9,405	8,835	106%	-468	4,392	-11%
							FY02 Actuarially Determined Required Contribution: 2.63%
116 Fairbanks North Star Borough							
Pension:	6/30/2001	49,906	49,068	102%	-298	14,900	-2%
Postemployment Health:	6/30/2001	21,131	20,776	102%	-127	14,900	-1%
							FY02 Actuarially Determined Required Contribution: 5.04%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
117 Fairbanks North Star Borough School District							
Pension:	6/30/2001	75,357	73,826	102%	-715	22,066	-3%
Postemployment Health:	6/30/2001	31,906	31,258	102%	-303	22,066	-1%
							FY02 Actuarially Determined Required Contribution: 7.86%
118 Denali Borough School District							
Pension:	6/30/2001	3,165	3,252	97%	122	729	17%
Postemployment Health:	6/30/2001	1,341	1,378	97%	51	729	7%
							FY02 Actuarially Determined Required Contribution: 5.56%
120 Sitka, City And Borough of							
Pension:	6/30/2001	24,494	25,427	96%	1,198	6,563	18%
Postemployment Health:	6/30/2001	10,371	10,766	96%	507	6,563	8%
							FY02 Actuarially Determined Required Contribution: 9.11%
121 Chugach Regional School District							
Pension:	6/30/2001	851	822	104%	-20	383	-5%
Postemployment Health:	6/30/2001	361	348	104%	-9	383	-2%
							FY02 Actuarially Determined Required Contribution: 7.01%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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:	6/30/2001	11,033	10,693	103%	-221	3,094	-7%
	Postemployment Health:	6/30/2001	4,672	4,528	103%	-93	3,094	-3%
								FY02 Actuarially Determined Required Contribution: 6.88%
123	Soldotna, City of							
	Pension:	6/30/2001	10,503	10,008	105%	-381	2,208	-17%
	Postemployment Health:	6/30/2001	4,448	4,238	105%	-162	2,208	-7%
								FY02 Actuarially Determined Required Contribution: 2.36%
124	Iditarod Area School District							
	Pension:	6/30/2001	6,256	6,527	96%	338	1,659	20%
	Postemployment Health:	6/30/2001	2,649	2,764	96%	143	1,659	9%
								FY02 Actuarially Determined Required Contribution: 6.98%
125	Kuspuk School District							
	Pension:	6/30/2001	5,240	5,016	104%	-167	1,975	-8%
	Postemployment Health:	6/30/2001	2,219	2,125	104%	-70	1,975	-4%
								FY02 Actuarially Determined Required Contribution: 6.62%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
126	Juneau, City & Borough of							
	Pension:	6/30/2001	107,471	105,200	102%	-1,108	21,352	-5%
	Postemployment Health:	6/30/2001	45,503	44,542	102%	-469	21,352	-2%
							FY02 Actuarially Determined Required Contribution:	6.04%
128	Kodiak, City of							
	Pension:	6/30/2001	24,329	23,789	102%	-277	5,318	-5%
	Postemployment Health:	6/30/2001	10,302	10,073	102%	-118	5,318	-2%
							FY02 Actuarially Determined Required Contribution:	1.92%
129	Fairbanks, City of							
	Pension:	6/30/2001	76,953	81,395	95%	5,275	6,427	82%
	Postemployment Health:	6/30/2001	32,583	34,464	95%	2,234	6,427	35%
							FY02 Actuarially Determined Required Contribution:	18.87%
131	Wasilla, City of							
	Pension:	6/30/2001	5,190	5,239	99%	105	2,676	4%
	Postemployment Health:	6/30/2001	2,198	2,219	99%	45	2,676	2%
							FY02 Actuarially Determined Required Contribution:	8.19%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
132	Skagway, City of							
	Pension:	6/30/2001	2,346	2,635	89%	315	1,124	28%
	Postemployment Health:	6/30/2001	994	1,117	89%	134	1,124	12%
	FY02 Actuarially Determined Required Contribution:							8.27%
133	Sitka Borough School District							
	Pension:	6/30/2001	6,813	7,019	97%	280	1,577	18%
	Postemployment Health:	6/30/2001	2,885	2,972	97%	119	1,577	8%
	FY02 Actuarially Determined Required Contribution:							8.04%
134	Palmer, City of							
	Pension:	6/30/2001	8,700	8,966	97%	360	2,056	18%
	Postemployment Health:	6/30/2001	3,684	3,797	97%	153	2,056	7%
	FY02 Actuarially Determined Required Contribution:							3.54%
135	Wrangell, City of							
