

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

Disclosure for G.A.S.B. Nos. 26 & 27 ('000's Omitted)
As of June 30, 2001

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
101 State of Alaska								
Pension:	6/30/1991	1,160,504	1,404,684	83%	244,180	554,617	44%	15.84%
	6/30/1992	1,358,895	1,567,952	87%	209,058	578,710	36%	15.00%
	6/30/1993	1,551,972	1,688,789	92%	136,817	591,733	23%	15.71%
	6/30/1994	1,763,383	1,923,079	92%	159,695	602,862	26%	15.43%
	6/30/1995	1,903,695	2,041,220	93%	137,525	603,813	23%	14.24%
	6/30/1996	2,077,167	2,008,727	103%	(68,440)	619,493	-11%	13.50%
	6/30/1997	2,373,122	2,281,287	104%	(91,834)	617,556	-15%	9.43%
	6/30/1998	2,589,491	2,538,706	102%	(50,785)	622,044	-8%	8.50%
	6/30/1999	2,725,541	2,610,855	104%	(114,686)	640,906	-18%	8.13%
	6/30/2001	3,090,181	3,104,978	100%	14,797	681,819	2%	7.19%
Postemployment Health:	6/30/1991	429,249	519,567	83%	90,318	554,617	16%	15.84%
	6/30/1992	499,652	576,520	87%	76,868	578,710	13%	15.00%
	6/30/1993	608,325	661,953	92%	53,628	591,733	9%	15.71%
	6/30/1994	648,869	707,631	92%	58,763	602,862	10%	15.43%
	6/30/1995	715,426	767,109	93%	51,683	603,813	9%	14.24%
	6/30/1996	800,455	774,081	103%	(26,374)	619,493	-4%	13.50%
	6/30/1997	884,487	850,259	104%	(34,228)	617,556	-6%	9.43%
	6/30/1998	1,032,722	1,012,469	102%	(20,253)	622,044	-3%	8.50%
	6/30/1999	1,104,905	1,058,412	104%	(46,493)	640,906	-7%	8.13%
	6/30/2001	1,308,371	1,314,639	100%	6,268	681,819	1%	7.19%

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102 Southwest Regional School District								
Pension:	6/30/1991	2,970	2,488	119%	(482)	1,749	-28%	7.92%
	6/30/1992	3,456	2,879	120%	(578)	1,870	-31%	4.56%
	6/30/1993	3,827	3,106	123%	(721)	1,803	-40%	1.32%
	6/30/1994	4,311	3,518	123%	(792)	2,047	-39%	0.98%
	6/30/1995	4,538	3,742	121%	(796)	1,994	-40%	0.00%
	6/30/1996	4,517	3,795	119%	(721)	1,864	-39%	0.00%
	6/30/1997	4,933	4,192	118%	(740)	1,878	-39%	0.00%
	6/30/1998	4,956	4,871	102%	(85)	2,390	-4%	5.00%
	6/30/1999	5,410	5,366	101%	(44)	2,804	-2%	5.22%
	6/30/2001	6,107	5,913	103%	(194)	3,244	-6%	8.55%
Postemployment Health:	6/30/1991	1,098	920	119%	(178)	1,749	-10%	7.92%
	6/30/1992	1,271	1,058	120%	(212)	1,870	-11%	4.56%
	6/30/1993	1,500	1,218	123%	(282)	1,803	-16%	1.32%
	6/30/1994	1,586	1,295	123%	(292)	2,047	-14%	0.98%
	6/30/1995	1,705	1,406	121%	(299)	1,994	-15%	0.00%
	6/30/1996	1,740	1,463	119%	(278)	1,864	-15%	0.00%
	6/30/1997	1,838	1,563	118%	(276)	1,878	-15%	0.00%
	6/30/1998	1,977	1,943	102%	(34)	2,390	-1%	5.00%
	6/30/1999	2,194	2,176	101%	(18)	2,804	-1%	5.22%
	6/30/2001	2,586	2,505	103%	(81)	3,244	-2%	8.55%

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103	Annette Island School District							
Pension:	6/30/1991	1,142	1,013	113%	(129)	617	-21%	13.30%
	6/30/1992	1,369	1,545	89%	176	1,289	14%	9.89%
	6/30/1993	1,536	1,290	119%	(246)	599	-41%	3.45%
	6/30/1994	1,629	1,391	117%	(238)	700	-34%	12.61%
	6/30/1995	1,933	1,592	121%	(341)	772	-44%	0.00%
	6/30/1996	2,010	1,521	132%	(489)	1,014	-48%	0.00%
	6/30/1997	2,429	1,806	134%	(623)	950	-66%	0.00%
	6/30/1998	2,639	2,048	129%	(591)	983	-60%	3.95%
	6/30/1999	2,752	2,151	128%	(601)	794	-76%	2.12%
	6/30/2001	2,940	2,448	120%	(492)	658	-75%	0.00%
Postemployment Health:	6/30/1991	423	375	113%	(48)	617	-8%	13.30%
	6/30/1992	503	568	89%	65	1,289	5%	9.89%
	6/30/1993	602	506	119%	(96)	599	-16%	3.45%
	6/30/1994	599	512	117%	(87)	700	-12%	12.61%
	6/30/1995	726	598	121%	(128)	772	-17%	0.00%
	6/30/1996	774	586	132%	(188)	1,014	-19%	0.00%
	6/30/1997	905	673	134%	(232)	950	-24%	0.00%
	6/30/1998	1,053	818	129%	(235)	983	-24%	3.95%
	6/30/1999	1,116	872	128%	(244)	794	-31%	2.12%
	6/30/2001	1,245	1,038	120%	(207)	658	-31%	0.00%

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104 Bering Strait School District								
Pension:	6/30/1991	6,819	6,082	112%	(737)	4,931	-15%	11.50%
	6/30/1992	8,087	6,946	116%	(1,141)	4,578	-25%	7.97%
	6/30/1993	8,987	7,784	115%	(1,203)	4,923	-24%	5.37%
	6/30/1994	10,100	8,638	117%	(1,462)	5,101	-29%	2.89%
	6/30/1995	11,510	9,310	124%	(2,199)	5,035	-44%	3.31%
	6/30/1996	12,831	9,705	132%	(3,126)	4,964	-63%	1.27%
	6/30/1997	14,005	10,727	131%	(3,278)	5,257	-62%	0.00%
	6/30/1998	14,472	11,927	121%	(2,545)	5,573	-46%	2.14%
	6/30/1999	15,765	13,056	121%	(2,709)	5,718	-47%	2.50%
	6/30/2001	17,531	16,248	108%	(1,283)	6,406	-20%	2.97%
Postemployment Health:	6/30/1991	2,522	2,250	112%	(272)	4,931	-6%	11.50%
	6/30/1992	2,974	2,554	116%	(420)	4,578	-9%	7.97%
	6/30/1993	3,522	3,051	115%	(471)	4,923	-10%	5.37%
	6/30/1994	3,716	3,178	117%	(538)	5,101	-11%	2.89%
	6/30/1995	4,325	3,499	124%	(827)	5,035	-16%	3.31%
	6/30/1996	4,945	3,740	132%	(1,205)	4,964	-24%	1.27%
	6/30/1997	5,220	3,998	131%	(1,222)	5,257	-23%	0.00%
	6/30/1998	5,772	4,758	121%	(1,014)	5,573	-18%	2.14%
	6/30/1999	6,391	5,293	121%	(1,098)	5,718	-19%	2.50%
	6/30/2001	7,423	6,881	108%	(542)	6,406	-8%	2.97%

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105 Chatham School District								
Pension:	6/30/1991	809	768	105%	(41)	586	-7%	11.50%
	6/30/1992	1,029	1,051	98%	21	809	3%	11.96%
	6/30/1993	1,116	1,151	97%	35	737	5%	7.91%
	6/30/1994	1,254	1,222	103%	(32)	729	-4%	11.23%
	6/30/1995	1,606	1,412	114%	(195)	602	-32%	11.90%
	6/30/1996	1,700	1,453	117%	(247)	605	-41%	8.97%
	6/30/1997	1,900	1,667	114%	(233)	648	-36%	0.00%
	6/30/1998	1,970	1,979	100%	9	682	1%	4.86%
	6/30/1999	2,239	2,348	95%	109	752	14%	5.63%
	6/30/2001	2,851	2,473	115%	(378)	524	-72%	10.93%
Postemployment Health:	6/30/1991	299	284	105%	(15)	586	-3%	11.50%
	6/30/1992	379	386	98%	8	809	1%	11.96%
	6/30/1993	437	451	97%	14	737	2%	7.91%
	6/30/1994	462	450	103%	(12)	729	-2%	11.23%
	6/30/1995	604	530	114%	(73)	602	-12%	11.90%
	6/30/1996	655	560	117%	(95)	605	-16%	8.97%
	6/30/1997	708	621	114%	(87)	648	-13%	0.00%
	6/30/1998	786	790	99%	4	682	1%	4.86%
	6/30/1999	908	952	95%	44	752	6%	5.63%
	6/30/2001	1,208	1,048	115%	(160)	524	-31%	10.93%

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106 Alaska Municipal League								
Pension:	6/30/1991	150	534	28%	384	228	169%	28.45%
	6/30/1992	156	608	26%	451	240	188%	25.69%
	6/30/1993	108	682	16%	574	332	173%	31.35%
	6/30/1994	76	714	11%	638	409	156%	34.49%
	6/30/1995	177	874	20%	698	488	143%	33.36%
	6/30/1996	77	731	11%	654	190	345%	28.90%
	6/30/1997	196	844	23%	648	242	267%	23.77%
	6/30/1998	297	877	34%	580	233	249%	28.90%
	6/30/1999	303	836	36%	533	250	213%	33.90%
	6/30/2001	510	964	53%	454	252	180%	35.35%
Postemployment Health:	6/30/1991	56	198	28%	142	228	62%	28.45%
	6/30/1992	58	223	26%	166	240	69%	25.69%
	6/30/1993	42	267	16%	225	332	68%	31.35%
	6/30/1994	28	263	11%	235	409	57%	34.49%
	6/30/1995	66	329	20%	262	488	54%	33.36%
	6/30/1996	30	282	11%	252	190	133%	28.90%
	6/30/1997	73	314	23%	241	242	100%	23.77%
	6/30/1998	119	350	34%	231	233	99%	28.90%
	6/30/1999	123	340	36%	217	250	87%	33.90%
	6/30/2001	217	410	53%	193	252	77%	35.35%

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107 Valdez, City of								
Pension:	6/30/1991	8,862	8,412	105%	(450)	4,632	-10%	11.94%
	6/30/1992	10,157	9,956	102%	(201)	4,911	-4%	9.44%
	6/30/1993	11,479	11,006	104%	(473)	4,989	-9%	7.06%
	6/30/1994	12,899	12,500	103%	(399)	4,764	-8%	9.59%
	6/30/1995	14,408	13,995	103%	(412)	4,869	-8%	8.19%
	6/30/1996	15,340	13,402	114%	(1,937)	4,539	-43%	7.71%
	6/30/1997	19,338	15,623	124%	(3,715)	4,201	-88%	4.01%
	6/30/1998	20,189	17,011	119%	(3,178)	4,323	-74%	4.62%
	6/30/1999	21,236	18,071	118%	(3,165)	4,359	-73%	0.00%
	6/30/2001	23,928	22,592	106%	(1,336)	4,758	-28%	0.61%
Postemployment Health:	6/30/1991	3,278	3,112	105%	(166)	4,632	-4%	11.94%
	6/30/1992	3,735	3,661	102%	(74)	4,911	-2%	9.44%
	6/30/1993	4,499	4,314	104%	(185)	4,989	-4%	7.06%
	6/30/1994	4,747	4,600	103%	(147)	4,764	-3%	9.59%
	6/30/1995	5,414	5,260	103%	(155)	4,869	-3%	8.19%
	6/30/1996	5,911	5,165	114%	(747)	4,539	-16%	7.71%
	6/30/1997	7,208	5,823	124%	(1,385)	4,201	-33%	4.01%
	6/30/1998	8,053	6,785	119%	(1,268)	4,323	-29%	4.62%
	6/30/1999	8,609	7,327	117%	(1,282)	4,359	-29%	0.00%
	6/30/2001	10,132	9,565	106%	(567)	4,758	-12%	0.61%

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108	Juneau Borough School District							
Pension:	6/30/1991	9,188	10,240	90%	1,052	5,192	20%	13.93%
	6/30/1992	11,220	11,813	95%	593	5,545	11%	13.60%
	6/30/1993	11,987	12,676	95%	688	6,192	11%	12.73%
	6/30/1994	13,829	14,500	95%	671	6,702	10%	12.24%
	6/30/1995	15,477	15,888	97%	411	7,064	6%	12.71%
	6/30/1996	17,379	16,355	106%	(1,024)	7,582	-14%	11.55%
	6/30/1997	20,264	19,060	106%	(1,203)	7,741	-16%	7.40%
	6/30/1998	22,164	21,567	103%	(597)	7,813	-8%	8.19%
	6/30/1999	23,044	22,753	101%	(291)	8,784	-3%	8.05%
	6/30/2001	26,742	27,356	98%	614	7,775	8%	8.76%
Postemployment Health:	6/30/1991	3,398	3,787	90%	389	5,192	7%	13.93%
	6/30/1992	4,125	4,343	95%	218	5,545	4%	13.60%
	6/30/1993	4,699	4,968	95%	270	6,192	4%	12.73%
	6/30/1994	5,089	5,336	95%	247	6,702	4%	12.24%
	6/30/1995	5,816	5,971	97%	155	7,064	2%	12.71%
	6/30/1996	6,697	6,302	106%	(395)	7,582	-5%	11.55%
	6/30/1997	7,552	7,104	106%	(449)	7,741	-6%	7.40%
	6/30/1998	8,840	8,602	103%	(238)	7,813	-3%	8.19%
	6/30/1999	9,342	9,224	101%	(118)	8,784	-1%	8.05%
	6/30/2001	11,323	11,583	98%	260	7,775	3%	8.76%

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109 Matanuska-Susitna Borough								
Pension:	6/30/1991	12,138	9,301	130%	(2,837)	4,434	-64%	9.59%
	6/30/1992	13,827	10,816	128%	(3,011)	5,220	-58%	8.40%
	6/30/1993	15,625	12,089	129%	(3,537)	5,521	-64%	10.69%
	6/30/1994	17,749	14,229	125%	(3,520)	5,450	-65%	11.20%
	6/30/1995	19,501	15,211	128%	(4,290)	5,927	-72%	11.58%
	6/30/1996	21,236	15,156	140%	(6,080)	6,075	-100%	11.09%
	6/30/1997	24,229	17,845	136%	(6,384)	6,594	-97%	6.59%
	6/30/1998	25,367	19,967	127%	(5,400)	6,827	-79%	7.65%
	6/30/1999	27,011	21,223	127%	(5,788)	7,306	-79%	6.40%
	6/30/2001	31,142	26,153	119%	(4,989)	8,063	-62%	7.85%
Postemployment Health:	6/30/1991	4,489	3,440	130%	(1,049)	4,434	-24%	9.59%
	6/30/1992	5,084	3,977	128%	(1,107)	5,220	-21%	8.40%
	6/30/1993	6,125	4,738	129%	(1,386)	5,521	-25%	10.69%
	6/30/1994	6,531	5,236	125%	(1,295)	5,450	-24%	11.20%
	6/30/1995	7,329	5,717	128%	(1,612)	5,927	-27%	11.58%
	6/30/1996	8,183	5,840	140%	(2,343)	6,075	-39%	11.09%
	6/30/1997	9,030	6,651	136%	(2,379)	6,594	-36%	6.59%
	6/30/1998	10,118	7,964	127%	(2,154)	6,827	-32%	7.65%
	6/30/1999	10,951	8,604	127%	(2,347)	7,306	-32%	6.40%
	6/30/2001	13,186	11,074	119%	(2,112)	8,063	-26%	7.85%

