

State of Alaska

# Department of Administration

Division of Retirement and Benefits

## Presentation to the Senate Finance Committee

- Alaska Supplement Benefits System-Annuity Plan/PERS Normal Cost and Delinquent Employers
- Kathy Lea, Director
- David Kershner, State Actuary, Gallagher
- April 14, 2025



# Alaska Supplemental Benefits System



# Alaska Supplement Benefits System- Annuity Plan (SBS)

## History

- In 1979, the Legislature created the Alaska Supplemental Benefits System
- Participation was open to any government employer participating in the Public Employees' Retirement System who wished to use SBS as a replacement to Social Security upon withdrawal from that plan or who had never participated in Social Security
- In 1980, the State of Alaska held a referendum vote with its employees to cease participation in the federal Social Security System and to enter the SBS as its Social Security Replacement Plan
- Participation in SBS began for State employees on February 1, 1980
- Participation in SBS Annuity is mandatory; employees pay 6.13% of wages which is matched 100% by the employer; total contributions to the account are 12.26% of wages; participants are immediately 100% vested
- SBS is comprised of an annuity plan as well as a voluntary benefits plan that includes voluntary supplemental health, death and disability benefits; members electing any of the voluntary benefits have premiums take on a pre-tax basis from their paychecks; members have a yearly open enrollment to choose from these benefits



# SBS Investment Options-Target Date (TD) Funds

Initially, contributions are automatically invested in one of the Alaska Target Retirement Trusts or the Alaska Balanced Trust, based on the employee's year of birth. Each Target Retirement Trust offers a professionally selected, diversified portfolio in a single investment option. The mix of assets automatically adjusts to become more conservative as the target retirement date approaches, and they are automatically rebalanced.

Year of Birth	Default Option
1942 or before	Alaska Balanced Trust
1943-1947	TD 2010 Trust
1948-1952	TD 2015 Trust
1953-1957	TD 2020 Trust
1958-1962	TD 2025 Trust
1963-1967	TD 2030 Trust

Year of Birth	Default Option
1968-1972	TD 2035 Trust
1973-1977	TD 2040 Trust
1978-1982	TD 2045 Trust
1983-1987	TD 2050 Trust
1988-1992	TD 2055 Trust
1993-1997	TD 2060 Trust
1998 or after	TD 2065 Trust



# SBS Investment Options Other Than Default

U.S. Small-Cap Trust1

S&P SmallCap 600® Equity Index Fund

Mid Capitalization Equity Index Fund

International Equity Fund

World Equity Ex-US Index Fund

Environmental, Social, and Governance Fund

Russell 3000 Index Fund

S&P 500® Stock Index Fund

Strategic Completion Fund

Alaska Long-Term Balanced Trust

FIAM Core Plus CIT Class

Passive U.S. Bond Index Fund

Stable Value Fund

State Street Treasury Money Market Fund – Inst.



# Withdrawal (Disbursement) Options

Participants must be terminated from employment for 60 days before a withdrawal of funds is allowed. The only exception to payment eligibility earlier than 60 days after termination is for a qualified hardship. The following withdrawal options are available:

- » Deferred payment until you reach the age for a required minimum distribution (usually age 73)
- » Lump-sum payment (full or partial)
- » Five-, 10- and 15-year period-certain annuity
- » Single life annuity
- » Single life annuity with 10- or 15-year period-certain
- » 50% or 100% joint/survivor annuity
- » Periodic payment
- » Direct rollover to a traditional IRA or Roth IRA or other qualified or eligible plan
- » Lump-sum payment



# SBS Employee Balances

Account Balance	SBS	Def Comp	PERS DCR	TRS DCR
<b>\$100,000 or less</b>	9,354	38,702	44,454	7,932
\$100,001-\$300,000	1,937	8,479	7,962	3,217
\$300,001-\$500,000	556	3,098	942	673
\$500,001-\$800,000	556	2,731	313	102
\$800,001-\$1,000,000	172	690	13	0
\$1,001,000-\$1,500,000	118	435	2	0
\$1,501,000-\$2,000,000	15	53	0	0
\$2,000,001-\$2,500,000	6	6	0	0
\$2,500,000-\$3,100,000	1	3	0	0
\$3,100,001-\$4,700,000	2	1	0	0