	Pension:	6/30/2001	9,695	9,578	101%	-12	2,214	-1%
	Postemployment Health:	6/30/2001	4,105	4,057	101%	-4	2,214	0%
	FY02 Actuarially Determined Required Contribution:							3.93%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
136 Bethel, City of							
Pension:	6/30/2001	8,148	7,365	111%	-694	4,371	-16%
Postemployment Health:	6/30/2001	3,451	3,120	111%	-294	4,371	-7%
							FY02 Actuarially Determined Required Contribution: 1.67%
137 Valdez School District							
Pension:	6/30/2001	8,556	7,621	112%	-843	1,575	-54%
Postemployment Health:	6/30/2001	3,623	3,228	112%	-356	1,575	-23%
							FY02 Actuarially Determined Required Contribution: 5.35%
138 Hoonah City Schools							
Pension:	6/30/2001	1,335	2,346	57%	1,026	751	137%
Postemployment Health:	6/30/2001	566	994	57%	434	751	58%
							FY02 Actuarially Determined Required Contribution: 30.36%
139 Nome, City of							
Pension:	6/30/2001	10,864	9,730	112%	-1,017	2,044	-50%
Postemployment Health:	6/30/2001	4,601	4,120	112%	-431	2,044	-21%
							FY02 Actuarially Determined Required Contribution: 0.00%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
140	Kotzebue, City of							
	Pension:	6/30/2001	6,725	5,428	124%	-1,225	2,645	-46%
	Postemployment Health:	6/30/2001	2,848	2,299	124%	-518	2,645	-20%
	FY02 Actuarially Determined Required Contribution:							0.73%
141	Galena City School District							
	Pension:	6/30/2001	1,988	2,347	85%	381	2,451	16%
	Postemployment Health:	6/30/2001	842	994	85%	161	2,451	7%
	FY02 Actuarially Determined Required Contribution:							7.38%
143	Petersburg, City of							
	Pension:	6/30/2001	12,611	14,150	89%	1,676	3,175	53%
	Postemployment Health:	6/30/2001	5,340	5,992	89%	710	3,175	22%
	FY02 Actuarially Determined Required Contribution:							14.24%
144	Bristol Bay Borough							
	Pension:	6/30/2001	5,791	5,324	109%	-405	1,553	-26%
	Postemployment Health:	6/30/2001	2,453	2,255	109%	-171	1,553	-11%
	FY02 Actuarially Determined Required Contribution:							1.39%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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:	6/30/2001	141,961	128,105	111%	-12,319	45,454	-27%
Postemployment Health:	6/30/2001	60,106	54,240	111%	-5,216	45,454	-11%
							FY02 Actuarially Determined Required Contribution: 3.62%
146 Wrangell School District							
Pension:	6/30/2001	2,427	2,322	105%	-79	843	-9%
Postemployment Health:	6/30/2001	1,028	984	104%	-33	843	-4%
							FY02 Actuarially Determined Required Contribution: 3.12%
148 Cordova, City of							
Pension:	6/30/2001	8,788	8,377	105%	-316	2,009	-16%
Postemployment Health:	6/30/2001	3,722	3,548	105%	-134	2,009	-7%
							FY02 Actuarially Determined Required Contribution: 1.15%
149 Nome Public Schools							
Pension:	6/30/2001	3,660	4,116	89%	496	1,382	36%
Postemployment Health:	6/30/2001	1,550	1,744	89%	211	1,382	15%
							FY02 Actuarially Determined Required Contribution: 11.18%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
151	King Cove, City of							
	Pension:	6/30/2001	2,233	2,111	106%	-98	859	-11%
	Postemployment Health:	6/30/2001	946	894	106%	-42	859	-5%
								FY02 Actuarially Determined Required Contribution: 4.75%
152	Alaska Housing Finance Corporation							
	Pension:	6/30/2001	35,962	26,272	137%	-9,301	13,636	-68%
	Postemployment Health:	6/30/2001	15,227	11,124	137%	-3,938	13,636	-29%
								FY02 Actuarially Determined Required Contribution: 6.76%
153	Lower Yukon School District							
	Pension:	6/30/2001	16,664	15,124	110%	-1,360	4,556	-30%
	Postemployment Health:	6/30/2001	7,056	6,404	110%	-576	4,556	-13%
								FY02 Actuarially Determined Required Contribution: 3.13%
154	Northwest Arctic School District							
	Pension:	6/30/2001	21,722	17,945	121%	-3,542	6,735	-53%
	Postemployment Health:	6/30/2001	9,198	7,599	121%	-1,500	6,735	-22%