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110 Matanuska-Susitna Borough School District								
Pension:	6/30/1991	15,089	18,610	81%	3,521	12,302	29%	9.59%
	6/30/1992	17,743	21,147	84%	3,404	11,377	30%	8.40%
	6/30/1993	19,976	23,919	84%	3,943	12,358	32%	10.69%
	6/30/1994	22,820	27,498	83%	4,678	13,466	35%	11.20%
	6/30/1995	26,509	30,724	86%	4,215	14,018	30%	11.58%
	6/30/1996	29,392	31,670	93%	2,278	15,076	15%	11.09%
	6/30/1997	35,232	35,529	99%	296	14,070	2%	6.59%
	6/30/1998	39,080	42,168	93%	3,088	15,643	20%	7.65%
	6/30/1999	41,128	44,411	93%	3,283	16,783	20%	6.40%
	6/30/2001	49,792	53,236	94%	3,444	16,586	21%	7.85%
Postemployment Health:	6/30/1991	5,581	6,883	81%	1,302	12,302	11%	9.59%
	6/30/1992	6,524	7,775	84%	1,251	11,377	11%	8.40%
	6/30/1993	7,830	9,376	84%	1,546	12,358	13%	10.69%
	6/30/1994	8,397	10,119	83%	1,722	13,466	13%	11.20%
	6/30/1995	9,962	11,546	86%	1,584	14,018	11%	11.58%
	6/30/1996	11,326	12,204	93%	878	15,076	6%	11.09%
	6/30/1997	13,132	13,242	99%	111	14,070	1%	6.59%
	6/30/1998	15,586	16,818	93%	1,232	15,643	8%	7.65%
	6/30/1999	16,673	18,005	93%	1,332	16,783	8%	6.40%
	6/30/2001	21,083	22,540	94%	1,457	16,586	9%	7.85%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
111	Anchorage School District							
Pension:	6/30/1991	106,262	121,223	88%	14,960	42,109	36%	15.52%
	6/30/1992	121,612	135,428	90%	13,816	45,812	30%	14.89%
	6/30/1993	138,875	143,630	97%	4,755	49,816	10%	14.64%
	6/30/1994	154,079	159,545	97%	5,467	51,800	11%	14.68%
	6/30/1995	161,832	169,408	96%	7,576	52,706	14%	12.51%
	6/30/1996	177,247	172,510	103%	(4,737)	53,523	-9%	11.61%
	6/30/1997	191,676	187,638	102%	(4,038)	53,957	-7%	8.43%
	6/30/1998	210,519	209,487	100%	(1,032)	57,001	-2%	8.77%
	6/30/1999	215,047	215,888	100%	841	64,342	1%	9.00%
	6/30/2001	245,817	258,427	95%	12,610	72,422	17%	9.35%
Postemployment Health:	6/30/1991	39,305	44,838	88%	5,534	42,109	13%	15.52%
	6/30/1992	44,715	49,795	90%	5,080	45,812	11%	14.89%
	6/30/1993	54,434	56,298	97%	1,864	49,816	4%	14.64%
	6/30/1994	56,696	58,708	97%	2,011	51,800	4%	14.68%
	6/30/1995	60,818	63,665	96%	2,847	52,706	5%	12.51%
	6/30/1996	68,304	66,478	103%	(1,826)	53,523	-3%	11.61%
	6/30/1997	71,439	69,934	102%	(1,505)	53,957	-3%	8.43%
	6/30/1998	83,958	83,547	100%	(411)	57,001	-1%	8.77%
	6/30/1999	87,178	87,520	100%	342	64,342	1%	9.00%
	6/30/2001	104,079	109,418	95%	5,339	72,422	7%	9.35%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
112	Copper River School District							
Pension:	6/30/1991	1,441	1,478	97%	37	916	4%	8.57%
	6/30/1992	1,753	1,621	108%	(132)	908	-14%	9.14%
	6/30/1993	2,006	1,813	111%	(193)	802	-24%	10.68%
	6/30/1994	2,194	2,072	106%	(121)	912	-13%	6.24%
	6/30/1995	2,479	2,334	106%	(145)	876	-17%	3.45%
	6/30/1996	2,656	2,297	116%	(359)	962	-37%	6.14%
	6/30/1997	2,924	2,676	109%	(248)	961	-26%	1.43%
	6/30/1998	3,033	2,936	103%	(97)	984	-10%	5.28%
	6/30/1999	3,124	3,051	102%	(73)	988	-7%	6.84%
	6/30/2001	3,623	3,765	96%	142	1,217	12%	8.14%
Postemployment Health:	6/30/1991	533	547	97%	14	916	2%	8.57%
	6/30/1992	644	596	108%	(48)	908	-5%	9.14%
	6/30/1993	786	711	111%	(75)	802	-9%	10.68%
	6/30/1994	807	763	106%	(45)	912	-5%	6.24%
	6/30/1995	932	877	106%	(55)	876	-6%	3.45%
	6/30/1996	1,023	885	116%	(138)	962	-14%	6.14%
	6/30/1997	1,090	998	109%	(92)	961	-10%	1.43%
	6/30/1998	1,210	1,171	103%	(39)	984	-4%	5.28%
	6/30/1999	1,267	1,237	102%	(30)	988	-3%	6.84%
	6/30/2001	1,534	1,595	96%	61	1,217	5%	8.14%

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113 University of Alaska								
Pension:	6/30/1991	135,196	135,558	100%	363	64,762	1%	9.03%
	6/30/1992	157,986	154,908	102%	(3,078)	67,409	-5%	6.75%
	6/30/1993	173,544	169,441	102%	(4,103)	69,911	-6%	10.80%
	6/30/1994	195,695	191,942	102%	(3,752)	70,819	-5%	10.90%
	6/30/1995	215,100	208,639	103%	(6,461)	70,393	-9%	10.82%
	6/30/1996	232,714	209,658	111%	(23,056)	71,914	-32%	10.33%
	6/30/1997	267,580	237,836	113%	(29,744)	69,914	-43%	5.63%
	6/30/1998	289,704	265,642	109%	(24,062)	66,938	-36%	6.66%
	6/30/1999	308,959	272,389	113%	(36,570)	74,258	-49%	5.64%
	6/30/2001	360,222	331,693	109%	(28,529)	94,230	-30%	4.08%
Postemployment Health:	6/30/1991	50,006	50,141	100%	134	64,762	0%	9.03%
	6/30/1992	58,090	56,958	102%	(1,132)	67,409	-2%	6.75%
	6/30/1993	68,024	66,416	102%	(1,608)	69,911	-2%	10.80%
	6/30/1994	72,009	70,629	102%	(1,381)	70,819	-2%	10.90%
	6/30/1995	80,837	78,409	103%	(2,428)	70,393	-3%	10.82%
	6/30/1996	89,678	80,793	111%	(8,885)	71,914	-12%	10.33%
	6/30/1997	99,730	88,644	113%	(11,086)	69,914	-16%	5.63%
	6/30/1998	115,538	105,942	109%	(9,596)	66,938	-14%	6.66%
	6/30/1999	125,249	110,424	113%	(14,825)	74,258	-20%	5.64%
	6/30/2001	152,517	140,438	109%	(12,079)	94,230	-13%	4.08%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
114 Haines, City of								
Pension:	6/30/1991	2,053	1,953	105%	(99)	719	-14%	0.00%
	6/30/1992	1,726	1,658	104%	(68)	839	-8%	0.00%
	6/30/1993	1,639	1,709	96%	70	924	8%	5.73%
	6/30/1994	1,829	1,901	96%	72	854	8%	8.29%
	6/30/1995	1,973	2,060	96%	86	875	10%	12.26%
	6/30/1996	2,269	2,241	101%	(28)	930	-3%	11.36%
	6/30/1997	2,733	2,667	102%	(66)	926	-7%	7.88%
	6/30/1998	2,908	3,128	93%	220	1,085	20%	9.47%
	6/30/1999	3,025	3,204	94%	179	954	19%	9.05%
	6/30/2001	3,830	4,145	92%	315	1,049	30%	11.59%
Postemployment Health:	6/30/1991	759	723	105%	(37)	719	-5%	0.00%
	6/30/1992	635	610	104%	(25)	839	-3%	0.00%
	6/30/1993	643	670	96%	27	924	3%	5.73%
	6/30/1994	673	699	96%	26	854	3%	8.29%
	6/30/1995	742	774	96%	33	875	4%	12.26%
	6/30/1996	875	864	101%	(11)	930	-1%	11.36%
	6/30/1997	1,018	994	102%	(24)	926	-3%	7.88%
	6/30/1998	1,160	1,248	93%	88	1,085	8%	9.47%
	6/30/1999	1,227	1,299	94%	72	954	8%	9.05%
	6/30/2001	1,623	1,756	92%	133	1,049	13%	11.59%

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115 Kenai, City of								
Pension:	6/30/1991	8,656	7,999	108%	(658)	3,377	-19%	3.73%
	6/30/1992	10,208	9,509	107%	(698)	3,662	-19%	0.00%
	6/30/1993	11,443	10,329	111%	(1,114)	3,552	-31%	3.91%
	6/30/1994	12,231	11,943	102%	(287)	3,770	-8%	4.77%
	6/30/1995	13,420	12,950	104%	(470)	4,018	-12%	1.03%
	6/30/1996	14,642	12,859	114%	(1,782)	4,002	-45%	7.94%
	6/30/1997	16,132	14,526	111%	(1,606)	4,271	-38%	2.98%
	6/30/1998	18,492	16,185	114%	(2,307)	4,073	-57%	4.40%
	6/30/1999	19,354	17,065	113%	(2,289)	4,351	-53%	5.43%
	6/30/2001	22,213	20,868	106%	(1,345)	4,440	-30%	2.63%
Postemployment Health:	6/30/1991	3,202	2,958	108%	(243)	3,377	-7%	3.73%
	6/30/1992	3,753	3,497	107%	(257)	3,662	-7%	0.00%
	6/30/1993	4,485	4,048	111%	(437)	3,552	-12%	3.91%
	6/30/1994	4,500	4,395	102%	(106)	3,770	-3%	4.77%
	6/30/1995	5,043	4,867	104%	(176)	4,018	-4%	1.03%
	6/30/1996	5,642	4,956	114%	(687)	4,002	-17%	7.94%
	6/30/1997	6,013	5,414	111%	(599)	4,271	-14%	2.98%
	6/30/1998	7,375	6,456	114%	(919)	4,073	-23%	4.40%
	6/30/1999	7,846	6,919	113%	(927)	4,351	-21%	5.43%
	6/30/2001	9,405	8,835	106%	(570)	4,440	-13%	2.63%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
116 Fairbanks North Star Borough								
Pension:	6/30/1991	21,362	16,850	127%	(4,512)	9,504	-47%	3.81%
	6/30/1992	24,718	20,243	122%	(4,475)	10,374	-43%	1.86%
	6/30/1993	26,022	22,201	117%	(3,821)	10,954	-35%	5.76%
	6/30/1994	28,868	25,329	114%	(3,539)	11,454	-31%	7.80%
	6/30/1995	32,121	27,781	116%	(4,339)	11,508	-38%	0.00%
	6/30/1996	33,531	28,375	118%	(5,155)	12,462	-41%	0.56%
	6/30/1997	38,304	32,634	117%	(5,670)	12,587	-45%	0.00%
	6/30/1998	40,672	37,428	109%	(3,244)	13,119	-25%	4.78%
	6/30/1999	43,984	39,625	111%	(4,359)	14,025	-31%	4.55%
	6/30/2001	49,906	49,068	102%	(838)	15,063	-6%	5.04%
Postemployment Health:	6/30/1991	7,901	6,232	127%	(1,669)	9,504	-18%	3.81%
	6/30/1992	9,089	7,443	122%	(1,646)	10,374	-16%	1.86%
	6/30/1993	10,200	8,702	117%	(1,498)	10,954	-14%	5.76%
	6/30/1994	10,622	9,320	114%	(1,302)	11,454	-11%	7.80%
	6/30/1995	12,071	10,441	116%	(1,631)	11,508	-14%	0.00%
	6/30/1996	12,921	10,935	118%	(1,987)	12,462	-16%	0.56%
	6/30/1997	14,276	12,163	117%	(2,113)	12,587	-17%	0.00%
	6/30/1998	16,221	14,928	109%	(1,293)	13,119	-10%	4.78%
	6/30/1999	17,832	16,064	111%	(1,768)	14,025	-13%	4.55%
	6/30/2001	21,131	20,776	102%	(355)	15,063	-2%	5.04%

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117 Fairbanks North Star Borough School District								
Pension:	6/30/1991	30,954	32,095	96%	1,140	15,046	8%	3.81%
	6/30/1992	34,830	36,625	95%	1,795	17,434	10%	1.86%
	6/30/1993	37,924	39,298	97%	1,374	17,729	8%	5.76%
	6/30/1994	42,302	43,570	97%	1,268	18,168	7%	7.80%
	6/30/1995	47,964	46,804	102%	(1,159)	18,386	-6%	12.28%
	6/30/1996	52,093	48,533	107%	(3,559)	18,817	-19%	11.19%
	6/30/1997	58,081	53,225	109%	(4,856)	18,508	-26%	4.70%
	6/30/1998	61,519	60,246	102%	(1,273)	20,310	-6%	7.53%
	6/30/1999	64,939	62,971	103%	(1,968)	20,877	-9%	6.78%
	6/30/2001	75,357	73,826	102%	(1,531)	22,307	-7%	7.86%
Postemployment Health:	6/30/1991	11,450	11,871	96%	422	15,046	3%	3.81%
	6/30/1992	12,807	13,467	95%	660	17,434	4%	1.86%
	6/30/1993	14,865	15,403	97%	538	17,729	3%	5.76%
	6/30/1994	15,566	16,033	97%	467	18,168	3%	7.80%
	6/30/1995	18,025	17,590	102%	(436)	18,386	-2%	12.28%
	6/30/1996	20,074	18,703	107%	(1,372)	18,817	-7%	11.19%
	6/30/1997	21,648	19,838	109%	(1,810)	18,508	-10%	4.70%
	6/30/1998	24,535	24,027	102%	(508)	20,310	-3%	7.53%
	6/30/1999	26,326	25,528	103%	(798)	20,877	-4%	6.78%
	6/30/2001	31,906	31,258	102%	(648)	22,307	-3%	7.86%