Please see Appendix A for further details





# Employer Participation





# Employer Participation

PERS	SBS	SSA	DCP	PERS ONLY
154	21	85	17	48

*Public Employee Retirement System (PERS)*

*Supplemental Annuity Plan (SBS)*

*Social Security Administration (SSA)*

*Defined Contribution Plan (DCP)*

Please refer to Appendix B for details



# PERS Delinquent Employers



# Delinquent Employers

	FUND	Employer	Date of Delinquency	Status
1	P	CITY OF KIVALINA	4/30/2003	Historical Delinquent
2	P	CITY OF SELAWIK	1/15/2005	Historical Delinquent
3	P	CITY OF HOOPER BAY	11/4/2005	Historical Delinquent
4	P	CITY OF ALLAKAKET	10/26/2007	Historical Delinquent
5	P	CITY OF MEKORYUK	9/15/2008	Historical Delinquent
6	P	CITY OF NOORVIK	10/17/2008	Historical Delinquent
7	P	CITY OF SAINT GEORGE	6/6/2009	Historical Delinquent
8	P	CITY OF KOYUK	2/1/2010	Historical Delinquent
9	P	CITY OF ELIM	8/31/2016	Historical Delinquent
10	P	CITY OF TANANA	8/19/2018	Interest accruing
11	P	CITY OF ANDERSON	11/24/2019	Interest accruing
12	P	HYDABURG CITY SD	12/31/2022	Interest accruing
13	P	CITY OF NENANA	1/21/2023	Interest accruing
14	T	TANANA CITY SD	5/26/2023	pending merger with Yukon Koyukuk SD
15	P	SAXMAN SEAPORT	6/30/2023	Interest accruing
16	P	TANANA CITY SD	7/4/2023	pending merger with Yukon Koyukuk SD
17	P	CITY OF ATKA	2/29/2024	Interest accruing
18	P	CITY OF SHAKTOOLIK	6/30/2026	Interest accruing



# Delinquent Employer Process

## Defined Contribution Only Employer

1. A political subdivision or public organization may request that its participation in the plan be terminated after an adoption of a resolution by their governing body
2. If contributions are not transmitted to the plan, it is in default, and participation in the plan is terminated
3. Upon termination, the amount necessary to actuarially fund the costs to the plan for terminated employees is determined (included cost of health insurance, disability or death benefits); this is their termination cost (AS 39.35.958)

## Defined Benefit/Defined Contribution Employer

1. In addition to termination costs, terminated employers must pay each payroll period and amount representing the past service rate on the total base salaries of the positions terminated or the 2008 salary floor, whichever is greater; this payment will continue until the past service liability of the plan is extinguished (AS 39.35.625)



# **Department of Administration**

Championing improvement in the State's performance and results.



For more information, please contact Forrest Wolfe at [forrest.wolfe@alaska.gov](mailto:forrest.wolfe@alaska.gov)

## APPENDIX A

**SBS Account Balances**  
**Prepared by Kathy Lea**  
**Division of Retirement and Benefits**  
**April 14, 2025**

Balance	SBS	Def Comp	PERS DCR	TRS DCR
\$0-\$100,00.00	9,354	38,702	44,454	7,932
\$100,000.00-\$200,000.00	1,336	5,370	5,794	2,090
\$200,000.00-\$300,000.00	601	3,109	2,168	1,127
\$300,000.00-\$400,000.00	339	1,937	720	589
\$400,000.00-\$500,000.00	217	1,161	222	84
\$500,000.00-\$600,000.00	150	794	62	16
\$600,000.00-\$700,000.00	112	464	20	2
\$700,000.00-\$800,000.00	77	312	9	
\$800,000.00-\$900,000.00	51	220	2	
\$900,000.00-\$1,000,000.00	44	158	2	
\$1,000,000.00-\$1,100,000.00	28	105		
\$1,100,000.00-\$1,200,000.00	22	68		
\$1,200,000.00-\$1,300,000.00	11	40		
\$1,300,000.00-\$1,400,000.00	8	29		
\$1,400,000.00-\$1,500,000.00	5	35		
\$1,500,000.00-\$1,600,000.00	6	22		
\$1,600,000.00-\$1,700,000.00	4	19		
\$1,700,000.00-\$1,800,000.00	4	4		
\$1800,000.00-\$1,900,000.00	1	4		
\$1900,000.00-\$2,000,000.00		4		
\$2,000,000.00-2,100,000.00	4	4		
\$2,100,000.00-\$2,200,000.00	1			
\$2,200,000.00-\$2,300,000.00		2		
\$2,400,000.00-\$2,500,000.00	1			
\$2,500,000.00-\$2,600,000.00	1	1		
\$2,600,000.00-\$2,700,000.00		1		
\$3,000,000.00-\$3,100,000.00		1		
\$3,900,000.00-\$4,000,000.00	1			
\$4,600,000.00-\$4,700,000.00	1			
<b>Participant Totals</b>	<b>12,379</b>	<b>52,566</b>	<b>53,453</b>	<b>11,840</b>