								FY02 Actuarially Determined Required Contribution: 0.00%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
155 Southeast Island School District							
Pension:	6/30/2001	2,601	2,735	95%	162	580	28%
Postemployment Health:	6/30/2001	1,102	1,158	95%	68	580	12%
							FY02 Actuarially Determined Required Contribution: 14.70%
156 Pribilof Region School District							
Pension:	6/30/2001	1,614	1,763	92%	166	498	33%
Postemployment Health:	6/30/2001	684	747	92%	70	498	14%
							FY02 Actuarially Determined Required Contribution: 11.39%
157 Lower Kuskokwim School District							
Pension:	6/30/2001	38,659	35,525	109%	-2,715	16,295	-17%
Postemployment Health:	6/30/2001	16,369	15,041	109%	-1,150	16,295	-7%
							FY02 Actuarially Determined Required Contribution: 5.98%
158 Kodiak Island School District							
Pension:	6/30/2001	14,376	13,736	105%	-485	4,154	-12%
Postemployment Health:	6/30/2001	6,088	5,816	105%	-206	4,154	-5%
							FY02 Actuarially Determined Required Contribution: 9.70%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
159 Yukon Flats School District							
Pension:	6/30/2001	4,433	3,483	127%	-902	1,600	-56%
Postemployment Health:	6/30/2001	1,878	1,475	127%	-383	1,600	-24%
							FY02 Actuarially Determined Required Contribution: 1.28%
160 Yukon-Koyukuk School District							
Pension:	6/30/2001	5,711	4,469	128%	-1,180	1,952	-60%
Postemployment Health:	6/30/2001	2,419	1,893	128%	-500	1,952	-26%
							FY02 Actuarially Determined Required Contribution: 0.00%
161 North Slope Borough School District							
Pension:	6/30/2001	30,805	30,456	101%	-16	12,997	0%
Postemployment Health:	6/30/2001	13,044	12,895	101%	-8	12,997	0%
							FY02 Actuarially Determined Required Contribution: 6.45%
162 Aleutian Region School District							
Pension:	6/30/2001	3,079	784	393%	-2,261	178	-1270%
Postemployment Health:	6/30/2001	1,305	332	393%	-959	178	-538%
							FY02 Actuarially Determined Required Contribution: 0.00%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
163	Cordova Community Medical Center							
	Pension:	6/30/2001	3,983	3,815	104%	-125	2,222	-6%
	Postemployment Health:	6/30/2001	1,687	1,616	104%	-52	2,222	-2%
							FY02 Actuarially Determined Required Contribution:	6.23%
164	Lake & Peninsula School District							
	Pension:	6/30/2001	5,089	5,123	99%	89	2,041	4%
	Postemployment Health:	6/30/2001	2,156	2,169	99%	37	2,041	2%
							FY02 Actuarially Determined Required Contribution:	7.12%
165	Sitka Community Hospital							
	Pension:	6/30/2001	10,067	10,228	98%	270	3,974	7%
	Postemployment Health:	6/30/2001	4,263	4,331	98%	114	3,974	3%
							FY02 Actuarially Determined Required Contribution:	8.15%
166	Tanana City School District							
	Pension:	6/30/2001	584	736	79%	158	119	133%
	Postemployment Health:	6/30/2001	248	313	79%	67	119	57%
							FY02 Actuarially Determined Required Contribution:	14.30%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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	Southeast Regional Resource Center							
	Pension:	6/30/2001	3,039	2,933	104%	-73	1,468	-5%
	Postemployment Health:	6/30/2001	1,288	1,242	104%	-32	1,468	-2%
	FY02 Actuarially Determined Required Contribution:							7.88%
168	Hydaburg City School District							
	Pension:	6/30/2001	820	647	127%	-164	142	-115%
	Postemployment Health:	6/30/2001	348	275	127%	-69	142	-49%
	FY02 Actuarially Determined Required Contribution:							0.00%
169	Tanana, City of							
	Pension:	6/30/2001	739	828	89%	97	205	47%
	Postemployment Health:	6/30/2001	314	351	89%	41	205	20%
	FY02 Actuarially Determined Required Contribution:							7.59%
170	North Pacific Fisheries Management Council							
	Pension:	6/30/2001	1,865	2,090	89%	245	1,004	24%
	Postemployment Health:	6/30/2001	790	886	89%	105	1,004	10%
	FY02 Actuarially Determined Required Contribution:							3.04%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