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118 Denali Borough School District								
Pension:	6/30/1991	1,242	1,144	109%	(98)	560	-17%	0.00%
	6/30/1992	1,401	1,328	106%	(73)	596	-12%	0.44%
	6/30/1993	1,494	1,580	95%	86	612	14%	4.56%
	6/30/1994	1,692	1,706	99%	14	618	2%	6.93%
	6/30/1995	1,889	1,744	108%	(145)	585	-25%	13.09%
	6/30/1996	2,091	1,764	119%	(327)	510	-64%	10.63%
	6/30/1997	2,321	2,115	110%	(206)	600	-34%	0.00%
	6/30/1998	2,499	2,397	104%	(102)	591	-17%	2.00%
	6/30/1999	2,646	2,462	107%	(184)	633	-29%	5.82%
	6/30/2001	3,165	3,252	97%	87	737	12%	5.56%
Postemployment Health:	6/30/1991	459	423	109%	(36)	560	-6%	0.00%
	6/30/1992	515	488	106%	(27)	596	-5%	0.44%
	6/30/1993	585	619	95%	34	612	6%	4.56%
	6/30/1994	623	628	99%	5	618	1%	6.93%
	6/30/1995	710	656	108%	(54)	585	-9%	13.09%
	6/30/1996	806	680	119%	(126)	510	-25%	10.63%
	6/30/1997	865	788	110%	(77)	600	-13%	0.00%
	6/30/1998	998	956	104%	(42)	591	-7%	2.00%
	6/30/1999	1,074	999	108%	(75)	633	-12%	5.82%
	6/30/2001	1,341	1,378	97%	37	737	5%	5.56%

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120 Sitka, City and Borough of								
Pension:	6/30/1991	8,703	10,964	79%	2,261	4,509	50%	16.83%
	6/30/1992	10,048	12,243	82%	2,195	4,763	46%	16.15%
	6/30/1993	11,866	13,308	89%	1,442	4,720	31%	16.48%
	6/30/1994	12,944	15,134	86%	2,190	5,009	44%	16.68%
	6/30/1995	13,627	15,411	88%	1,784	4,914	36%	15.19%
	6/30/1996	15,096	14,889	101%	(207)	5,471	-4%	15.55%
	6/30/1997	17,454	17,548	99%	94	5,743	2%	11.04%
	6/30/1998	19,847	19,883	100%	36	5,670	1%	9.39%
	6/30/1999	20,769	20,596	101%	(173)	5,917	-3%	10.08%
	6/30/2001	24,494	25,427	96%	933	6,635	14%	9.11%
Postemployment Health:	6/30/1991	3,219	4,055	79%	836	4,509	19%	16.83%
	6/30/1992	3,694	4,501	82%	807	4,763	17%	16.15%
	6/30/1993	4,651	5,216	89%	565	4,720	12%	16.48%
	6/30/1994	4,763	5,569	86%	806	5,009	16%	16.68%
	6/30/1995	5,121	5,791	88%	670	4,914	14%	15.19%
	6/30/1996	5,818	5,738	101%	(80)	5,471	-1%	15.55%
	6/30/1997	6,505	6,540	99%	35	5,743	1%	11.04%
	6/30/1998	7,916	7,930	100%	14	5,670	0%	9.39%
	6/30/1999	8,420	8,350	101%	(70)	5,917	-1%	10.08%
	6/30/2001	10,371	10,766	96%	395	6,635	6%	9.11%

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121 Chugach Regional School District								
Pension:	6/30/1991	339	266	127%	(72)	373	-19%	4.39%
	6/30/1992	389	317	123%	(72)	379	-19%	1.69%
	6/30/1993	420	330	127%	(90)	412	-22%	3.93%
	6/30/1994	509	391	130%	(118)	384	-31%	4.71%
	6/30/1995	552	443	124%	(108)	342	-32%	4.17%
	6/30/1996	563	453	124%	(110)	307	-36%	0.64%
	6/30/1997	647	493	131%	(154)	302	-51%	0.00%
	6/30/1998	635	550	115%	(85)	261	-33%	5.00%
	6/30/1999	708	656	108%	(52)	400	-13%	3.85%
	6/30/2001	851	822	104%	(29)	387	-7%	7.01%
Postemployment Health:	6/30/1991	125	99	127%	(27)	373	-7%	4.39%
	6/30/1992	143	116	123%	(27)	379	-7%	1.69%
	6/30/1993	165	130	127%	(35)	412	-9%	3.93%
	6/30/1994	187	144	130%	(43)	384	-11%	4.71%
	6/30/1995	207	167	124%	(41)	342	-12%	4.17%
	6/30/1996	217	175	124%	(42)	307	-14%	0.64%
	6/30/1997	241	184	131%	(57)	302	-19%	0.00%
	6/30/1998	254	220	115%	(34)	261	-13%	5.00%
	6/30/1999	288	266	108%	(22)	400	-6%	3.85%
	6/30/2001	361	348	104%	(13)	387	-3%	7.01%

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122 Ketchikan Gateway Borough								
Pension:	6/30/1991	3,606	3,854	94%	248	1,989	12%	12.81%
	6/30/1992	4,368	4,533	96%	165	2,077	8%	4.65%
	6/30/1993	5,185	5,240	99%	55	2,100	3%	11.75%
	6/30/1994	5,957	6,260	95%	303	2,163	14%	11.90%
	6/30/1995	6,490	6,422	101%	(68)	2,020	-3%	11.62%
	6/30/1996	7,252	6,211	117%	(1,041)	2,123	-49%	12.02%
	6/30/1997	8,000	7,232	111%	(767)	2,358	-33%	5.62%
	6/30/1998	8,696	8,185	106%	(511)	2,534	-20%	3.84%
	6/30/1999	9,226	8,727	106%	(499)	2,923	-17%	6.03%
	6/30/2001	11,033	10,693	103%	(340)	3,128	-11%	6.88%
Postemployment Health:	6/30/1991	1,334	1,426	94%	92	1,989	5%	12.81%
	6/30/1992	1,606	1,667	96%	61	2,077	3%	4.65%
	6/30/1993	2,033	2,054	99%	21	2,100	1%	11.75%
	6/30/1994	2,192	2,304	95%	112	2,163	5%	11.90%
	6/30/1995	2,439	2,413	101%	(26)	2,020	-1%	11.62%
	6/30/1996	2,795	2,394	117%	(401)	2,123	-19%	12.02%
	6/30/1997	2,981	2,696	111%	(286)	2,358	-12%	5.62%
	6/30/1998	3,469	3,265	106%	(204)	2,534	-8%	3.84%
	6/30/1999	3,741	3,539	106%	(202)	2,923	-7%	6.03%
	6/30/2001	4,672	4,528	103%	(144)	3,128	-5%	6.88%

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123 Soldotna, City of								
Pension:	6/30/1991	3,230	3,819	85%	588	1,560	38%	16.84%
	6/30/1992	4,120	4,604	89%	484	1,676	29%	16.04%
	6/30/1993	4,546	4,750	96%	204	1,717	12%	14.92%
	6/30/1994	5,138	5,460	94%	322	1,751	18%	14.53%
	6/30/1995	5,721	5,819	98%	98	1,880	5%	12.80%
	6/30/1996	6,515	5,739	114%	(777)	1,899	-41%	12.54%
	6/30/1997	8,000	6,990	114%	(1,010)	2,129	-47%	7.33%
	6/30/1998	9,091	7,936	115%	(1,155)	2,025	-57%	4.84%
	6/30/1999	9,894	8,639	115%	(1,255)	2,247	-56%	4.27%
	6/30/2001	10,503	10,008	105%	(495)	2,232	-22%	2.36%
Postemployment Health:	6/30/1991	1,195	1,412	85%	218	1,560	14%	16.84%
	6/30/1992	1,515	1,693	89%	178	1,676	11%	16.04%
	6/30/1993	1,782	1,862	96%	80	1,717	5%	14.92%
	6/30/1994	1,891	2,009	94%	118	1,751	7%	14.53%
	6/30/1995	2,150	2,187	98%	37	1,880	2%	12.80%
	6/30/1996	2,511	2,211	114%	(299)	1,899	-16%	12.54%
	6/30/1997	2,981	2,605	114%	(376)	2,129	-18%	7.33%
	6/30/1998	3,627	3,166	115%	(461)	2,025	-23%	4.84%
	6/30/1999	4,012	3,503	115%	(509)	2,247	-23%	4.27%
	6/30/2001	4,448	4,238	105%	(210)	2,232	-9%	2.36%

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124	Iditarod Area School District							
Pension:	6/30/1991	3,078	2,729	113%	(350)	1,509	-23%	10.08%
	6/30/1992	3,523	3,062	115%	(461)	1,248	-37%	7.56%
	6/30/1993	3,466	3,208	108%	(257)	1,498	-17%	2.72%
	6/30/1994	3,890	4,061	96%	171	1,763	10%	0.00%
	6/30/1995	4,137	3,936	105%	(201)	1,591	-13%	5.67%
	6/30/1996	4,684	3,925	119%	(759)	1,435	-53%	11.51%
	6/30/1997	5,281	4,496	117%	(785)	1,590	-49%	2.68%
	6/30/1998	5,338	4,946	108%	(392)	1,386	-28%	3.37%
	6/30/1999	5,648	5,370	105%	(278)	1,667	-17%	4.04%
	6/30/2001	6,256	6,527	96%	271	1,677	16%	6.98%
Postemployment Health:	6/30/1991	1,139	1,009	113%	(129)	1,509	-9%	10.08%
	6/30/1992	1,296	1,126	115%	(170)	1,248	-14%	7.56%
	6/30/1993	1,358	1,258	108%	(101)	1,498	-7%	2.72%
	6/30/1994	1,432	1,495	96%	63	1,763	4%	0.00%
	6/30/1995	1,555	1,479	105%	(76)	1,591	-5%	5.67%
	6/30/1996	1,805	1,512	119%	(293)	1,435	-20%	11.51%
	6/30/1997	1,968	1,676	117%	(292)	1,590	-18%	2.68%
	6/30/1998	2,130	1,973	108%	(157)	1,386	-11%	3.37%
	6/30/1999	2,290	2,178	105%	(112)	1,667	-7%	4.04%
	6/30/2001	2,649	2,764	96%	115	1,677	7%	6.98%

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125	Kuspuk School District							
Pension:	6/30/1991	2,410	2,252	107%	(158)	1,325	-12%	6.69%
	6/30/1992	2,805	2,683	105%	(123)	1,339	-9%	1.96%
	6/30/1993	2,950	2,956	100%	6	1,248	1%	6.33%
	6/30/1994	3,176	3,237	98%	61	1,362	4%	7.95%
	6/30/1995	3,531	3,391	104%	(140)	1,257	-11%	11.35%
	6/30/1996	3,630	3,372	108%	(258)	1,436	-18%	10.89%
	6/30/1997	4,278	3,897	110%	(381)	1,657	-23%	3.16%
	6/30/1998	4,367	4,259	103%	(108)	1,709	-6%	7.65%
	6/30/1999	4,832	4,476	108%	(356)	1,949	-18%	7.17%
	6/30/2001	5,240	5,016	104%	(224)	1,997	-11%	6.62%
Postemployment Health:	6/30/1991	892	833	107%	(59)	1,325	-4%	6.69%
	6/30/1992	1,032	986	105%	(45)	1,339	-3%	1.96%
	6/30/1993	1,156	1,159	100%	3	1,248	0%	6.33%
	6/30/1994	1,169	1,191	98%	22	1,362	2%	7.95%
	6/30/1995	1,327	1,275	104%	(52)	1,257	-4%	11.35%
	6/30/1996	1,399	1,300	108%	(99)	1,436	-7%	10.89%
	6/30/1997	1,594	1,452	110%	(142)	1,657	-9%	3.16%
	6/30/1998	1,743	1,699	103%	(44)	1,709	-3%	7.65%
	6/30/1999	1,959	1,815	108%	(144)	1,949	-7%	7.17%
	6/30/2001	2,219	2,125	104%	(94)	1,997	-5%	6.62%

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126	Juneau, City & Borough of								
	Pension:	6/30/1991	41,510	44,126	94%	2,616	16,650	16%	12.39%
		6/30/1992	48,602	50,853	96%	2,251	17,649	13%	11.46%
		6/30/1993	54,477	54,268	100%	(209)	18,599	-1%	12.15%
		6/30/1994	61,933	62,207	100%	273	19,253	1%	12.50%
		6/30/1995	67,096	67,285	100%	189	20,053	1%	10.92%
		6/30/1996	73,887	66,399	111%	(7,488)	20,241	-37%	10.53%
		6/30/1997	83,289	76,305	109%	(6,984)	21,370	-33%	6.82%
		6/30/1998	90,037	85,464	105%	(4,573)	21,730	-21%	5.32%
		6/30/1999	94,031	87,888	107%	(6,143)	22,618	-27%	6.02%
		6/30/2001	107,471	105,200	102%	(2,271)	21,586	-11%	6.04%
	Postemployment Health:	6/30/1991	15,354	16,321	94%	967	16,650	6%	12.39%
		6/30/1992	17,870	18,698	96%	828	17,649	5%	11.46%
		6/30/1993	21,353	21,271	100%	(82)	18,599	0%	12.15%
		6/30/1994	22,790	22,890	100%	101	19,253	1%	12.50%
		6/30/1995	25,215	25,286	100%	71	20,053	0%	10.92%
		6/30/1996	28,473	25,587	111%	(2,886)	20,241	-14%	10.53%
		6/30/1997	31,042	28,439	109%	(2,603)	21,370	-12%	6.82%
		6/30/1998	35,909	34,085	105%	(1,824)	21,730	-8%	5.32%
		6/30/1999	38,120	35,629	107%	(2,491)	22,618	-11%	6.02%
		6/30/2001	45,503	44,542	102%	(961)	21,586	-4%	6.04%