## APPENDIX B

### Example SBS Balance over Career Employment

Prepared by Kathy Lea

Division of Retirement and Benefits

April 14, 2025

	Salary w/2.25% Incr	EE Contrib	ER Contribs	Total Contribs	7.25% Annual Int	Account Balance
1	<b>\$60,000.00</b>	\$3,678.00	\$3,678.00	\$7,356.00	\$533.31	\$7,889.31
2	\$61,350.00	\$3,760.76	\$3,760.76	\$15,410.82	\$1,117.28	\$16,528.10
3	\$62,730.38	\$3,845.37	\$3,845.37	\$24,218.85	\$1,755.87	\$25,974.71
4	\$64,141.81	\$3,931.89	\$3,931.89	\$33,838.50	\$2,453.29	\$36,291.79
5	\$65,585.00	\$4,020.36	\$4,020.36	\$44,332.51	\$3,214.11	\$47,546.62
6	\$67,060.66	\$4,110.82	\$4,110.82	\$55,768.26	\$4,043.20	\$59,811.46
7	\$68,569.53	\$4,203.31	\$4,203.31	\$68,218.08	\$4,945.81	\$73,163.89
8	\$70,112.34	\$4,297.89	\$4,297.89	\$81,759.66	\$5,927.58	\$87,687.24
9	\$71,689.87	\$4,394.59	\$4,394.59	\$96,476.42	\$6,994.54	\$103,470.96
10	\$73,302.89	\$4,493.47	\$4,493.47	\$112,457.89	\$8,153.20	\$120,611.09
11	\$74,952.21	\$4,594.57	\$4,594.57	\$129,800.23	\$9,410.52	\$139,210.75
12	\$76,638.63	\$4,697.95	\$4,697.95	\$148,606.64	\$10,773.98	\$159,380.62
13	\$78,363.00	\$4,803.65	\$4,803.65	\$168,987.93	\$12,251.62	\$181,239.55
14	\$80,126.17	\$4,911.73	\$4,911.73	\$191,063.02	\$13,852.07	\$204,915.09
15	\$81,929.01	\$5,022.25	\$5,022.25	\$214,959.58	\$15,584.57	\$230,544.15
16	\$83,772.41	\$5,135.25	\$5,135.25	\$240,814.65	\$17,459.06	\$258,273.71
17	\$85,657.29	\$5,250.79	\$5,250.79	\$268,775.30	\$19,486.21	\$288,261.51
18	\$87,584.58	\$5,368.93	\$5,368.93	\$298,999.38	\$21,677.45	\$320,676.83
19	\$89,555.23	\$5,489.74	\$5,489.74	\$331,656.30	\$24,045.08	\$355,701.38
20	\$91,570.22	\$5,613.25	\$5,613.25	\$366,927.89	\$26,602.27	\$393,530.17
21	\$93,630.55	\$5,739.55	\$5,739.55	\$405,009.27	\$29,363.17	\$434,372.44
22	\$95,737.24	\$5,868.69	\$5,868.69	\$446,109.83	\$32,342.96	\$478,452.79
23	\$97,891.33	\$6,000.74	\$6,000.74	\$490,454.27	\$35,557.93	\$526,012.20
24	\$100,093.88	\$6,135.75	\$6,135.75	\$538,283.71	\$39,025.57	\$577,309.28
25	\$102,345.99	\$6,273.81	\$6,273.81	\$589,856.90	\$42,764.63	\$632,621.53
26	\$104,648.78	\$6,414.97	\$6,414.97	\$645,451.47	\$46,795.23	\$692,246.70
27	\$107,003.38	\$6,559.31	\$6,559.31	\$705,365.31	\$51,138.99	\$756,504.30
28	\$109,410.95	\$6,706.89	\$6,706.89	\$769,918.08	\$55,819.06	\$825,737.14
29	\$111,872.70	\$6,857.80	\$6,857.80	\$839,452.73	\$60,860.32	\$900,313.06
30	\$114,389.84	\$7,012.10	\$7,012.10	\$914,337.25	\$66,289.45	\$980,626.70