171 Barrow, City of							
Pension:	6/30/2001	2,188	2,287	96%	123	845	15%
Postemployment Health:	6/30/2001	927	969	96%	52	845	6%
							FY02 Actuarially Determined Required Contribution: 8.55%
172 Saint Paul, City of							
Pension:	6/30/2001	2,941	2,614	112%	-295	1,094	-27%
Postemployment Health:	6/30/2001	1,246	1,108	112%	-125	1,094	-11%
							FY02 Actuarially Determined Required Contribution: 4.35%
173 Anchorage, Municipality of							
Pension:	6/30/2001	496,559	466,160	107%	-25,024	99,860	-25%
Postemployment Health:	6/30/2001	210,242	197,372	107%	-10,595	99,860	-11%
							FY02 Actuarially Determined Required Contribution: 6.78%
174 Kodiak Island Borough							
Pension:	6/30/2001	11,377	9,967	114%	-1,287	1,674	-77%
Postemployment Health:	6/30/2001	4,818	4,221	114%	-545	1,674	-33%
							FY02 Actuarially Determined Required Contribution: 0.15%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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:	6/30/2001	4,111	3,069	134%	-997	858	-116%
	Postemployment Health:	6/30/2001	1,742	1,300	134%	-423	858	-49%
								FY02 Actuarially Determined Required Contribution: 0.00%
176	Sand Point, City of							
	Pension:	6/30/2001	1,751	1,494	117%	-238	811	-29%
	Postemployment Health:	6/30/2001	742	633	117%	-101	811	-12%
								FY02 Actuarially Determined Required Contribution: 5.40%
177	Ketchikan Gateway School District							
	Pension:	6/30/2001	9,404	9,209	102%	-93	2,962	-3%
	Postemployment Health:	6/30/2001	3,983	3,900	102%	-40	2,962	-1%
								FY02 Actuarially Determined Required Contribution: 9.49%
178	Dillingham, City of							
	Pension:	6/30/2001	4,580	4,572	100%	42	2,085	2%
	Postemployment Health:	6/30/2001	1,940	1,936	100%	17	2,085	1%
								FY02 Actuarially Determined Required Contribution: 8.19%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
179	Unalaska, City of							
	Pension:	6/30/2001	13,701	14,342	96%	789	8,106	10%
	Postemployment Health:	6/30/2001	5,802	6,074	96%	334	8,106	4%
							FY02 Actuarially Determined Required Contribution:	6.43%
180	Kenai Peninsula Borough							
	Pension:	6/30/2001	39,048	39,549	99%	924	9,683	10%
	Postemployment Health:	6/30/2001	16,533	16,746	99%	392	9,683	4%
							FY02 Actuarially Determined Required Contribution:	6.40%
181	Ketchikan, City of							
	Pension:	6/30/2001	28,424	32,575	87%	4,458	7,150	62%
	Postemployment Health:	6/30/2001	12,035	13,792	87%	1,887	7,150	26%
							FY02 Actuarially Determined Required Contribution:	12.96%
182	Seward, City of							
	Pension:	6/30/2001	12,408	11,620	107%	-654	3,230	-20%
	Postemployment Health:	6/30/2001	5,254	4,920	107%	-277	3,230	-9%
							FY02 Actuarially Determined Required Contribution:	5.60%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
183 Fort Yukon, City of							
Pension:	6/30/2001	819	635	129%	-175	255	-69%
Postemployment Health:	6/30/2001	347	270	128%	-73	255	-29%
							FY02 Actuarially Determined Required Contribution: 0.00%
184 Bristol Bay Borough School District							
Pension:	6/30/2001	2,723	2,731	100%	38	675	6%
Postemployment Health:	6/30/2001	1,154	1,157	100%	16	675	2%
							FY02 Actuarially Determined Required Contribution: 10.78%
185 Cordova School District							
Pension:	6/30/2001	3,445	3,255	106%	-152	570	-27%
Postemployment Health:	6/30/2001	1,460	1,379	106%	-65	570	-11%
							FY02 Actuarially Determined Required Contribution: 10.46%
186 Craig, City of							
Pension:	6/30/2001	2,349	2,709	87%	386	1,135	34%
Postemployment Health:	6/30/2001	995	1,148	87%	164	1,135	14%
							FY02 Actuarially Determined Required Contribution: 9.52%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
187 Petersburg General Hospital							
Pension:	6/30/2001	5,073	4,070	125%	-948	2,498	-38%
Postemployment Health:	6/30/2001	2,149	1,724	125%	-402	2,498	-16%