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128 Kodiak, City of								
Pension:	6/30/1991	10,007	10,386	96%	379	3,976	10%	14.93%
	6/30/1992	11,345	11,568	98%	222	3,858	6%	12.71%
	6/30/1993	12,627	12,088	104%	(540)	4,133	-13%	11.38%
	6/30/1994	14,673	13,730	107%	(943)	4,093	-23%	11.62%
	6/30/1995	15,614	14,730	106%	(884)	4,198	-21%	7.02%
	6/30/1996	16,919	13,862	122%	(3,057)	4,269	-72%	3.05%
	6/30/1997	20,518	17,135	120%	(3,382)	4,549	-74%	0.00%
	6/30/1998	22,200	18,858	118%	(3,342)	4,441	-75%	1.08%
	6/30/1999	22,208	19,225	116%	(2,983)	4,724	-63%	1.08%
	6/30/2001	24,329	23,789	102%	(540)	5,376	-10%	1.92%
Postemployment Health:	6/30/1991	3,702	3,842	96%	140	3,976	4%	14.93%
	6/30/1992	4,172	4,253	98%	82	3,858	2%	12.71%
	6/30/1993	4,950	4,738	104%	(211)	4,133	-5%	11.38%
	6/30/1994	5,399	5,052	107%	(347)	4,093	-8%	11.62%
	6/30/1995	5,868	5,536	106%	(332)	4,198	-8%	7.02%
	6/30/1996	6,520	5,342	122%	(1,178)	4,269	-28%	3.05%
	6/30/1997	7,647	6,387	120%	(1,261)	4,549	-28%	0.00%
	6/30/1998	8,855	7,522	118%	(1,333)	4,441	-30%	1.08%
	6/30/1999	9,004	7,795	116%	(1,209)	4,724	-26%	1.08%
	6/30/2001	10,302	10,073	102%	(229)	5,376	-4%	1.92%

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129 Fairbanks, City of								
Pension:	6/30/1991	23,045	44,407	52%	21,362	8,207	260%	20.45%
	6/30/1992	25,834	49,072	53%	23,238	8,404	276%	18.37%
	6/30/1993	30,421	49,863	61%	19,442	8,322	234%	22.98%
	6/30/1994	34,058	57,895	59%	23,837	8,687	274%	24.53%
	6/30/1995	35,058	60,692	58%	25,634	8,629	297%	20.16%
	6/30/1996	40,160	58,012	69%	17,852	8,367	213%	20.82%
	6/30/1997	43,542	67,311	65%	23,770	7,325	325%	16.41%
	6/30/1998	52,619	73,745	71%	21,126	7,188	294%	11.41%
	6/30/1999	50,232	73,255	69%	23,023	7,195	320%	15.65%
	6/30/2001	76,953	81,395	95%	4,442	6,497	68%	18.87%
Postemployment Health:	6/30/1991	8,524	16,426	52%	7,902	8,207	96%	20.45%
	6/30/1992	9,499	18,043	53%	8,544	8,404	102%	18.37%
	6/30/1993	11,924	19,545	61%	7,621	8,322	92%	22.98%
	6/30/1994	12,532	21,303	59%	8,771	8,687	101%	24.53%
	6/30/1995	13,175	22,809	58%	9,634	8,629	112%	20.16%
	6/30/1996	15,476	22,355	69%	6,879	8,367	82%	20.82%
	6/30/1997	16,228	25,088	65%	8,859	7,325	121%	16.41%
	6/30/1998	20,986	29,411	71%	8,425	7,188	117%	11.41%
	6/30/1999	20,364	29,697	69%	9,333	7,195	130%	15.65%
	6/30/2001	32,583	34,464	95%	1,881	6,497	29%	18.87%

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131 Wasilla, City of								
Pension:	6/30/1991	857	897	96%	40	601	7%	7.78%
	6/30/1992	1,014	1,053	96%	39	679	6%	10.89%
	6/30/1993	1,165	1,241	94%	76	798	10%	11.03%
	6/30/1994	1,490	1,632	91%	143	1,179	12%	11.63%
	6/30/1995	1,965	2,048	96%	84	1,539	5%	12.51%
	6/30/1996	2,281	2,359	97%	78	1,848	4%	11.79%
	6/30/1997	2,949	2,730	108%	(219)	1,946	-11%	7.36%
	6/30/1998	3,256	3,352	97%	96	2,179	4%	10.37%
	6/30/1999	3,740	3,654	102%	(86)	2,225	-4%	8.56%
	6/30/2001	5,190	5,239	99%	49	2,705	2%	8.19%
Postemployment Health:	6/30/1991	317	332	96%	15	601	2%	7.78%
	6/30/1992	373	387	96%	14	679	2%	10.89%
	6/30/1993	457	487	94%	30	798	4%	11.03%
	6/30/1994	548	601	91%	52	1,179	4%	11.63%
	6/30/1995	738	770	96%	31	1,539	2%	12.51%
	6/30/1996	879	909	97%	30	1,848	2%	11.79%
	6/30/1997	1,099	1,018	108%	(81)	1,946	-4%	7.36%
	6/30/1998	1,299	1,337	97%	38	2,179	2%	10.37%
	6/30/1999	1,517	1,482	102%	(35)	2,225	-2%	8.56%
	6/30/2001	2,198	2,219	99%	21	2,705	1%	8.19%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
132 Skagway, City of								
Pension:	6/30/1991	829	717	116%	(112)	538	-21%	0.00%
	6/30/1992	948	817	116%	(130)	415	-31%	0.00%
	6/30/1993	978	859	114%	(119)	583	-20%	3.48%
	6/30/1994	1,190	1,099	108%	(91)	602	-15%	0.81%
	6/30/1995	1,318	1,307	101%	(12)	644	-2%	4.64%
	6/30/1996	1,394	1,327	105%	(66)	735	-9%	5.51%
	6/30/1997	1,525	1,423	107%	(102)	708	-14%	6.12%
	6/30/1998	1,818	1,722	106%	(96)	762	-13%	8.74%
	6/30/1999	1,943	1,900	102%	(43)	834	-5%	8.19%
	6/30/2001	2,346	2,635	89%	289	1,136	25%	8.27%
Postemployment Health:	6/30/1991	307	265	116%	(42)	538	-8%	0.00%
	6/30/1992	348	301	116%	(48)	415	-12%	0.00%
	6/30/1993	383	337	114%	(46)	583	-8%	3.48%
	6/30/1994	438	404	108%	(34)	602	-6%	0.81%
	6/30/1995	496	491	101%	(4)	644	-1%	4.64%
	6/30/1996	537	512	105%	(26)	735	-3%	5.51%
	6/30/1997	569	531	107%	(38)	708	-5%	6.12%
	6/30/1998	726	687	106%	(39)	762	-5%	8.74%
	6/30/1999	789	771	102%	(18)	834	-2%	8.19%
	6/30/2001	994	1,117	89%	123	1,136	11%	8.27%

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133 Sitka Borough School District								
Pension:	6/30/1991	3,481	3,837	91%	356	1,152	31%	14.55%
	6/30/1992	3,851	4,157	93%	306	1,134	27%	13.54%
	6/30/1993	4,374	4,279	102%	(96)	1,441	-7%	14.07%
	6/30/1994	4,928	4,890	101%	(39)	1,378	-3%	14.29%
	6/30/1995	5,097	5,070	101%	(27)	1,314	-2%	9.12%
	6/30/1996	5,376	4,999	108%	(377)	1,455	-26%	9.47%
	6/30/1997	5,581	5,539	101%	(42)	1,436	-3%	6.05%
	6/30/1998	6,054	5,955	102%	(99)	1,440	-7%	6.68%
	6/30/1999	6,057	5,906	103%	(151)	1,436	-11%	9.54%
	6/30/2001	6,813	7,019	97%	206	1,594	13%	8.04%
Postemployment Health:	6/30/1991	1,287	1,419	91%	132	1,152	11%	14.55%
	6/30/1992	1,416	1,528	93%	112	1,134	10%	13.54%
	6/30/1993	1,715	1,677	102%	(37)	1,441	-3%	14.07%
	6/30/1994	1,814	1,799	101%	(14)	1,378	-1%	14.29%
	6/30/1995	1,916	1,906	101%	(10)	1,314	-1%	9.12%
	6/30/1996	2,072	1,927	108%	(145)	1,455	-10%	9.47%
	6/30/1997	2,080	2,065	101%	(15)	1,436	-1%	6.05%
	6/30/1998	2,415	2,376	102%	(39)	1,440	-3%	6.68%
	6/30/1999	2,456	2,395	103%	(61)	1,436	-4%	9.54%
	6/30/2001	2,885	2,972	97%	87	1,594	5%	8.04%

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134 Palmer, City of								
Pension:	6/30/1991	3,110	3,429	91%	319	1,668	19%	16.04%
	6/30/1992	3,701	3,899	95%	197	1,752	11%	14.82%
	6/30/1993	4,201	4,224	99%	23	1,859	1%	12.58%
	6/30/1994	4,778	4,869	98%	91	1,904	5%	12.32%
	6/30/1995	5,505	5,384	102%	(121)	1,526	-8%	11.45%
	6/30/1996	5,695	5,210	109%	(485)	1,729	-28%	10.93%
	6/30/1997	6,344	5,872	108%	(473)	2,035	-23%	4.19%
	6/30/1998	7,501	6,692	112%	(809)	1,806	-45%	6.41%
	6/30/1999	7,679	6,821	113%	(858)	1,842	-47%	7.13%
	6/30/2001	8,700	8,966	97%	266	2,078	13%	3.54%
Postemployment Health:	6/30/1991	1,150	1,268	91%	118	1,668	7%	16.04%
	6/30/1992	1,361	1,433	95%	73	1,752	4%	14.82%
	6/30/1993	1,647	1,656	99%	9	1,859	0%	12.58%
	6/30/1994	1,758	1,792	98%	34	1,904	2%	12.32%
	6/30/1995	2,069	2,024	102%	(45)	1,526	-3%	11.45%
	6/30/1996	2,195	2,008	109%	(187)	1,729	-11%	10.93%
	6/30/1997	2,365	2,188	108%	(176)	2,035	-9%	4.19%
	6/30/1998	2,992	2,669	112%	(323)	1,806	-18%	6.41%
	6/30/1999	3,113	2,766	113%	(347)	1,842	-19%	7.13%
	6/30/2001	3,684	3,797	97%	113	2,078	5%	3.54%

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135 Wrangell, City of								
Pension:	6/30/1991	3,728	4,042	92%	314	1,600	20%	12.17%
	6/30/1992	4,477	4,524	99%	48	1,685	3%	12.33%
	6/30/1993	5,147	5,030	102%	(118)	1,788	-7%	12.65%
	6/30/1994	5,881	5,784	102%	(96)	2,038	-5%	11.25%
	6/30/1995	6,188	6,400	97%	212	2,015	10%	9.14%
	6/30/1996	6,502	6,282	103%	(219)	2,199	-10%	8.85%
	6/30/1997	7,149	6,870	104%	(278)	2,254	-12%	7.96%
	6/30/1998	8,527	8,109	105%	(418)	2,317	-18%	8.63%
	6/30/1999	9,054	8,044	113%	(1,010)	2,190	-46%	8.43%
	6/30/2001	9,695	9,578	101%	(117)	2,238	-5%	3.93%
Postemployment Health:	6/30/1991	1,379	1,495	92%	116	1,600	7%	12.17%
	6/30/1992	1,646	1,664	99%	17	1,685	1%	12.33%
	6/30/1993	2,018	1,971	102%	(46)	1,788	-3%	12.65%
	6/30/1994	2,164	2,129	102%	(36)	2,038	-2%	11.25%
	6/30/1995	2,326	2,405	97%	79	2,015	4%	9.14%
	6/30/1996	2,505	2,421	103%	(85)	2,199	-4%	8.85%
	6/30/1997	2,664	2,561	104%	(104)	2,254	-5%	7.96%
	6/30/1998	3,401	3,235	105%	(166)	2,317	-7%	8.63%
	6/30/1999	3,671	3,261	113%	(410)	2,190	-19%	8.43%
	6/30/2001	4,105	4,057	101%	(48)	2,238	0%	3.93%

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136 Bethel, City of								
Pension:	6/30/1991	1,223	836	146%	(387)	233	-166%	0.00%
	6/30/1992	3,197	2,542	126%	(656)	1,718	-38%	0.00%
	6/30/1993	3,836	3,356	114%	(480)	2,893	-17%	0.00%
	6/30/1994	4,456	3,850	116%	(606)	3,078	-20%	0.00%
	6/30/1995	4,831	3,905	124%	(926)	2,591	-36%	5.87%
	6/30/1996	5,392	3,652	148%	(1,740)	2,875	-61%	4.11%
	6/30/1997	6,316	4,225	149%	(2,091)	3,433	-61%	0.00%
	6/30/1998	6,470	4,896	132%	(1,574)	3,179	-50%	2.44%
	6/30/1999	7,261	5,328	136%	(1,933)	3,527	-55%	2.67%
	6/30/2001	8,148	7,365	111%	(783)	4,419	-18%	1.67%
Postemployment Health:	6/30/1991	452	309	146%	(143)	233	-62%	0.00%
	6/30/1992	1,176	934	126%	(241)	1,718	-14%	0.00%
	6/30/1993	1,503	1,315	114%	(188)	2,893	-7%	0.00%
	6/30/1994	1,640	1,417	116%	(223)	3,078	-7%	0.00%
	6/30/1995	1,816	1,468	124%	(348)	2,591	-13%	5.87%
	6/30/1996	2,078	1,408	148%	(670)	2,875	-23%	4.11%
	6/30/1997	2,354	1,575	149%	(779)	3,433	-23%	0.00%
	6/30/1998	2,581	1,953	132%	(628)	3,179	-20%	2.44%
	6/30/1999	2,944	2,160	136%	(784)	3,527	-22%	2.67%
	6/30/2001	3,451	3,120	111%	(331)	4,419	-7%	1.67%

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137 Valdez School District								
Pension:	6/30/1991	2,983	3,167	94%	184	1,454	13%	12.22%
	6/30/1992	3,544	3,503	101%	(41)	1,454	-3%	8.82%
	6/30/1993	3,955	3,978	99%	23	1,469	2%	11.77%
	6/30/1994	4,321	4,743	91%	422	1,719	25%	9.98%
	6/30/1995	4,512	4,824	94%	312	1,611	19%	11.49%
	6/30/1996	4,890	5,117	96%	227	1,874	12%	13.27%
	6/30/1997	5,404	5,177	104%	(227)	1,729	-13%	9.02%
	6/30/1998	5,937	5,852	101%	(85)	1,616	-5%	11.33%
	6/30/1999	7,273	6,744	108%	(529)	1,682	-31%	8.34%
	6/30/2001	8,556	7,621	112%	(935)	1,592	-59%	5.35%
Postemployment Health:	6/30/1991	1,104	1,172	94%	68	1,454	5%	12.22%
	6/30/1992	1,303	1,288	101%	(15)	1,454	-1%	8.82%
	6/30/1993	1,550	1,559	99%	9	1,469	1%	11.77%
	6/30/1994	1,590	1,745	91%	155	1,719	9%	9.98%
	6/30/1995	1,696	1,813	94%	117	1,611	7%	11.49%
	6/30/1996	1,885	1,972	96%	87	1,874	5%	13.27%
	6/30/1997	2,014	1,930	104%	(84)	1,729	-5%	9.02%
	6/30/1998	2,368	2,334	101%	(34)	1,616	-2%	11.33%
	6/30/1999	2,949	2,734	108%	(215)	1,682	-13%	8.34%
	6/30/2001	3,623	3,228	112%	(395)	1,592	-25%	5.35%