## APPENDIX B

### Example SBS Balance over Career Employment

Prepared by Kathy Lea

Division of Retirement and Benefits

April 14, 2025

	Salary w/2.25% Incr	EE Contrib	ER Contribs	Total Contribs	7.25% Annual Int	Account Balance
1	<b>\$70,000.00</b>	\$4,291.00	\$4,291.00	\$8,582.00	\$622.20	\$9,204.20
2	\$71,575.00	\$4,387.55	\$4,387.55	\$17,979.29	\$1,303.50	\$19,282.79
3	\$73,185.44	\$4,486.27	\$4,486.27	\$28,255.32	\$2,048.51	\$30,303.83
4	\$74,832.11	\$4,587.21	\$4,587.21	\$39,478.25	\$2,862.17	\$42,340.42
5	\$76,515.83	\$4,690.42	\$4,690.42	\$51,721.26	\$3,749.79	\$55,471.06
6	\$78,237.44	\$4,795.95	\$4,795.95	\$65,062.97	\$4,717.07	\$69,780.03
7	\$79,997.78	\$4,903.86	\$4,903.86	\$79,587.76	\$5,770.11	\$85,357.87
8	\$81,797.73	\$5,014.20	\$5,014.20	\$95,386.27	\$6,915.50	\$102,301.78
9	\$83,638.18	\$5,127.02	\$5,127.02	\$112,555.82	\$8,160.30	\$120,716.12
10	\$85,520.04	\$5,242.38	\$5,242.38	\$131,200.87	\$9,512.06	\$140,712.94
11	\$87,444.24	\$5,360.33	\$5,360.33	\$151,433.60	\$10,978.94	\$162,412.54
12	\$89,411.74	\$5,480.94	\$5,480.94	\$173,374.42	\$12,569.65	\$185,944.06
13	\$91,423.50	\$5,604.26	\$5,604.26	\$197,152.58	\$14,293.56	\$211,446.14
14	\$93,480.53	\$5,730.36	\$5,730.36	\$222,906.86	\$16,160.75	\$239,067.60
15	\$95,583.84	\$5,859.29	\$5,859.29	\$250,786.18	\$18,182.00	\$268,968.18
16	\$97,734.48	\$5,991.12	\$5,991.12	\$280,950.43	\$20,368.91	\$301,319.33
17	\$99,933.50	\$6,125.92	\$6,125.92	\$313,571.18	\$22,733.91	\$336,305.09
18	\$102,182.01	\$6,263.76	\$6,263.76	\$348,832.61	\$25,290.36	\$374,122.97
19	\$104,481.10	\$6,404.69	\$6,404.69	\$386,932.35	\$28,052.60	\$414,984.95
20	\$106,831.93	\$6,548.80	\$6,548.80	\$428,082.54	\$31,035.98	\$459,118.53
21	\$109,235.64	\$6,696.14	\$6,696.14	\$472,510.82	\$34,257.03	\$506,767.85
22	\$111,693.45	\$6,846.81	\$6,846.81	\$520,461.47	\$37,733.46	\$558,194.92
23	\$114,206.55	\$7,000.86	\$7,000.86	\$572,196.65	\$41,484.26	\$613,680.90
24	\$116,776.20	\$7,158.38	\$7,158.38	\$627,997.66	\$45,529.83	\$673,527.49
25	\$119,403.66	\$7,319.44	\$7,319.44	\$688,166.38	\$49,892.06	\$738,058.45
26	\$122,090.24	\$7,484.13	\$7,484.13	\$753,026.71	\$54,594.44	\$807,621.15
27	\$124,837.27	\$7,652.52	\$7,652.52	\$822,926.20	\$59,662.15	\$882,588.35
28	\$127,646.11	\$7,824.71	\$7,824.71	\$898,237.76	\$65,122.24	\$963,360.00
29	\$130,518.15	\$8,000.76	\$8,000.76	\$979,361.52	\$71,003.71	\$1,050,365.23
30	\$133,454.81	\$8,180.78	\$8,180.78	\$1,066,726.79	\$77,337.69	\$1,144,064.48