							FY02 Actuarially Determined Required Contribution: 0.00%
190 Kenai Peninsula Borough School District							
Pension:	6/30/2001	45,056	44,990	100%	421	13,666	3%
Postemployment Health:	6/30/2001	19,077	19,049	100%	178	13,666	1%
							FY02 Actuarially Determined Required Contribution: 5.07%
191 North Pole, City of							
Pension:	6/30/2001	5,382	5,506	98%	182	1,652	11%
Postemployment Health:	6/30/2001	2,279	2,332	98%	78	1,652	5%
							FY02 Actuarially Determined Required Contribution: 0.00%
192 Galena, City of							
Pension:	6/30/2001	3,073	2,505	123%	-535	1,121	-48%
Postemployment Health:	6/30/2001	1,302	1,061	123%	-227	1,121	-20%
							FY02 Actuarially Determined Required Contribution: 4.25%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
193	Nenana, City of							
	Pension:	6/30/2001	994	1,072	93%	89	339	26%
	Postemployment Health:	6/30/2001	421	455	93%	39	339	11%
	FY02 Actuarially Determined Required Contribution:							4.13%
194	Haines Borough							
	Pension:	6/30/2001	884	1,163	76%	289	400	72%
	Postemployment Health:	6/30/2001	375	494	76%	123	400	31%
	FY02 Actuarially Determined Required Contribution:							15.24%
196	Nenana City Public School District							
	Pension:	6/30/2001	1,069	1,123	95%	65	731	9%
	Postemployment Health:	6/30/2001	453	476	95%	28	731	4%
	FY02 Actuarially Determined Required Contribution:							6.11%
198	Saxman, City of							
	Pension:	6/30/2001	409	603	68%	199	54	365%
	Postemployment Health:	6/30/2001	174	256	68%	84	54	155%
	FY02 Actuarially Determined Required Contribution:							33.43%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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:	6/30/2001	1,346	1,321	102%	-11	564	-2%
Postemployment Health:	6/30/2001	571	560	102%	-5	564	-1%
							FY02 Actuarially Determined Required Contribution: 4.01%
200 Pelican, City of							
Pension:	6/30/2001	458	427	107%	-26	145	-18%
Postemployment Health:	6/30/2001	194	182	107%	-10	145	-7%
							FY02 Actuarially Determined Required Contribution: 1.46%
202 Whittier, City of							
Pension:	6/30/2001	1,842	1,418	130%	-404	851	-47%
Postemployment Health:	6/30/2001	780	601	130%	-170	851	-20%
							FY02 Actuarially Determined Required Contribution: 1.02%
203 Anchorage Municipal Parking Authority							
Pension:	6/30/2001	1,882	1,745	108%	-117	916	-13%
Postemployment Health:	6/30/2001	797	739	108%	-49	916	-5%
							FY02 Actuarially Determined Required Contribution: 3.60%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
204	Craig School District							
	Pension:	6/30/2001	932	1,136	82%	214	893	24%
	Postemployment Health:	6/30/2001	396	482	82%	90	893	10%
								FY02 Actuarially Determined Required Contribution: 9.86%
205	Dillingham City School District							
	Pension:	6/30/2001	2,863	2,635	109%	-197	1,025	-19%
	Postemployment Health:	6/30/2001	1,213	1,117	109%	-83	1,025	-8%
								FY02 Actuarially Determined Required Contribution: 6.24%
206	Thorne Bay, City of							
	Pension:	6/30/2001	788	764	103%	-16	182	-9%
	Postemployment Health:	6/30/2001	335	324	103%	-7	182	-4%
								FY02 Actuarially Determined Required Contribution: 3.14%
208	Akutan, City of							
	Pension:	6/30/2001	504	455	111%	-44	259	-17%
	Postemployment Health:	6/30/2001	214	194	110%	-18	259	-7%
								FY02 Actuarially Determined Required Contribution: 9.09%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
209	Unalaska School District							
	Pension:	6/30/2001	718	820	88%	110	667	16%
	Postemployment Health:	6/30/2001	305	348	88%	46	667	7%
								FY02 Actuarially Determined Required Contribution: 9.14%
211	Kashunamiut School District							
	Pension:	6/30/2001	1,332	1,531	87%	214	965	22%
	Postemployment Health:	6/30/2001	565	649	87%	90	965	9%
								FY02 Actuarially Determined Required Contribution: 9.36%
214	Saint Mary's, City of							