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138 Hoonah City Schools								
Pension:	6/30/1991	606	1,194	51%	588	274	214%	27.95%
	6/30/1992	668	1,345	50%	676	378	179%	27.70%
	6/30/1993	778	1,475	53%	697	497	140%	37.10%
	6/30/1994	942	1,587	59%	645	477	135%	33.37%
	6/30/1995	922	1,644	56%	722	452	160%	29.18%
	6/30/1996	1,026	1,729	59%	703	537	131%	26.41%
	6/30/1997	1,145	1,888	61%	742	480	155%	25.79%
	6/30/1998	1,352	2,105	64%	753	463	163%	25.89%
	6/30/1999	1,299	2,175	60%	876	546	160%	28.23%
	6/30/2001	1,335	2,346	57%	1,011	759	133%	30.36%
Postemployment Health:	6/30/1991	224	441	51%	217	274	79%	27.95%
	6/30/1992	246	494	50%	249	378	66%	27.70%
	6/30/1993	305	578	53%	273	497	55%	37.10%
	6/30/1994	347	584	59%	237	477	50%	33.37%
	6/30/1995	347	618	56%	271	452	60%	29.18%
	6/30/1996	395	666	59%	271	537	50%	26.41%
	6/30/1997	427	703	61%	277	480	58%	25.79%
	6/30/1998	540	840	64%	300	463	65%	25.89%
	6/30/1999	527	882	60%	355	546	65%	28.23%
	6/30/2001	566	994	57%	428	759	56%	30.36%

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139 Nome, City of								
Pension:	6/30/1991	3,508	3,428	102%	(80)	1,513	-5%	10.87%
	6/30/1992	4,115	3,779	109%	(336)	1,578	-21%	2.90%
	6/30/1993	4,706	4,218	112%	(489)	1,471	-33%	8.47%
	6/30/1994	5,050	4,787	105%	(262)	1,531	-17%	4.05%
	6/30/1995	5,660	5,289	107%	(371)	1,767	-21%	0.43%
	6/30/1996	6,199	5,110	121%	(1,089)	1,723	-63%	4.92%
	6/30/1997	7,235	5,926	122%	(1,308)	1,997	-66%	0.01%
	6/30/1998	9,426	7,735	122%	(1,691)	1,896	-89%	2.11%
	6/30/1999	9,707	7,975	122%	(1,732)	1,979	-88%	2.13%
	6/30/2001	10,864	9,730	112%	(1,134)	2,066	-55%	0.00%
Postemployment Health:	6/30/1991	1,298	1,268	102%	(30)	1,513	-2%	10.87%
	6/30/1992	1,513	1,389	109%	(124)	1,578	-8%	2.90%
	6/30/1993	1,845	1,653	112%	(191)	1,471	-13%	8.47%
	6/30/1994	1,858	1,762	105%	(97)	1,531	-6%	4.05%
	6/30/1995	2,127	1,988	107%	(139)	1,767	-8%	0.43%
	6/30/1996	2,389	1,969	121%	(420)	1,723	-24%	4.92%
	6/30/1997	2,696	2,209	122%	(488)	1,997	-24%	0.01%
	6/30/1998	3,760	3,085	122%	(675)	1,896	-36%	2.11%
	6/30/1999	3,936	3,233	122%	(703)	1,979	-36%	2.13%
	6/30/2001	4,601	4,120	112%	(481)	2,066	-23%	0.00%

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140 Kotzebue, City of								
Pension:	6/30/1991	3,126	2,107	148%	(1,019)	1,847	-55%	0.00%
	6/30/1992	3,529	2,245	157%	(1,285)	1,516	-85%	0.00%
	6/30/1993	3,664	2,405	152%	(1,259)	1,572	-80%	0.00%
	6/30/1994	4,002	2,695	148%	(1,307)	1,926	-68%	0.00%
	6/30/1995	4,342	2,995	145%	(1,347)	1,740	-77%	0.00%
	6/30/1996	4,498	2,895	155%	(1,603)	2,134	-75%	0.00%
	6/30/1997	5,236	3,208	163%	(2,028)	2,435	-83%	0.00%
	6/30/1998	5,528	3,688	150%	(1,840)	2,465	-75%	0.65%
	6/30/1999	6,005	4,401	136%	(1,604)	2,561	-63%	0.02%
	6/30/2001	6,725	5,428	124%	(1,297)	2,674	-49%	0.73%
Postemployment Health:	6/30/1991	1,156	779	148%	(377)	1,847	-20%	0.00%
	6/30/1992	1,298	825	157%	(472)	1,516	-31%	0.00%
	6/30/1993	1,436	942	152%	(494)	1,572	-31%	0.00%
	6/30/1994	1,473	992	148%	(481)	1,926	-25%	0.00%
	6/30/1995	1,632	1,126	145%	(506)	1,740	-29%	0.00%
	6/30/1996	1,734	1,116	155%	(618)	2,134	-29%	0.00%
	6/30/1997	1,952	1,196	163%	(756)	2,435	-31%	0.00%
	6/30/1998	2,205	1,472	150%	(733)	2,465	-30%	0.65%
	6/30/1999	2,435	1,785	136%	(650)	2,561	-25%	0.02%
	6/30/2001	2,848	2,299	124%	(549)	2,674	-21%	0.73%

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**Disclosure for G.A.S.B. Nos. 26 & 27 ('000's Omitted)
As of June 30, 2001**

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
141 Galena City School District								
Pension:	6/30/1991	754	634	119%	(120)	372	-32%	0.00%
	6/30/1992	840	676	124%	(165)	317	-52%	0.00%
	6/30/1993	888	722	123%	(166)	266	-62%	0.00%
	6/30/1994	990	779	127%	(211)	263	-80%	0.00%
	6/30/1995	1,147	1,004	114%	(143)	292	-49%	0.00%
	6/30/1996	1,216	1,060	115%	(156)	354	-44%	0.00%
	6/30/1997	1,346	1,232	109%	(114)	387	-30%	0.00%
	6/30/1998	1,654	1,461	113%	(193)	651	-30%	4.47%
	6/30/1999	1,683	1,567	107%	(116)	1,194	-10%	6.39%
	6/30/2001	1,988	2,347	85%	359	2,478	14%	7.38%
Postemployment Health:	6/30/1991	279	235	119%	(44)	372	-12%	0.00%
	6/30/1992	309	248	124%	(60)	317	-19%	0.00%
	6/30/1993	348	283	123%	(65)	266	-24%	0.00%
	6/30/1994	364	286	127%	(78)	263	-30%	0.00%
	6/30/1995	431	377	114%	(54)	292	-18%	0.00%
	6/30/1996	468	408	115%	(60)	354	-17%	0.00%
	6/30/1997	502	459	109%	(43)	387	-11%	0.00%
	6/30/1998	661	583	113%	(78)	651	-12%	4.47%
	6/30/1999	683	636	107%	(47)	1,194	-4%	6.39%
	6/30/2001	842	994	85%	152	2,478	6%	7.38%

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As of June 30, 2001

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143 Petersburg, City of								
Pension:	6/30/1991	4,014	6,216	65%	2,202	2,467	89%	17.87%
	6/30/1992	4,810	6,948	69%	2,139	2,356	91%	16.13%
	6/30/1993	5,867	7,868	75%	2,001	2,731	73%	15.94%
	6/30/1994	6,358	8,641	74%	2,282	2,763	83%	16.54%
	6/30/1995	7,267	9,478	77%	2,211	3,128	71%	15.00%
	6/30/1996	7,947	9,281	86%	1,334	3,107	43%	13.99%
	6/30/1997	9,145	10,744	85%	1,599	3,436	47%	9.72%
	6/30/1998	10,369	11,844	88%	1,475	3,094	48%	9.90%
	6/30/1999	10,646	11,973	89%	1,327	3,429	39%	15.40%
	6/30/2001	12,611	14,150	89%	1,539	3,210	48%	14.24%
Postemployment Health:	6/30/1991	1,485	2,299	65%	814	2,467	33%	17.87%
	6/30/1992	1,768	2,555	69%	786	2,356	33%	16.13%
	6/30/1993	2,299	3,084	75%	785	2,731	29%	15.94%
	6/30/1994	2,340	3,179	74%	840	2,763	30%	16.54%
	6/30/1995	2,731	3,562	77%	831	3,128	27%	15.00%
	6/30/1996	3,062	3,576	86%	514	3,107	17%	13.99%
	6/30/1997	3,408	4,004	85%	596	3,436	17%	9.72%
	6/30/1998	4,136	4,724	88%	588	3,094	19%	9.90%
	6/30/1999	4,316	4,854	89%	538	3,429	16%	15.40%
	6/30/2001	5,340	5,992	89%	652	3,210	20%	14.24%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
144 Bristol Bay Borough								
Pension:	6/30/1991	1,628	1,775	92%	147	1,088	14%	12.52%
	6/30/1992	2,134	2,340	91%	206	1,651	12%	11.82%
	6/30/1993	2,195	2,346	94%	152	1,737	9%	11.88%
	6/30/1994	2,575	2,698	95%	124	1,784	7%	12.46%
	6/30/1995	3,131	3,003	104%	(128)	1,822	-7%	12.40%
	6/30/1996	3,418	3,117	110%	(301)	1,776	-17%	11.18%
	6/30/1997	4,028	3,305	122%	(723)	1,618	-45%	4.48%
	6/30/1998	4,821	4,084	118%	(737)	1,487	-50%	7.77%
	6/30/1999	5,262	4,343	121%	(919)	1,436	-64%	4.60%
	6/30/2001	5,791	5,324	109%	(467)	1,570	-30%	1.39%
Postemployment Health:	6/30/1991	602	657	92%	55	1,088	5%	12.52%
	6/30/1992	784	860	91%	76	1,651	5%	11.82%
	6/30/1993	860	920	94%	59	1,737	3%	11.88%
	6/30/1994	947	993	95%	45	1,784	3%	12.46%
	6/30/1995	1,177	1,129	104%	(48)	1,822	-3%	12.40%
	6/30/1996	1,317	1,201	110%	(116)	1,776	-7%	11.18%
	6/30/1997	1,501	1,232	122%	(269)	1,618	-17%	4.48%
	6/30/1998	1,923	1,630	118%	(293)	1,487	-20%	7.77%
	6/30/1999	2,134	1,762	121%	(372)	1,436	-26%	4.60%
	6/30/2001	2,453	2,255	109%	(198)	1,570	-13%	1.39%

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As of June 30, 2001

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
145 North Slope Borough								
Pension:	6/30/1991	46,235	39,859	116%	(6,376)	38,673	-16%	3.92%
	6/30/1992	54,425	48,768	112%	(5,656)	42,209	-13%	4.92%
	6/30/1993	61,748	58,079	106%	(3,669)	46,464	-8%	4.88%
	6/30/1994	70,782	68,812	103%	(1,971)	51,865	-4%	6.60%
	6/30/1995	82,767	77,170	107%	(5,597)	53,829	-10%	8.71%
	6/30/1996	90,290	76,079	119%	(14,211)	55,269	-26%	9.15%
	6/30/1997	107,316	87,997	122%	(19,319)	50,617	-38%	3.39%
	6/30/1998	114,855	98,748	116%	(16,107)	47,614	-34%	6.70%
	6/30/1999	122,563	101,961	120%	(20,602)	48,808	-42%	5.37%
	6/30/2001	141,961	128,105	111%	(13,856)	45,951	-30%	3.62%
Postemployment Health:	6/30/1991	17,101	14,743	116%	(2,358)	38,673	-6%	3.92%
	6/30/1992	20,011	17,932	112%	(2,080)	42,209	-5%	4.92%
	6/30/1993	24,203	22,765	106%	(1,438)	46,464	-3%	4.88%
	6/30/1994	26,046	25,320	103%	(725)	51,865	-1%	6.60%
	6/30/1995	31,105	29,001	107%	(2,104)	53,829	-4%	8.71%
	6/30/1996	34,794	29,318	119%	(5,476)	55,269	-10%	9.15%
	6/30/1997	39,998	32,798	122%	(7,200)	50,617	-14%	3.39%
	6/30/1998	45,807	39,382	116%	(6,425)	47,614	-13%	6.70%
	6/30/1999	49,686	41,335	120%	(8,351)	48,808	-17%	5.37%
	6/30/2001	60,106	54,240	111%	(5,866)	45,951	-13%	3.62%

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146 Wrangell School District								
Pension:	6/30/1991	851	937	91%	85	453	19%	15.86%
	6/30/1992	997	1,043	96%	46	541	9%	10.03%
	6/30/1993	1,165	1,154	101%	(11)	552	-2%	12.55%
	6/30/1994	1,330	1,318	101%	(12)	675	-2%	11.97%
	6/30/1995	1,452	1,449	100%	(2)	714	0%	10.64%
	6/30/1996	1,698	1,479	115%	(219)	1,041	-21%	9.83%
	6/30/1997	2,084	1,767	118%	(318)	804	-39%	6.64%
	6/30/1998	2,173	1,885	115%	(288)	718	-40%	7.27%
	6/30/1999	2,180	1,855	118%	(325)	678	-48%	5.22%
	6/30/2001	2,427	2,322	105%	(105)	852	-12%	3.12%
Postemployment Health:	6/30/1991	315	346	91%	32	453	7%	15.86%
	6/30/1992	367	384	96%	17	541	3%	10.03%
	6/30/1993	457	452	101%	(5)	552	-1%	12.55%
	6/30/1994	489	485	101%	(4)	675	-1%	11.97%
	6/30/1995	545	545	100%	(1)	714	0%	10.64%
	6/30/1996	655	570	115%	(85)	1,041	-8%	9.83%
	6/30/1997	777	658	118%	(118)	804	-15%	6.64%
	6/30/1998	867	753	115%	(114)	718	-16%	7.27%
	6/30/1999	885	753	118%	(132)	678	-19%	5.22%
	6/30/2001	1,028	984	104%	(44)	852	-5%	3.12%

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148 Cordova, City of								
Pension:	6/30/1991	3,156	3,399	93%	243	1,522	16%	14.88%
	6/30/1992	3,690	3,950	93%	260	1,754	15%	13.28%
	6/30/1993	4,294	4,347	99%	53	1,922	3%	12.19%
	6/30/1994	5,227	5,214	100%	(14)	1,861	-1%	12.75%
	6/30/1995	5,657	5,438	104%	(220)	1,652	-13%	11.64%
	6/30/1996	5,809	5,067	115%	(742)	1,535	-48%	10.12%
	6/30/1997	6,653	6,044	110%	(609)	1,713	-36%	2.47%
	6/30/1998	7,730	6,677	116%	(1,053)	1,666	-63%	3.93%
	6/30/1999	7,707	6,546	118%	(1,161)	1,706	-68%	5.68%
	6/30/2001	8,788	8,377	105%	(411)	2,031	-20%	1.15%
Postemployment Health:	6/30/1991	1,167	1,257	93%	90	1,522	6%	14.88%
	6/30/1992	1,357	1,452	93%	95	1,754	5%	13.28%
	6/30/1993	1,683	1,704	99%	21	1,922	1%	12.19%
	6/30/1994	1,924	1,918	100%	(5)	1,861	0%	12.75%
	6/30/1995	2,126	2,043	104%	(82)	1,652	-5%	11.64%
	6/30/1996	2,238	1,952	115%	(286)	1,535	-19%	10.12%
	6/30/1997	2,480	2,253	110%	(227)	1,713	-13%	2.47%
	6/30/1998	3,084	2,663	116%	(421)	1,666	-25%	3.93%
	6/30/1999	3,125	2,654	118%	(471)	1,706	-28%	5.68%
	6/30/2001	3,722	3,548	105%	(174)	2,031	-9%	1.15%