### Assumptions

1. Entry Salary of \$60,000
2. Annual salary increases of 2.25%
3. Annual interest rate of 7.25%

## APPENDIX C

Prepared by the Division of Retirement and Benefits  
14-Apr-25

ER NAME	PERS	PERS Effective Date	TRS	SBS	SBS Effective Date	DCP	DCP Effective Date	SSA Status	Section 210 or Section 218	218 Effective Date
ADAK REGION SCHOOL DISTRICT	234		760							
ALASKA GASLINE DEVELOPMENT CORPORATION	299	4/1/2014		525	4/1/2014	604	7/1/2018	Not in SS	210	
ALASKA GATEWAY SCHOOL DISTRICT	255	7/1/1990	766			625	7/1/2019	In SS	218	9/2/1976
ALASKA HOUSING FINANCE CORPORATION	152	11/1/1975						In SS	218	8/25/1975
ALEUTIAN HOUSING AUTHORITY	267	11/17/1993						In SS	218	3/31/1987
ALEUTIANS EAST BOROUGH	230	2/1/1988						Not in SS	210	
ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	244	7/1/1989	780					Not in SS	210	
ANCHORAGE COMMUNITY DEVELOPMENT AUTHORITY	203	7/1/1974						In SS	218	1/1/1952
ANCHORAGE SCHOOL DISTRICT	111	1/1/1968	701					In SS	218	7/1/1953
ANNETTE ISLAND SCHOOL DISTRICT	103	7/1/1976	770					In SS	218	7/1/1976
BARANOF ISLAND HOUSING AUTHORITY	281	4/1/1999	752	513	9/1/1999	610	3/1/2019	Not In SS	210	
BARTLETT REGIONAL HOSPITAL	219	1/1/1970						In SS	218	1/1/1964
BERING STRAIT SCHOOL DISTRICT	104	7/1/1976						In SS	218	7/1/1976
BERING STRAITS REGIONAL HOUSING AUTHORITY	270	2/1/1995						Not in SS	210	
BRISTOL BAY BOROUGH	144	12/1/1973				619		Not in SS	210	
BRISTOL BAY BOROUGH SCHOOL DISTRICT	184	7/1/1979	742					Not in SS	210	
BRISTOL BAY HOUSING AUTHORITY	223	4/1/1987						Not in SS	210	
CHATHAM SCHOOL DISTRICT	105	7/1/1976	768					In SS	218	7/8/1976
CHUGACH SCHOOL DISTRICT	121	7/7/1976	771					Not in SS	210	
JUNEAU, CITY AND BOROUGH OF	126	7/1/1970						In SS	218	1/1/1951
SITKA, CITY AND BOROUGH OF	120	7/1/1970		506	2/1/1983			Not in SS	210	
WRANGELL, CITY AND BOROUGH OF	135	2/1/1975		520	2/1/2009			Not in SS	210	
YAKUTAT, CITY AND BOROUGH OF	248	7/1/1989						In SS	218	1/1/1958
AKUTAN, CITY OF	208	1/1/1985						In SS	218	6/11/1980
ALLAKAKET, CITY OF	259	7/1/1991						Not in SS	210	
ANDERSON, CITY OF	283	11/20/2001						In SS	218	1/1/1976
ANIAK, CITY OF	298	8/1/2008						In SS	218	3/31/2008
ATKA, CITY OF	243	1/1/1989						Not in SS	210	
BARROW, CITY OF	171	7/1/1983						In SS	218	7/1/1972
BETHEL, CITY OF	136	12/1/1973				603	5/1/2018	Not in SS	210	
CORDOVA, CITY OF	148	7/1/1975				624	3/1/2022	In SS	218	1/1/1953
CRAIG, CITY OF	186	7/1/1979						In SS	218	11/1/1965
DELTA JUNCTION, CITY OF	282	11/1/1999						In SS	218	10/1/1974
DILLINGHAM, CITY OF	178	7/1/1978						In SS	218	10/21/1964