	Pension:	6/30/2001	558	687	81%	136	384	35%
	Postemployment Health:	6/30/2001	237	292	81%	57	384	15%
								FY02 Actuarially Determined Required Contribution: 12.24%
215	Homer, City of							
	Pension:	6/30/2001	15,234	14,110	108%	-960	3,325	-29%
	Postemployment Health:	6/30/2001	6,451	5,975	108%	-407	3,325	-12%
								FY02 Actuarially Determined Required Contribution: 2.42%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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:	6/30/2001	359	331	108%	-24	93	-26%
	Postemployment Health:	6/30/2001	152	140	108%	-10	93	-11%
								FY02 Actuarially Determined Required Contribution: 13.00%
218	Special Education Service Agency							
	Pension:	6/30/2001	951	934	102%	-7	464	-1%
	Postemployment Health:	6/30/2001	404	396	102%	-4	464	-1%
								FY02 Actuarially Determined Required Contribution: 3.55%
219	Bartlett Regional Hospital							
	Pension:	6/30/2001	23,798	23,965	99%	424	15,344	3%
	Postemployment Health:	6/30/2001	10,077	10,147	99%	179	15,344	1%
								FY02 Actuarially Determined Required Contribution: 7.81%
220	Northwest Arctic Borough							
	Pension:	6/30/2001	1,121	885	127%	-224	652	-34%
	Postemployment Health:	6/30/2001	476	375	127%	-96	652	-15%
								FY02 Actuarially Determined Required Contribution: 9.33%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
221 Saint Mary's School District							
Pension:	6/30/2001	1,622	1,326	122%	-278	273	-102%
Postemployment Health:	6/30/2001	688	562	122%	-119	273	-43%
							FY02 Actuarially Determined Required Contribution: 0.00%
222 Selawik City Council							
Pension:	6/30/2001	25	48	52%	24	210	11%
Postemployment Health:	6/30/2001	11	21	53%	10	210	5%
							FY02 Actuarially Determined Required Contribution: 7.93%
223 Bristol Bay Housing Authority							
Pension:	6/30/2001	709	875	81%	174	1,061	16%
Postemployment Health:	6/30/2001	301	372	81%	74	1,061	7%
							FY02 Actuarially Determined Required Contribution: 9.10%
224 Copper River Basin Housing Authority							
Pension:	6/30/2001	534	570	94%	42	705	6%
Postemployment Health:	6/30/2001	227	242	94%	18	705	3%
							FY02 Actuarially Determined Required Contribution: 8.83%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
225	Skagway City School District							
	Pension:	6/30/2001	663	742	89%	86	248	35%
	Postemployment Health:	6/30/2001	282	315	90%	36	248	14%
	FY02 Actuarially Determined Required Contribution:							14.27%
227	Klawock, City of							
	Pension:	6/30/2001	1,075	894	120%	-169	476	-36%
	Postemployment Health:	6/30/2001	456	379	120%	-72	476	-15%
	FY02 Actuarially Determined Required Contribution:							4.23%
228	Petersburg City School District							
	Pension:	6/30/2001	1,672	1,488	112%	-166	840	-20%
	Postemployment Health:	6/30/2001	708	631	112%	-69	840	-8%
	FY02 Actuarially Determined Required Contribution:							1.44%
230	Aleutians East Borough							
	Pension:	6/30/2001	673	868	77%	203	619	33%
	Postemployment Health:	6/30/2001	286	368	78%	85	619	14%
	FY02 Actuarially Determined Required Contribution:							10.45%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
232 Bering Straits CRSA							
Pension:	6/30/2001	96	201	48%	106	58	181%
Postemployment Health:	6/30/2001	42	85	49%	44	58	75%
							FY02 Actuarially Determined Required Contribution: 21.19%
235 Huslia, City of							
Pension:	6/30/2001	182	242	75%	62	80	78%
Postemployment Health:	6/30/2001	78	103	76%	26	80	32%
							FY02 Actuarially Determined Required Contribution: 3.27%
237 Kaltag, City of							
Pension:	6/30/2001	33	42	79%	9	26	35%
Postemployment Health:	6/30/2001	14	19	74%	5	26	19%
							FY02 Actuarially Determined Required Contribution: 3.46%
240 Haines Borough School District							
Pension:	6/30/2001	739	825	90%	94	625	15%
Postemployment Health:	6/30/2001	313	350	89%	41	625	6%