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149 Nome Public Schools								
Pension:	6/30/1991	2,251	2,083	108%	(169)	742	-23%	9.05%
	6/30/1992	2,715	2,388	114%	(327)	816	-40%	0.00%
	6/30/1993	2,632	2,364	111%	(269)	852	-32%	2.86%
	6/30/1994	2,806	2,439	115%	(368)	828	-44%	0.00%
	6/30/1995	2,833	2,718	104%	(114)	898	-13%	0.96%
	6/30/1996	2,945	2,710	109%	(235)	1,067	-22%	0.00%
	6/30/1997	3,065	3,056	100%	(9)	1,177	-1%	2.64%
	6/30/1998	3,141	3,356	94%	215	1,080	20%	7.16%
	6/30/1999	3,124	3,342	93%	218	1,274	17%	9.80%
	6/30/2001	3,660	4,116	89%	456	1,397	33%	11.18%
Postemployment Health:	6/30/1991	833	770	108%	(62)	742	-8%	9.05%
	6/30/1992	998	878	114%	(120)	816	-15%	0.00%
	6/30/1993	1,032	926	111%	(105)	852	-12%	2.86%
	6/30/1994	1,033	897	115%	(135)	828	-16%	0.00%
	6/30/1995	1,064	1,022	104%	(43)	898	-5%	0.96%
	6/30/1996	1,135	1,045	109%	(90)	1,067	-8%	0.00%
	6/30/1997	1,142	1,139	100%	(3)	1,177	0%	2.64%
	6/30/1998	1,253	1,339	94%	86	1,080	8%	7.16%
	6/30/1999	1,267	1,355	95%	88	1,274	7%	9.80%
	6/30/2001	1,550	1,744	89%	194	1,397	14%	11.18%

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151 King Cove, City of								
Pension:	6/30/1991	690	480	144%	(210)	708	-30%	5.12%
	6/30/1992	792	612	129%	(180)	631	-28%	0.00%
	6/30/1993	917	806	114%	(111)	805	-14%	0.65%
	6/30/1994	986	972	101%	(14)	750	-2%	1.77%
	6/30/1995	1,026	993	103%	(33)	818	-4%	6.75%
	6/30/1996	1,128	1,060	106%	(68)	738	-9%	9.77%
	6/30/1997	1,439	1,357	106%	(82)	830	-10%	5.40%
	6/30/1998	1,577	1,393	113%	(184)	923	-20%	8.72%
	6/30/1999	1,660	1,397	119%	(263)	851	-31%	8.72%
	6/30/2001	2,233	2,111	106%	(122)	868	-14%	4.75%
Postemployment Health:	6/30/1991	255	178	144%	(77)	708	-11%	5.12%
	6/30/1992	291	225	129%	(66)	631	-10%	0.00%
	6/30/1993	360	316	114%	(44)	805	-5%	0.65%
	6/30/1994	363	358	101%	(5)	750	-1%	1.77%
	6/30/1995	386	373	103%	(13)	818	-2%	6.75%
	6/30/1996	434	408	106%	(26)	738	-4%	9.77%
	6/30/1997	536	506	106%	(30)	830	-4%	5.40%
	6/30/1998	630	556	113%	(74)	923	-8%	8.72%
	6/30/1999	674	567	119%	(107)	851	-13%	8.72%
	6/30/2001	946	894	106%	(52)	868	-6%	4.75%

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152 Alaska Housing Finance Corporation								
Pension:	6/30/1991	3,079	2,787	110%	(292)	4,525	-6%	5.23%
	6/30/1992	11,934	11,884	100%	(50)	9,567	-1%	9.15%
	6/30/1993	14,592	14,719	99%	128	10,316	1%	8.11%
	6/30/1994	16,950	16,973	100%	23	11,285	0%	10.73%
	6/30/1995	20,086	19,330	104%	(756)	12,304	-6%	11.45%
	6/30/1996	22,165	19,936	111%	(2,229)	11,789	-19%	10.38%
	6/30/1997	27,323	23,414	117%	(3,910)	11,928	-33%	4.75%
	6/30/1998	28,415	26,862	106%	(1,553)	12,329	-13%	7.53%
	6/30/1999	30,462	19,060	160%	(11,402)	12,789	-89%	6.01%
	6/30/2001	35,962	26,272	137%	(9,690)	13,785	-70%	6.76%
Postemployment Health:	6/30/1991	1,139	1,031	110%	(108)	4,525	-2%	5.23%
	6/30/1992	4,388	4,370	100%	(18)	9,567	0%	9.15%
	6/30/1993	5,719	5,770	99%	50	10,316	0%	8.11%
	6/30/1994	6,237	6,246	100%	9	11,285	0%	10.73%
	6/30/1995	7,549	7,265	104%	(284)	12,304	-2%	11.45%
	6/30/1996	8,542	7,683	111%	(859)	11,789	-7%	10.38%
	6/30/1997	10,184	8,726	117%	(1,457)	11,928	-12%	4.75%
	6/30/1998	11,333	10,714	106%	(619)	12,329	-5%	7.53%
	6/30/1999	12,349	7,727	160%	(4,622)	12,789	-36%	6.01%
	6/30/2001	15,227	11,124	137%	(4,103)	13,785	-30%	6.76%

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153 Lower Yukon School District								
Pension:	6/30/1991	6,867	6,476	106%	(391)	3,983	-10%	12.16%
	6/30/1992	7,827	7,207	109%	(620)	4,079	-15%	9.84%
	6/30/1993	9,227	7,915	117%	(1,313)	3,807	-34%	7.02%
	6/30/1994	10,426	9,157	114%	(1,269)	4,067	-31%	6.02%
	6/30/1995	11,257	9,333	121%	(1,923)	3,904	-49%	0.02%
	6/30/1996	11,985	9,604	125%	(2,381)	4,036	-59%	0.46%
	6/30/1997	13,076	10,571	124%	(2,505)	4,067	-62%	0.00%
	6/30/1998	13,846	11,777	118%	(2,069)	4,235	-49%	2.63%
	6/30/1999	14,762	12,635	117%	(2,127)	4,587	-46%	2.59%
	6/30/2001	16,664	15,124	110%	(1,540)	4,606	-33%	3.13%
Postemployment Health:	6/30/1991	2,540	2,396	106%	(144)	3,983	-4%	12.16%
	6/30/1992	2,878	2,650	109%	(228)	4,079	-6%	9.84%
	6/30/1993	3,617	3,102	117%	(514)	3,807	-14%	7.02%
	6/30/1994	3,836	3,369	114%	(467)	4,067	-11%	6.02%
	6/30/1995	4,230	3,508	121%	(723)	3,904	-19%	0.02%
	6/30/1996	4,619	3,701	125%	(918)	4,036	-23%	0.46%
	6/30/1997	4,874	3,940	124%	(934)	4,067	-23%	0.00%
	6/30/1998	5,523	4,697	118%	(826)	4,235	-20%	2.63%
	6/30/1999	5,985	5,123	117%	(862)	4,587	-19%	2.59%
	6/30/2001	7,056	6,404	110%	(652)	4,606	-14%	3.13%

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154 Northwest Arctic School District								
Pension:	6/30/1991	10,350	7,103	146%	(3,247)	5,714	-57%	0.00%
	6/30/1992	11,744	7,787	151%	(3,957)	5,491	-72%	0.00%
	6/30/1993	12,018	8,405	143%	(3,613)	6,338	-57%	0.00%
	6/30/1994	13,363	9,385	142%	(3,978)	6,286	-63%	0.00%
	6/30/1995	14,849	10,498	141%	(4,352)	5,913	-74%	0.00%
	6/30/1996	15,400	10,807	143%	(4,594)	6,154	-75%	0.00%
	6/30/1997	16,904	11,987	141%	(4,917)	6,085	-81%	0.00%
	6/30/1998	19,104	13,307	144%	(5,797)	5,542	-105%	0.71%
	6/30/1999	20,164	14,858	136%	(5,306)	6,167	-86%	0.32%
	6/30/2001	21,722	17,945	121%	(3,777)	6,809	-55%	0.00%
Postemployment Health:	6/30/1991	3,828	2,627	146%	(1,201)	5,714	-21%	0.00%
	6/30/1992	4,318	2,863	151%	(1,455)	5,491	-26%	0.00%
	6/30/1993	4,710	3,294	143%	(1,416)	6,338	-22%	0.00%
	6/30/1994	4,917	3,453	142%	(1,464)	6,286	-23%	0.00%
	6/30/1995	5,581	3,945	141%	(1,635)	5,913	-28%	0.00%
	6/30/1996	5,935	4,164	143%	(1,770)	6,154	-29%	0.00%
	6/30/1997	6,300	4,467	141%	(1,833)	6,085	-30%	0.00%
	6/30/1998	7,619	5,307	144%	(2,312)	5,542	-42%	0.71%
	6/30/1999	8,175	6,024	136%	(2,151)	6,167	-35%	0.32%
	6/30/2001	9,198	7,599	121%	(1,599)	6,809	-23%	0.00%

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155 Southeast Island School District								
Pension:	6/30/1991	969	1,030	94%	61	475	13%	4.03%
	6/30/1992	1,112	1,229	90%	117	641	18%	2.97%
	6/30/1993	1,293	1,531	84%	238	871	27%	11.78%
	6/30/1994	1,600	1,710	94%	110	1,351	8%	13.18%
	6/30/1995	1,635	1,812	90%	177	815	22%	14.78%
	6/30/1996	1,803	1,859	97%	56	742	7%	11.33%
	6/30/1997	1,918	2,070	93%	152	816	19%	9.30%
	6/30/1998	1,984	2,183	91%	199	704	28%	10.77%
	6/30/1999	2,016	2,333	86%	317	739	43%	12.09%
	6/30/2001	2,601	2,735	95%	134	586	23%	14.70%
Postemployment Health:	6/30/1991	359	381	94%	22	475	5%	4.03%
	6/30/1992	409	452	90%	43	641	7%	2.97%
	6/30/1993	507	600	84%	93	871	11%	11.78%
	6/30/1994	589	629	94%	40	1,351	3%	13.18%
	6/30/1995	615	681	90%	66	815	8%	14.78%
	6/30/1996	695	716	97%	21	742	3%	11.33%
	6/30/1997	715	771	93%	56	816	7%	9.30%
	6/30/1998	792	871	91%	79	704	11%	10.77%
	6/30/1999	818	947	86%	129	739	17%	12.09%
	6/30/2001	1,102	1,158	95%	56	586	10%	14.70%

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156 Pribilof Region School District								
Pension:	6/30/1991	713	653	109%	(60)	426	-14%	1.53%
	6/30/1992	828	765	108%	(63)	465	-14%	5.32%
	6/30/1993	904	719	126%	(185)	502	-37%	5.67%
	6/30/1994	1,054	1,030	102%	(24)	689	-4%	6.59%
	6/30/1995	1,151	1,061	108%	(89)	654	-14%	0.00%
	6/30/1996	1,198	1,075	111%	(123)	631	-20%	9.28%
	6/30/1997	1,328	1,201	111%	(127)	595	-21%	2.34%
	6/30/1998	1,363	1,483	92%	120	509	24%	7.34%
	6/30/1999	1,440	1,541	93%	101	588	17%	7.36%
	6/30/2001	1,614	1,763	92%	149	503	30%	11.39%
Postemployment Health:	6/30/1991	264	242	109%	(22)	426	-5%	1.53%
	6/30/1992	304	281	108%	(23)	465	-5%	5.32%
	6/30/1993	354	282	126%	(72)	502	-14%	5.67%
	6/30/1994	388	379	102%	(9)	689	-1%	6.59%
	6/30/1995	432	399	108%	(34)	654	-5%	0.00%
	6/30/1996	462	414	111%	(48)	631	-8%	9.28%
	6/30/1997	495	448	111%	(47)	595	-8%	2.34%
	6/30/1998	544	592	92%	48	509	9%	7.34%
	6/30/1999	584	625	93%	41	588	7%	7.36%
	6/30/2001	684	747	92%	63	503	13%	11.39%

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157 Lower Kuskokwim School District								
Pension:	6/30/1991	15,530	13,849	112%	(1,680)	12,093	-14%	9.24%
	6/30/1992	18,461	15,201	121%	(3,260)	11,210	-29%	8.95%
	6/30/1993	20,012	16,464	122%	(3,547)	10,988	-32%	5.71%
	6/30/1994	22,491	18,638	121%	(3,853)	11,376	-34%	1.56%
	6/30/1995	24,582	19,778	124%	(4,804)	11,669	-41%	0.74%
	6/30/1996	25,171	20,143	125%	(5,028)	12,279	-41%	0.00%
	6/30/1997	28,965	22,979	126%	(5,986)	12,478	-48%	0.00%
	6/30/1998	30,823	26,663	116%	(4,160)	12,835	-32%	4.84%
	6/30/1999	33,022	29,228	113%	(3,794)	16,282	-23%	4.21%
	6/30/2001	38,659	35,525	109%	(3,134)	16,473	-19%	5.98%
Postemployment Health:	6/30/1991	5,744	5,123	112%	(622)	12,093	-5%	9.24%
	6/30/1992	6,788	5,589	121%	(1,199)	11,210	-11%	8.95%
	6/30/1993	7,844	6,454	122%	(1,391)	10,988	-13%	5.71%
	6/30/1994	8,276	6,858	121%	(1,418)	11,376	-12%	1.56%
	6/30/1995	9,238	7,433	124%	(1,805)	11,669	-15%	0.74%
	6/30/1996	9,700	7,762	125%	(1,938)	12,279	-16%	0.00%
	6/30/1997	10,795	8,564	126%	(2,231)	12,478	-18%	0.00%
	6/30/1998	12,294	10,634	116%	(1,660)	12,835	-13%	4.84%
	6/30/1999	13,388	11,849	113%	(1,539)	16,282	-9%	4.21%
	6/30/2001	16,369	15,041	109%	(1,328)	16,473	-8%	5.98%