ER NAME	PERS	PERS Effective Date	TRS	SBS	SBS Effective Date	DCP	DCP Effective Date	SSA Status	Section 210 or Section 218	218 Effective Date
EGEGIK, CITY OF	271	8/1/1955		519	8/1/1995			Not in SS	210	
ELIM, CITY OF	242	1/1/1988						In SS	218	7/1/1973
FAIRBANKS, CITY OF	129	1/1/1971						Not in SS	210	
FORT YUKON, CITY	183	7/1/1979						In SS	218	1/1/1961
GALENA, CITY OF	192	3/1/1983						In SS	218	7/1/1973
HOMER, CITY OF	215	5/15/1986				609	2/1/2019	In SS	218	4/13/1964
HOONAH, CITY OF	199	6/19/1984						In SS	218	12/1/1951
HOOPER BAY, CITY OF	285	6/1/1987						Not in SS	210	
HUSLIA, CITY OF	235	9/1/1988						In SS	218	10/29/1974
KACHEMAK, CITY OF	260	12/1/1990						Not in SS	210	
KALTAG, CITY OF	237	1/1/1989						Not in SS	210	
KENAI, CITY OF	115	7/1/1969						Not in SS	210	
KETCHIKAN, CITY OF	181	7/1/1978						Not in SS	210	
KING COVE, CITY OF	151	12/1/1974						In SS	218	12/31/1965
KIVALINA, CITY OF	231	6/1/1998						Not in SS	210	
KLAWOCK, CITY OF	227	11/1/1987						In SS	218	1/1/1966
KODIAK, CITY OF	128	9/1/1970						In SS	218	4/1/1957
KOTZEBUE, CITY OF	140	7/1/1974						In SS	218	12/31/1969
KOYUK, CITY OF	287	7/1/1974						Not in SS	210	
MEKORYUK, CITY OF	254	5/1/1990						Not in SS	210	
NENANA, CITY OF	193	12/1/1980						In SS	218	9/8/1959
NOME, CITY OF	139	7/19/1975						In SS	218	12/31/1966
NOORVIK, CITY OF	241	4/1/1989						In SS	218	1/21/1976
NORTH POLE, CITY OF	191	1/1/1981						In SS	218	1/1/1956
PALMER, CITY OF	134	2/1/1982						In SS	218	9/1/1955
PELICAN, CITY OF	200	7/1/1984						In SS	218	7/1/1958
QUINHAGAK, CITY OF	266	1/1/1993						Not in SS	210	
SAINT GEORGE, CITY OF	256	2/1/1991						Not in SS	210	
SAINT PAUL, CITY OF	172	10/1/1977		510	2/1/1983			Not in SS	210	
SAND POINT, CITY OF S	176	1/1/1978						Not in SS	210	
SAXMAN, CITY OF	198	3/1/1983						In SS	218	4/1/1972
SELAWIK, CITY OF	222	11/1/1986						In SS	218	7/1/1974
SELDOVIA CITY OF	286	6/1/2001						In SS	218	1/1/1952
SEWARD, CITY OF	182	1/1/1979						In SS	218	2/1/1952
SHAKTOOLIK, CITY OF	291	10/1/2002						Not in SS	210	
SOLDOTNA, CITY OF	123	7/1/1969						In SS	218	7/1/1968
TANANA, CITY OF	169	6/1/1982						Not in SS	210	
THORNE BAY, CITY OF	206	10/1/1984				615	7/19/2020	Not in SS	210	
TOKSOOK BAY, CITY OF	280	12/1/1998						In SS	218	7/1/1973
UNALASKA, CITY OF	179	7/1/1978						In SS	218	12/31/1965