							FY02 Actuarially Determined Required Contribution: 9.75%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
241	Noorvik, City of							
	Pension:	6/30/2001	247	208	119%	-37	286	-13%
	Postemployment Health:	6/30/2001	105	88	119%	-16	286	-6%
	FY02 Actuarially Determined Required Contribution:							9.40%
242	Elim, City of							
	Pension:	6/30/2001	127	113	113%	-13	112	-12%
	Postemployment Health:	6/30/2001	54	48	111%	-5	112	-4%
	FY02 Actuarially Determined Required Contribution:							7.97%
243	Atka, City of							
	Pension:	6/30/2001	25	49	51%	25	47	52%
	Postemployment Health:	6/30/2001	12	22	55%	10	47	21%
	FY02 Actuarially Determined Required Contribution:							12.55%
244	Aleutians East Borough School District							
	Pension:	6/30/2001	1,225	1,570	78%	358	874	41%
	Postemployment Health:	6/30/2001	520	665	78%	150	874	17%
	FY02 Actuarially Determined Required Contribution:							11.48%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
245 Aleutians West CRSA							
Pension:	6/30/2001	81	102	80%	22	48	45%
Postemployment Health:	6/30/2001	35	44	80%	9	48	18%
							FY02 Actuarially Determined Required Contribution: 13.12%
246 Delta/Greely School District							
Pension:	6/30/2001	2,295	2,250	102%	-20	948	-2%
Postemployment Health:	6/30/2001	972	954	102%	-8	948	-1%
							FY02 Actuarially Determined Required Contribution: 7.88%
247 Lake & Peninsula Borough							
Pension:	6/30/2001	491	668	74%	182	337	54%
Postemployment Health:	6/30/2001	209	283	74%	76	337	23%
							FY02 Actuarially Determined Required Contribution: 13.75%
248 Yakutat, City & Borough of							
Pension:	6/30/2001	731	795	92%	72	341	21%
Postemployment Health:	6/30/2001	310	337	92%	31	341	9%
							FY02 Actuarially Determined Required Contribution: 7.39%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
249	Unalakleet, City of							
	Pension:	6/30/2001	481	459	105%	-17	214	-8%
	Postemployment Health:	6/30/2001	204	195	105%	-7	214	-3%
								FY02 Actuarially Determined Required Contribution: 7.55%
251	Klawock City School District							
	Pension:	6/30/2001	434	576	75%	146	396	37%
	Postemployment Health:	6/30/2001	184	244	75%	62	396	16%
								FY02 Actuarially Determined Required Contribution: 9.40%
255	Alaska Gateway School District							
	Pension:	6/30/2001	1,495	1,436	104%	-43	1,030	-4%
	Postemployment Health:	6/30/2001	633	609	104%	-17	1,030	-2%
								FY02 Actuarially Determined Required Contribution: 5.81%
256	Saint George, City of							
	Pension:	6/30/2001	1,981	1,877	106%	-82	362	-23%
	Postemployment Health:	6/30/2001	840	796	105%	-35	362	-10%
								FY02 Actuarially Determined Required Contribution: 0.00%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
257 Pelican School District							
Pension:	6/30/2001	237	258	92%	24	77	31%
Postemployment Health:	6/30/2001	101	110	92%	10	77	13%
							FY02 Actuarially Determined Required Contribution: 6.71%
258 Denali Borough							
Pension:	6/30/2001	231	577	40%	348	139	250%
Postemployment Health:	6/30/2001	99	245	40%	147	139	106%
							FY02 Actuarially Determined Required Contribution: 29.00%
259 Allakaket, City of							
Pension:	6/30/2001	102	66	154%	-35	56	-61%
Postemployment Health:	6/30/2001	44	29	153%	-15	56	-26%
							FY02 Actuarially Determined Required Contribution: 0.00%
260 Kachemak, City of							
Pension:	6/30/2001	23	24	97%	1	25	4%
Postemployment Health:	6/30/2001	11	11	101%	0	25	0%
							FY02 Actuarially Determined Required Contribution: 20.74%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
262	Cook Inlet Housing Authority							
	Pension:	6/30/2001	1,556	1,758	89%	219	1,623	13%
	Postemployment Health:	6/30/2001	660	745	89%	92	1,623	6%
								FY02 Actuarially Determined Required Contribution: 6.18%
263	Interior Regional Housing Authority							
	Pension:	6/30/2001	860	1,033	83%	182	1,150	16%