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158 Kodiak Island School District								
Pension:	6/30/1991	6,039	6,469	93%	430	2,936	15%	8.25%
	6/30/1992	6,882	7,179	96%	296	2,986	10%	1.85%
	6/30/1993	7,624	7,645	100%	21	3,039	1%	12.02%
	6/30/1994	8,494	8,509	100%	15	3,253	0%	12.15%
	6/30/1995	8,933	8,805	101%	(128)	3,127	-4%	11.38%
	6/30/1996	10,026	9,206	109%	(820)	3,535	-23%	10.41%
	6/30/1997	11,193	10,517	106%	(676)	3,630	-19%	5.41%
	6/30/1998	11,617	11,539	101%	(78)	3,767	-2%	7.01%
	6/30/1999	12,047	12,287	98%	240	4,453	5%	7.68%
	6/30/2001	14,376	13,736	105%	(640)	4,199	-15%	9.70%
Postemployment Health:	6/30/1991	2,234	2,393	93%	159	2,936	5%	8.25%
	6/30/1992	2,531	2,639	96%	109	2,986	4%	1.85%
	6/30/1993	2,989	2,997	100%	8	3,039	0%	12.02%
	6/30/1994	3,126	3,131	100%	5	3,253	0%	12.15%
	6/30/1995	3,357	3,309	101%	(48)	3,127	-2%	11.38%
	6/30/1996	3,864	3,548	109%	(316)	3,535	-9%	10.41%
	6/30/1997	4,172	3,920	106%	(252)	3,630	-7%	5.41%
	6/30/1998	4,634	4,602	101%	(32)	3,767	-1%	7.01%
	6/30/1999	4,884	4,982	98%	98	4,453	2%	7.68%
	6/30/2001	6,088	5,816	105%	(272)	4,199	-6%	9.70%

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159 Yukon Flats School District								
Pension:	6/30/1991	1,897	1,291	147%	(607)	1,046	-58%	0.00%
	6/30/1992	2,251	1,617	139%	(635)	1,078	-59%	0.00%
	6/30/1993	2,291	1,711	134%	(580)	1,062	-55%	0.00%
	6/30/1994	2,610	1,987	131%	(623)	1,355	-46%	0.00%
	6/30/1995	2,855	2,132	134%	(723)	1,548	-47%	0.00%
	6/30/1996	2,883	2,175	133%	(708)	1,994	-36%	0.00%
	6/30/1997	3,452	2,542	136%	(910)	1,875	-49%	0.00%
	6/30/1998	3,662	2,680	137%	(982)	1,856	-53%	5.00%
	6/30/1999	4,045	3,075	132%	(970)	1,653	-59%	4.14%
	6/30/2001	4,433	3,483	127%	(950)	1,617	-59%	1.28%
Postemployment Health:	6/30/1991	702	477	147%	(224)	1,046	-21%	0.00%
	6/30/1992	828	594	139%	(233)	1,078	-22%	0.00%
	6/30/1993	898	671	134%	(227)	1,062	-21%	0.00%
	6/30/1994	960	731	131%	(229)	1,355	-17%	0.00%
	6/30/1995	1,073	801	134%	(272)	1,548	-18%	0.00%
	6/30/1996	1,111	838	133%	(273)	1,994	-14%	0.00%
	6/30/1997	1,286	947	136%	(339)	1,875	-18%	0.00%
	6/30/1998	1,461	1,070	137%	(391)	1,856	-21%	5.00%
	6/30/1999	1,640	1,247	132%	(393)	1,653	-24%	4.14%
	6/30/2001	1,878	1,475	127%	(403)	1,617	-25%	1.28%

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160 Yukon-Koyukuk School District								
Pension:	6/30/1991	3,256	2,020	161%	(1,237)	1,553	-80%	0.00%
	6/30/1992	3,749	2,237	168%	(1,511)	1,596	-95%	0.00%
	6/30/1993	3,823	2,384	160%	(1,438)	1,748	-82%	0.00%
	6/30/1994	4,201	2,692	156%	(1,510)	1,781	-85%	0.00%
	6/30/1995	4,413	2,922	151%	(1,491)	1,636	-91%	0.00%
	6/30/1996	4,550	2,708	168%	(1,842)	1,485	-124%	0.00%
	6/30/1997	5,226	3,297	159%	(1,929)	1,242	-155%	0.00%
	6/30/1998	5,314	3,748	142%	(1,566)	1,362	-115%	0.00%
	6/30/1999	5,416	3,860	140%	(1,556)	1,723	-90%	0.00%
	6/30/2001	5,711	4,469	128%	(1,242)	1,973	-63%	0.00%
Postemployment Health:	6/30/1991	1,205	747	161%	(457)	1,553	-29%	0.00%
	6/30/1992	1,378	823	168%	(556)	1,596	-35%	0.00%
	6/30/1993	1,498	935	160%	(564)	1,748	-32%	0.00%
	6/30/1994	1,546	990	156%	(555)	1,781	-31%	0.00%
	6/30/1995	1,659	1,098	151%	(561)	1,636	-34%	0.00%
	6/30/1996	1,754	1,044	168%	(710)	1,485	-48%	0.00%
	6/30/1997	1,948	1,229	159%	(719)	1,242	-58%	0.00%
	6/30/1998	2,120	1,496	142%	(624)	1,362	-46%	0.00%
	6/30/1999	2,196	1,565	140%	(631)	1,723	-37%	0.00%
	6/30/2001	2,419	1,893	128%	(526)	1,973	-27%	0.00%

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161 North Slope Borough School District								
Pension:	6/30/1991	11,662	11,374	103%	(288)	7,794	-4%	11.57%
	6/30/1992	13,156	12,542	105%	(614)	8,371	-7%	7.93%
	6/30/1993	15,228	13,617	112%	(1,611)	8,448	-19%	8.99%
	6/30/1994	17,138	16,217	106%	(920)	9,403	-10%	8.54%
	6/30/1995	18,910	17,683	107%	(1,227)	10,472	-12%	5.06%
	6/30/1996	20,156	18,911	107%	(1,244)	11,019	-11%	7.25%
	6/30/1997	23,812	21,541	111%	(2,271)	11,205	-20%	2.97%
	6/30/1998	25,636	23,983	107%	(1,653)	10,803	-15%	7.97%
	6/30/1999	27,221	24,974	109%	(2,247)	11,802	-19%	7.49%
	6/30/2001	30,805	30,456	101%	(349)	13,139	0%	6.45%
Postemployment Health:	6/30/1991	4,313	4,207	103%	(106)	7,794	-1%	11.57%
	6/30/1992	4,837	4,611	105%	(226)	8,371	-3%	7.93%
	6/30/1993	5,969	5,338	112%	(631)	8,448	-7%	8.99%
	6/30/1994	6,306	5,968	106%	(339)	9,403	-4%	8.54%
	6/30/1995	7,106	6,645	107%	(461)	10,472	-4%	5.06%
	6/30/1996	7,767	7,288	107%	(480)	11,019	-4%	7.25%
	6/30/1997	8,875	8,028	111%	(847)	11,205	-8%	2.97%
	6/30/1998	10,224	9,565	107%	(659)	10,803	-6%	7.97%
	6/30/1999	11,036	10,125	109%	(911)	11,802	-8%	7.49%
	6/30/2001	13,044	12,895	101%	(149)	13,139	0%	6.45%

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162 Aleutian Region School District								
Pension:	6/30/1991	823	437	188%	(385)	73	-528%	0.00%
	6/30/1992	897	439	204%	(458)	57	-803%	0.00%
	6/30/1993	1,999	1,055	189%	(944)	150	-628%	0.00%
	6/30/1994	2,128	1,050	203%	(1,078)	173	-623%	0.00%
	6/30/1995	2,254	1,088	207%	(1,166)	132	-885%	0.00%
	6/30/1996	2,375	1,091	218%	(1,283)	111	N/A	0.00%
	6/30/1997	2,544	1,102	231%	(1,442)	97	N/A	0.00%
	6/30/1998	2,726	1,233	221%	(1,493)	88	-1697%	0.00%
	6/30/1999	2,852	700	407%	(2,152)	157	-1371%	0.00%
	6/30/2001	3,079	784	393%	(2,295)	180	-1275%	0.00%
Postemployment Health:	6/30/1991	304	162	188%	(143)	73	-195%	0.00%
	6/30/1992	330	162	204%	(168)	57	-295%	0.00%
	6/30/1993	784	414	189%	(370)	150	-246%	0.00%
	6/30/1994	783	387	203%	(396)	173	-229%	0.00%
	6/30/1995	847	409	207%	(438)	132	-332%	0.00%
	6/30/1996	915	421	218%	(495)	111	-447%	0.00%
	6/30/1997	948	411	231%	(537)	97	-556%	0.00%
	6/30/1998	1,088	492	221%	(596)	88	-677%	0.00%
	6/30/1999	1,157	284	407%	(873)	157	-556%	0.00%
	6/30/2001	1,305	332	393%	(973)	180	-541%	0.00%

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163	Cordova Community Medical Center							
Pension:	6/30/1991	1,534	1,469	104%	(65)	836	-8%	3.65%
	6/30/1992	1,726	1,683	103%	(43)	1,131	-4%	0.00%
	6/30/1993	1,838	1,842	100%	4	1,228	0%	7.67%
	6/30/1994	2,098	2,279	92%	181	1,458	12%	9.68%
	6/30/1995	2,319	2,458	94%	140	1,389	10%	11.33%
	6/30/1996	2,535	2,340	108%	(195)	1,272	-15%	11.83%
	6/30/1997	3,185	2,880	111%	(305)	1,331	-23%	7.91%
	6/30/1998	3,527	3,171	111%	(356)	1,490	-24%	7.98%
	6/30/1999	3,706	3,386	109%	(320)	1,560	-21%	7.17%
	6/30/2001	3,983	3,815	104%	(168)	2,246	-7%	6.23%
Postemployment Health:	6/30/1991	567	543	104%	(24)	836	-3%	3.65%
	6/30/1992	635	619	103%	(16)	1,131	-1%	0.00%
	6/30/1993	720	722	100%	2	1,228	0%	7.67%
	6/30/1994	772	838	92%	66	1,458	5%	9.68%
	6/30/1995	871	924	94%	52	1,389	4%	11.33%
	6/30/1996	977	902	108%	(75)	1,272	-6%	11.83%
	6/30/1997	1,187	1,073	111%	(114)	1,331	-9%	7.91%
	6/30/1998	1,407	1,265	111%	(142)	1,490	-10%	7.98%
	6/30/1999	1,503	1,374	109%	(129)	1,560	-8%	7.17%
	6/30/2001	1,687	1,616	104%	(71)	2,246	-3%	6.23%

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164	Lake & Peninsula School District							
Pension:	6/30/1991	2,032	1,884	108%	(148)	1,418	-10%	7.33%
	6/30/1992	2,335	2,125	110%	(209)	1,515	-14%	6.24%
	6/30/1993	2,469	2,200	112%	(269)	1,643	-16%	6.83%
	6/30/1994	2,739	2,474	111%	(265)	1,911	-14%	6.46%
	6/30/1995	3,123	2,684	116%	(439)	2,112	-21%	5.95%
	6/30/1996	3,529	2,969	119%	(560)	1,998	-28%	5.97%
	6/30/1997	3,927	3,401	115%	(525)	2,119	-25%	0.08%
	6/30/1998	4,567	4,101	111%	(466)	1,884	-25%	5.97%
	6/30/1999	4,598	4,293	107%	(305)	2,418	-13%	6.95%
	6/30/2001	5,089	5,123	99%	34	2,063	2%	7.12%
Postemployment Health:	6/30/1991	752	697	108%	(55)	1,418	-4%	7.33%
	6/30/1992	858	782	110%	(77)	1,515	-5%	6.24%
	6/30/1993	968	863	112%	(105)	1,643	-6%	6.83%
	6/30/1994	1,008	911	111%	(97)	1,911	-5%	6.46%
	6/30/1995	1,174	1,009	116%	(165)	2,112	-8%	5.95%
	6/30/1996	1,360	1,144	119%	(216)	1,998	-11%	5.97%
	6/30/1997	1,463	1,268	115%	(196)	2,119	-9%	0.08%
	6/30/1998	1,822	1,636	111%	(186)	1,884	-10%	5.97%
	6/30/1999	1,864	1,741	107%	(123)	2,418	-5%	6.95%
	6/30/2001	2,156	2,169	99%	13	2,063	1%	7.12%

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165 Sitka Community Hospital								
Pension:	6/30/1991	3,251	3,355	97%	104	2,207	5%	7.76%
	6/30/1992	3,961	3,985	99%	24	2,027	1%	9.25%
	6/30/1993	4,491	4,497	100%	6	2,308	0%	10.78%
	6/30/1994	5,013	5,054	99%	42	2,261	2%	11.05%
	6/30/1995	5,807	5,560	104%	(247)	2,381	-10%	11.33%
	6/30/1996	6,429	5,763	112%	(666)	2,814	-24%	10.58%
	6/30/1997	7,234	6,559	110%	(675)	3,118	-22%	3.40%
	6/30/1998	7,373	7,459	99%	86	2,959	3%	6.95%
	6/30/1999	8,002	7,807	102%	(195)	3,108	-6%	7.33%
	6/30/2001	10,067	10,228	98%	161	4,017	4%	8.15%
Postemployment Health:	6/30/1991	1,202	1,241	97%	39	2,207	2%	7.76%
	6/30/1992	1,456	1,465	99%	9	2,027	0%	9.25%
	6/30/1993	1,760	1,763	100%	3	2,308	0%	10.78%
	6/30/1994	1,844	1,860	99%	15	2,261	1%	11.05%
	6/30/1995	2,183	2,090	104%	(93)	2,381	-4%	11.33%
	6/30/1996	2,478	2,221	112%	(257)	2,814	-9%	10.58%
	6/30/1997	2,696	2,445	110%	(251)	3,118	-8%	3.40%
	6/30/1998	2,941	2,975	99%	34	2,959	1%	6.95%
	6/30/1999	3,244	3,165	102%	(79)	3,108	-3%	7.33%
	6/30/2001	4,263	4,331	98%	68	4,017	2%	8.15%

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166	Tanana City School District							
Pension:	6/30/1991	212	207	102%	(4)	267	-2%	13.37%
	6/30/1992	260	254	102%	(6)	149	-4%	14.72%
	6/30/1993	312	367	85%	55	215	26%	9.66%
	6/30/1994	364	376	97%	12	288	4%	9.65%
	6/30/1995	419	470	89%	50	240	21%	14.61%
	6/30/1996	442	448	99%	6	241	3%	10.85%
	6/30/1997	508	513	99%	5	276	2%	9.19%
	6/30/1998	514	575	89%	61	244	25%	10.19%
	6/30/1999	560	648	86%	88	216	41%	10.08%
	6/30/2001	584	736	79%	152	120	127%	14.30%
Postemployment Health:	6/30/1991	78	77	102%	(2)	267	-1%	13.37%
	6/30/1992	96	94	102%	(2)	149	-1%	14.72%
	6/30/1993	122	144	85%	22	215	10%	9.66%
	6/30/1994	134	138	97%	4	288	1%	9.65%
	6/30/1995	158	176	89%	19	240	8%	14.61%
	6/30/1996	170	173	99%	3	241	1%	10.85%
	6/30/1997	189	191	99%	2	276	1%	9.19%
	6/30/1998	205	230	89%	25	244	10%	10.19%
	6/30/1999	228	263	87%	35	216	16%	10.08%
	6/30/2001	248	313	79%	65	120	54%	14.30%