ER NAME	PERS	PERS Effective Date	TRS	SBS	SBS Effective Date	DCP	DCP Effective Date	SSA Status	Section 210 or Section 218	218 Effective Date
UPPER KALSKAG, CITY OF	290	6/1/2002						Not in SS	210	
VALDEZ, CITY OF VALDEZ	107	1/1/1972						Not in SS	210	
WASILLA, CITY OF	131	1/1/1982		507	7/1/1987			Not in SS	210	
WHITTIER, CITY OF	202	7/1/1984						Not in SS	210	
COOK INLET HOUSING AUTHORITY	262	4/1/1992		518	5/1/1992			Not in SS	210	
COPPER RIVER BASIN REGIONAL HOUSING AUTHORITY	224	5/1/1987		515	5/1/1987	612	8/1/2019	Not in SS	210	
COPPER RIVER SCHOOL DISTRICT	112	7/1/1976	767					In SS	218	7/1/1976
CORDOVA CITY SCHOOL DISTRICT	185	7/1/1979	704					In SS	218	1/1/1956
CORDOVA COMMUNITY MEDICAL CENTER	163	7/1/1993				623		In SS	218	1/1/1953
CRAIG CITY SCHOOL DISTRICT	204	8/1/1984	705					In SS	218	7/1/1956
DELTA/GREELY SCHOOL DISTRICT	246	7/1/1989	765					In SS	218	7/1/1976
DENALI BOROUGH	258	12/7/1990		523	4/1/2020	606	8/1/2018	Not in SS	210	
DENALI BOROUGH SCHOOL DISTRICT	118	7/1/1976	764	505	7/1/1997	605	7/1/2018	Not in SS	210	
DILLINGHAM CITY SCHOOL DISTRICT	205	10/1/1984	744					In SS	218	9/1/1963
FAIRBANKS NORTH STAR BOROUGH	116	7/1/1969						In SS	218	7/13/1964
FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT	117	7/1/1969	706					In SS	218	1/1/1951
GALENA CITY SCHOOL DISTRICT	141	9/1/1973	735					In SS	218	9/1/1973
HAINES BOROUGH	189	11/1/2022		511	11/12/2022	620		Not in SS	210	
HAINES BOROUGH SCHOOL DISTRICT	240	7/1/1989	707	524	5/1/2012			Not in SS	210	
HOONAH CITY SCHOOL DISTRICT	138	7/1/1974	708					In SS	218	4/1/1954
HYDABURG CITY SCHOOL DISTRICT	168	8/30/1982	709					Not in SS	210	
IDITAROD AREA SCHOOL DISTRICT	124	7/1/1976	761					In SS	218	7/1/1976
ILISAGVIK COLLEGE	275	7/1/1996						In SS	218	7/1/1972
INTERIOR REGIONAL HOUSING AUTHORITY	263	7/1/1992						Not in SS	210	
INTER-ISLAND FERRY AUTHORITY	284	4/1/2001		514	1/1/2006	602	5/1/2018	Not in SS	210	
JUNEAU BOROUGH SCHOOL DISTRICT	108	7/1/1970	710					In SS	218	1/1/1952
KAKE CITY SCHOOL DISTRICT	265	11/1/1992	712			613	12/1/2019	In SS	218	9/1/1962
KASHUNAMIUT SCHOOL DISTRICT	211	1/1/1986	777					Not in SS	210	
KENAI PENINSULA BOROUGH	180	7/1/1978						In SS	218	1/1/1964
KENAI PENINSULA BOROUGH SCHOOL DISTRICT	190	7/1/1980	746					In SS	218	9/1/1960
KETCHIKAN GATEWAY BOROUGH	122	7/1/1970				608	12/1/2018	In SS	218	1/1/1951
KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT	177	7/1/1978	714					In SS	218	1/1/1952
KLAWOCK CITY SCHOOL DISTRICT	251	1/1/1990	717					In SS	218	1/1/1956
KODIAK ISLAND BOROUGH	174	1/1/1978				618	Not listed on DCP	In SS	218	1/1/1964
KODIAK ISLAND BOROUGH SCHOOL DISTRICT	158	7/1/1976	718					In SS	218	1/1/1955
KUSPUK SCHOOL DISTRICT	125	7/1/1976	755					In SS	218	7/1/1976
LAKE AND PENINSULA BOROUGH	247	5/1/1989		517	3/1/1990	622	3/1/2022	Not in SS	210	
LAKE AND PENINSULA BOROUGH SCHOOL DISTRICT	164	7/1/1976	757					Not in SS	210	
LOWER KUSKOKWIM SCHOOL DISTRICT	157	7/1/1976	754					In SS	218	7/1/1976
LOWER YUKON SCHOOL DISTRICT	153	7/1/1976	753					In SS	218	7/1/1976