	Postemployment Health:	6/30/2001	365	438	83%	77	1,150	7%
								FY02 Actuarially Determined Required Contribution: 9.13%
264	Yakutat City School District							
	Pension:	6/30/2001	359	431	83%	76	411	19%
	Postemployment Health:	6/30/2001	153	183	84%	32	411	8%
								FY02 Actuarially Determined Required Contribution: 8.41%
265	Kake City School District							
	Pension:	6/30/2001	342	411	83%	72	274	26%
	Postemployment Health:	6/30/2001	146	175	83%	31	274	11%
								FY02 Actuarially Determined Required Contribution: 12.24%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
266	Quinhagak, City of							
	Pension:	6/30/2001	19	18	107%	-1	49	-2%
	Postemployment Health:	6/30/2001	9	9	101%	0	49	0%
								FY02 Actuarially Determined Required Contribution: 12.33%
267	Aleutian Housing Authority							
	Pension:	6/30/2001	411	563	73%	156	564	28%
	Postemployment Health:	6/30/2001	175	238	73%	65	564	12%
								FY02 Actuarially Determined Required Contribution: 11.12%
270	Bering Straits Regional Housing Authority							
	Pension:	6/30/2001	513	731	70%	224	816	27%
	Postemployment Health:	6/30/2001	218	310	70%	94	816	12%
								FY02 Actuarially Determined Required Contribution: 9.03%
271	Egegik, City of							
	Pension:	6/30/2001	79	63	125%	-15	98	-15%
	Postemployment Health:	6/30/2001	34	28	123%	-6	98	-6%
								FY02 Actuarially Determined Required Contribution: 3.28%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
275	Ilisagvik College							
	Pension:	6/30/2001	3,140	3,093	102%	-13	4,963	0%
	Postemployment Health:	6/30/2001	1,330	1,311	101%	-5	4,963	0%
							FY02 Actuarially Determined Required Contribution:	8.22%
276	North Pacific Rim Housing Authority							
	Pension:	6/30/2001	276	340	81%	67	788	9%
	Postemployment Health:	6/30/2001	117	144	81%	29	788	4%
							FY02 Actuarially Determined Required Contribution:	9.04%
277	Take, City of							
	Pension:	6/30/2001	108	137	79%	31	261	12%
	Postemployment Health:	6/30/2001	46	58	79%	13	261	5%
							FY02 Actuarially Determined Required Contribution:	8.90%
278	Saxman Seaport							
	Pension:	6/30/2001	24	53	45%	30	107	28%
	Postemployment Health:	6/30/2001	11	24	46%	13	107	12%
							FY02 Actuarially Determined Required Contribution:	9.70%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)	
279	Tlingit-Haida Regional Housing Authority							
	Pension:	6/30/2001	366	998	37%	636	1,647	39%
	Postemployment Health:	6/30/2001	156	423	37%	269	1,647	16%
								FY02 Actuarially Determined Required Contribution: 8.75%
281	Baranof Island Housing Authority							
	Pension:	6/30/2001	59	58	101%	0	364	0%
	Postemployment Health:	6/30/2001	26	25	105%	-1	364	0%
								FY02 Actuarially Determined Required Contribution: 8.26%
282	Delta Junction, City of							
	Pension:	6/30/2001	23	65	35%	43	149	28%
	Postemployment Health:	6/30/2001	11	28	40%	17	149	11%
								FY02 Actuarially Determined Required Contribution: 8.26%
283	Anderson, City of							
	Pension:	6/30/2001	109	0	100%	-108	29	-376%
	Postemployment Health:	6/30/2001	47	1	4751%	-46	29	-159%
								FY02 Actuarially Determined Required Contribution: 8.26%

* in thousands

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

	Actuarial Valuation Date	Actuarial Value of Assets* (a)	Actuarial Accrued Liab. (AAL) Proj. 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)
284 Inter-island Ferry Authority							
Pension:	6/30/2001	0	2	0%	2	71	3%
Postemployment Health:	6/30/2001	1	1	101%	0	71	0%
							FY02 Actuarially Determined Required Contribution: 8.26%
State & Political Subdivisions							
Pension:	6/30/2001	5,579,440	5,528,026	101%	51,414	1,360,401	4%
Postemployment Health:	6/30/2001	2,362,316	2,340,548	101%	21,768	1,360,401	2%
							FY02 Actuarially Determined Required Contribution: 6.75%

* in thousands

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