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MATANUSKA-SUSITNA BOROUGH	109	1/1/1968		502	2/1/1983			Not in SS	210	
MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT	110	1/1/1986	722	503	2/1/1983			Not in SS	210	
MUNICIPALITY OF ANCHORAGE	173	9/15/1975						In SS	218	1/1/1952
MUNICIPALITY OF SKAGWAY	296	10/1/2007						In SS	218	7/1/2010
NENANA CITY SCHOOL DISTRICT	196	7/1/1981	719					In SS	218	1/1/1955
NOME CITY SCHOOL DISTRICT	149	7/19/1975	720					In SS	218	1/1/1953
NOME JOINT UTILITY SYSTEM	175	8/23/1974						In SS	218	1/1/1952
NORTH PACIFIC FISHERY MANAGEMENT COUNCIL	170	7/2/1977				614	1/1/2020	Not in SS	210	
NORTH PACIFIC RIM HOUSING AUTHORITY	276	1/1/198						In SS	218	1/1/1951
NORTH SLOPE BOROUGH	145	7/1/1972						In SS	218	7/1/1972
NORTH SLOPE BOROUGH SCHOOL DISTRICT	161	9/1/1976	736					In SS	218	6/30/2000
NORTHWEST ARCTIC BOROUGH	220	6/1/1986				616		Not in SS	210	
NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT	154	7/1/1976	751					Not in SS	210	
NORTHWEST INUPIAT HOUSING AUTHORITY	288	10/1/2001						Not in SS	210	
PELICAN CITY SCHOOL DISTRICT	257	7/1/1990	723					In SS	218	7/1/1958
PETERSBURG BOROUGH	143	1/1/1975						Not in SS	210	
PETERSBURG CITY SCHOOL DISTRICT	228		724					Not in SS	210	
PETERSBURG MEDICAL CENTER	187	1/1/1957				611	7/1/2019	Not in SS	210	
PRIBILOF SCHOOL DISTRICT	156	7/1/1976	759					In SS	218	7/1/1976
SAINT MARY'S SCHOOL DISTRICT	221	4/1/2020	748					In SS	218	7/1/1972
SITKA SCHOOL DISTRICT	133	1/1/1973	727	508	1/1/1983	617		Not in SS	210	
SKAGWAY CITY SCHOOL DISTRICT	225	7/1/1987	728					Not in SS	210	
SOUTHEAST ISLAND SCHOOL DISTRICT	155	7/1/1976	769					In SS	218	7/1/1976
SOUTHEAST REGIONAL RESOURCE CENTER	167	11/1/1976	743					In SS	218	8/1/1976
SOUTHWEST REGION SCHOOL DISTRICT	102	10/1/1976	756					Not in SS	210	
SPECIAL EDUCATION SERVICE AGENCY	218	9/1/1986	779	512	7/1/1998			Not in SS	210	
STATE OF ALASKA	101		737	501		601		Not in SS	210	
TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	293	7/1/2004						In SS	218	7/1/2004
TANANA SCHOOL DISTRICT	166	11/1/1982	775			607	10/1/2018	Not in SS	210	
TLINGIT-HAIDA REGIONAL HOUSING AUTHORITY	279	10/1/1998						Not in SS	210	
UNALASKA CITY SCHOOL DISTRICT	209	1/1/1985	729					In SS	218	9/1/1957
UNIVERSITY OF ALASKA	113	2/1/1969	733					In SS	218	7/1/1952
VALDEZ CITY SCHOOL DISTRICT	137	7/1/1974	730					Not in SS	210	
WRANGELL PUBLIC SCHOOLS	146	2/1/1975	731	522	2/1/2009			Not in SS	210	
YAKUTAT SCHOOL DISTRICT	264	7/1/1992	732					In SS	218	1/1/1957
YUKON / KOYUKUK SCHOOL DISTRICT	160	8/19/1976	762					Not in SS	210	
YUKON FLATS SCHOOL DISTRICT	159	7/1/1976	763					In SS	218	7/1/1976
YUPIIT SCHOOL DISTRICT	195	9/1/2002	778					In SS	218	9/1/1985