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167 Southeast Regional Resource Center								
Pension:	6/30/1991	1,115	1,018	109%	(96)	452	-21%	0.00%
	6/30/1992	1,214	1,171	104%	(43)	475	-9%	2.95%
	6/30/1993	1,113	1,129	99%	17	814	2%	3.32%
	6/30/1994	1,285	1,193	108%	(92)	634	-15%	8.02%
	6/30/1995	1,350	1,355	100%	5	681	1%	11.55%
	6/30/1996	1,592	1,393	114%	(199)	875	-23%	5.74%
	6/30/1997	1,888	1,754	108%	(134)	1,114	-12%	6.80%
	6/30/1998	2,053	2,117	97%	64	1,088	6%	7.07%
	6/30/1999	2,413	2,331	104%	(82)	1,180	-7%	8.47%
	6/30/2001	3,039	2,933	104%	(106)	1,484	-7%	7.88%
Postemployment Health:	6/30/1991	412	377	109%	(36)	452	-8%	0.00%
	6/30/1992	446	430	104%	(16)	475	-3%	2.95%
	6/30/1993	436	443	99%	6	814	1%	3.32%
	6/30/1994	473	439	108%	(34)	634	-5%	8.02%
	6/30/1995	507	509	100%	2	681	0%	11.55%
	6/30/1996	613	537	114%	(76)	875	-9%	5.74%
	6/30/1997	704	654	108%	(50)	1,114	-4%	6.80%
	6/30/1998	820	845	97%	25	1,088	2%	7.07%
	6/30/1999	979	945	104%	(34)	1,180	-3%	8.47%
	6/30/2001	1,288	1,242	104%	(46)	1,484	-3%	7.88%

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168 Hydaburg City School District								
Pension:	6/30/1991	195	191	102%	(4)	194	-2%	13.69%
	6/30/1992	254	254	100%	(1)	209	0%	10.29%
	6/30/1993	288	371	78%	83	349	24%	9.54%
	6/30/1994	333	318	105%	(15)	195	-8%	10.74%
	6/30/1995	399	376	106%	(23)	213	-11%	14.32%
	6/30/1996	472	410	115%	(62)	207	-30%	7.91%
	6/30/1997	554	382	145%	(172)	188	-91%	3.29%
	6/30/1998	631	475	133%	(156)	190	-82%	6.19%
	6/30/1999	668	478	140%	(190)	161	-118%	1.19%
	6/30/2001	820	647	127%	(173)	144	-120%	0.00%
Postemployment Health:	6/30/1991	72	71	102%	(1)	194	-1%	13.69%
	6/30/1992	94	93	100%	-	209	0%	10.29%
	6/30/1993	113	146	78%	33	349	9%	9.54%
	6/30/1994	123	117	105%	(6)	195	-3%	10.74%
	6/30/1995	150	141	106%	(9)	213	-4%	14.32%
	6/30/1996	182	158	115%	(24)	207	-12%	7.91%
	6/30/1997	207	143	145%	(64)	188	-34%	3.29%
	6/30/1998	253	190	133%	(63)	190	-33%	6.19%
	6/30/1999	271	194	140%	(77)	161	-48%	1.19%
	6/30/2001	348	275	127%	(73)	144	-51%	0.00%

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169 Tanana, City of								
Pension:	6/30/1991	396	242	164%	(154)	277	-56%	1.96%
	6/30/1992	442	287	154%	(155)	317	-49%	1.81%
	6/30/1993	476	325	146%	(151)	316	-48%	0.00%
	6/30/1994	531	440	121%	(91)	413	-22%	0.00%
	6/30/1995	542	410	132%	(132)	370	-36%	0.00%
	6/30/1996	563	432	130%	(131)	414	-32%	3.41%
	6/30/1997	637	461	138%	(176)	312	-56%	0.00%
	6/30/1998	629	643	98%	14	296	5%	5.00%
	6/30/1999	686	658	104%	(28)	302	-9%	3.22%
	6/30/2001	739	828	89%	89	207	43%	7.59%
Postemployment Health:	6/30/1991	147	90	164%	(57)	277	-21%	1.96%
	6/30/1992	163	106	154%	(57)	317	-18%	1.81%
	6/30/1993	186	127	146%	(59)	316	-19%	0.00%
	6/30/1994	195	162	121%	(33)	413	-8%	0.00%
	6/30/1995	204	154	132%	(50)	370	-13%	0.00%
	6/30/1996	217	166	130%	(51)	414	-12%	3.41%
	6/30/1997	237	172	138%	(65)	312	-21%	0.00%
	6/30/1998	251	257	98%	6	296	2%	5.00%
	6/30/1999	279	267	104%	(12)	302	-4%	3.22%
	6/30/2001	314	351	89%	37	207	18%	7.59%

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170 North Pacific Fisheries Management Council								
Pension:	6/30/1991	969	843	115%	(126)	459	-28%	1.14%
	6/30/1992	1,097	958	115%	(140)	503	-28%	0.00%
	6/30/1993	1,140	1,063	107%	(78)	515	-15%	1.31%
	6/30/1994	1,207	935	129%	(272)	431	-63%	1.99%
	6/30/1995	1,531	1,180	130%	(352)	416	-85%	6.37%
	6/30/1996	1,587	1,182	134%	(405)	471	-86%	0.00%
	6/30/1997	1,721	1,314	131%	(406)	529	-77%	0.00%
	6/30/1998	1,720	1,467	117%	(253)	494	-51%	0.00%
	6/30/1999	1,771	1,494	119%	(277)	601	-46%	0.78%
	6/30/2001	1,865	2,090	89%	225	1,015	22%	3.04%
Postemployment Health:	6/30/1991	359	312	115%	(47)	459	-10%	1.14%
	6/30/1992	404	352	115%	(51)	503	-10%	0.00%
	6/30/1993	447	416	107%	(30)	515	-6%	1.31%
	6/30/1994	444	344	129%	(100)	431	-23%	1.99%
	6/30/1995	576	443	130%	(132)	416	-32%	6.37%
	6/30/1996	612	456	134%	(156)	471	-33%	0.00%
	6/30/1997	641	490	131%	(152)	529	-29%	0.00%
	6/30/1998	687	586	117%	(101)	494	-20%	0.00%
	6/30/1999	718	606	118%	(112)	601	-19%	0.78%
	6/30/2001	790	886	89%	96	1,015	9%	3.04%

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171 Barrow, City of								
Pension:	6/30/1991	657	462	142%	(195)	850	-23%	0.00%
	6/30/1992	816	632	129%	(184)	964	-19%	0.00%
	6/30/1993	876	764	115%	(112)	995	-11%	2.80%
	6/30/1994	950	895	106%	(55)	820	-7%	4.77%
	6/30/1995	1,298	1,164	111%	(134)	1,122	-12%	7.61%
	6/30/1996	1,288	1,048	123%	(240)	783	-31%	8.24%
	6/30/1997	1,490	1,406	106%	(85)	967	-9%	2.90%
	6/30/1998	1,436	1,439	100%	3	704	0%	6.10%
	6/30/1999	1,616	1,604	101%	(12)	819	-1%	8.86%
	6/30/2001	2,188	2,287	96%	99	854	12%	8.55%
Postemployment Health:	6/30/1991	243	171	142%	(72)	850	-8%	0.00%
	6/30/1992	300	232	129%	(68)	964	-7%	0.00%
	6/30/1993	343	299	115%	(44)	995	-4%	2.80%
	6/30/1994	349	329	106%	(20)	820	-2%	4.77%
	6/30/1995	488	438	111%	(50)	1,122	-4%	7.61%
	6/30/1996	496	404	123%	(92)	783	-12%	8.24%
	6/30/1997	556	524	106%	(31)	967	-3%	2.90%
	6/30/1998	574	574	100%	-	704	0%	6.10%
	6/30/1999	656	651	101%	(5)	819	-1%	8.86%
	6/30/2001	927	969	96%	42	854	5%	8.55%

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172 Saint Paul, City of								
Pension:	6/30/1991	858	559	153%	(299)	647	-46%	5.54%
	6/30/1992	1,044	790	132%	(254)	842	-30%	0.57%
	6/30/1993	1,124	918	122%	(206)	907	-23%	0.00%
	6/30/1994	1,280	1,171	109%	(109)	1,355	-8%	1.21%
	6/30/1995	1,585	1,408	113%	(177)	1,569	-11%	3.86%
	6/30/1996	1,677	1,419	118%	(258)	1,524	-17%	7.81%
	6/30/1997	2,011	1,555	129%	(457)	1,481	-31%	3.12%
	6/30/1998	2,136	1,948	110%	(188)	1,579	-12%	7.78%
	6/30/1999	2,625	2,124	124%	(501)	1,495	-34%	6.24%
	6/30/2001	2,941	2,614	113%	(327)	1,106	-30%	4.35%
Postemployment Health:	6/30/1991	317	207	153%	(110)	647	-17%	5.54%
	6/30/1992	384	291	132%	(93)	842	-11%	0.57%
	6/30/1993	441	360	122%	(81)	907	-9%	0.00%
	6/30/1994	471	431	109%	(40)	1,355	-3%	1.21%
	6/30/1995	595	529	113%	(66)	1,569	-4%	3.86%
	6/30/1996	646	547	118%	(99)	1,524	-7%	7.81%
	6/30/1997	750	579	129%	(170)	1,481	-11%	3.12%
	6/30/1998	852	777	110%	(75)	1,579	-5%	7.78%
	6/30/1999	1,065	862	124%	(203)	1,495	-14%	6.24%
	6/30/2001	1,246	1,108	112%	(138)	1,106	-12%	4.35%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
173 Anchorage, Municipality of								
Pension:	6/30/1991	203,393	216,595	94%	13,202	77,246	17%	12.67%
	6/30/1992	232,967	243,543	96%	10,575	82,775	13%	12.31%
	6/30/1993	264,655	264,904	100%	249	90,675	0%	12.33%
	6/30/1994	295,708	301,785	98%	6,077	92,802	7%	12.50%
	6/30/1995	315,619	317,942	99%	2,324	82,006	3%	11.33%
	6/30/1996	346,079	316,732	109%	(29,347)	85,133	-34%	11.14%
	6/30/1997	382,836	361,233	106%	(21,603)	91,271	-24%	7.05%
	6/30/1998	411,396	393,723	104%	(17,673)	95,345	-19%	5.63%
	6/30/1999	428,380	407,062	105%	(21,318)	102,107	-21%	7.09%
	6/30/2001	496,559	466,160	107%	(30,399)	100,953	-30%	6.78%
Postemployment Health:	6/30/1991	75,231	80,114	94%	4,883	77,246	6%	12.67%
	6/30/1992	85,660	89,548	96%	3,889	82,775	5%	12.31%
	6/30/1993	103,737	103,834	100%	97	90,675	0%	12.33%
	6/30/1994	108,811	111,047	98%	2,236	92,802	2%	12.50%
	6/30/1995	118,612	119,486	99%	873	82,006	1%	11.33%
	6/30/1996	133,365	122,056	109%	(11,309)	85,133	-13%	11.14%
	6/30/1997	142,687	134,635	106%	(8,052)	91,271	-9%	7.05%
	6/30/1998	164,071	157,022	104%	(7,049)	95,345	-7%	5.63%
	6/30/1999	173,661	165,019	105%	(8,642)	102,107	-8%	7.09%
	6/30/2001	210,242	197,372	107%	(12,870)	100,953	-13%	6.78%

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174 Kodiak Island Borough								
Pension:	6/30/1991	3,346	3,398	98%	53	2,016	3%	10.25%
	6/30/1992	3,858	3,916	99%	58	2,255	3%	9.07%
	6/30/1993	4,483	4,540	99%	57	2,555	2%	10.51%
	6/30/1994	4,972	5,122	97%	150	2,641	6%	11.22%
	6/30/1995	5,697	5,746	99%	49	2,897	2%	11.57%
	6/30/1996	6,159	5,894	104%	(265)	3,042	-9%	11.04%
	6/30/1997	7,988	7,288	110%	(700)	3,179	-22%	6.91%
	6/30/1998	9,506	8,473	112%	(1,033)	2,054	-50%	8.78%
	6/30/1999	9,886	8,535	116%	(1,351)	1,864	-72%	7.28%
	6/30/2001	11,377	9,967	114%	(1,410)	1,692	-83%	0.15%
Postemployment Health:	6/30/1991	1,237	1,257	98%	19	2,016	1%	10.25%
	6/30/1992	1,419	1,440	99%	21	2,255	1%	9.07%
	6/30/1993	1,757	1,779	99%	22	2,555	1%	10.51%
	6/30/1994	1,830	1,885	97%	55	2,641	2%	11.22%
	6/30/1995	2,141	2,159	99%	18	2,897	1%	11.57%
	6/30/1996	2,373	2,271	104%	(102)	3,042	-3%	11.04%
	6/30/1997	2,977	2,716	110%	(261)	3,179	-8%	6.91%
	6/30/1998	3,792	3,380	112%	(412)	2,054	-20%	8.78%
	6/30/1999	4,009	3,460	116%	(549)	1,864	-29%	7.28%
	6/30/2001	4,818	4,221	114%	(597)	1,692	-35%	0.15%

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175 Nome Joint Utilities								
Pension:	6/30/1991	1,437	941	153%	(496)	647	-77%	0.00%
	6/30/1992	1,552	1,066	146%	(486)	674	-72%	0.00%
	6/30/1993	1,677	1,285	131%	(392)	709	-55%	0.00%
	6/30/1994	1,869	1,452	129%	(417)	753	-55%	0.00%
	6/30/1995	2,215	1,550	143%	(665)	766	-87%	0.00%
	6/30/1996	2,396	1,626	147%	(771)	710	-109%	0.00%
	6/30/1997	2,651	1,866	142%	(785)	770	-102%	0.00%
	6/30/1998	3,289	2,477	133%	(812)	652	-125%	0.00%
	6/30/1999	3,465	2,736	127%	(729)	832	-88%	0.00%
	6/30/2001	4,111	3,069	134%	(1,042)	867	-120%	0.00%
Postemployment Health:	6/30/1991	532	348	153%	(184)	647	-28%	0.00%
	6/30/1992	571	392	146%	(179)	674	-27%	0.00%
	6/30/1993	658	504	131%	(154)	709	-22%	0.00%
	6/30/1994	688	534	129%	(154)	753	-20%	0.00%
	6/30/1995	832	582	143%	(250)	766	-33%	0.00%
	6/30/1996	924	626	147%	(297)	710	-42%	0.00%
	6/30/1997	988	695	142%	(293)	770	-38%	0.00%
	6/30/1998	1,312	989	133%	(323)	652	-50%	0.00%
	6/30/1999	1,405	1,110	127%	(295)	832	-35%	0.00%
	6/30/2001	1,742	1,300	134%	(442)	867	-51%	0.00%

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176 Sand Point, City of								
Pension:	6/30/1991	457	512	89%	55	507	11%	12.62%
	6/30/1992	540	584	92%	44	542	8%	14.62%
	6/30/1993	652	702	93%	50	557	9%	11.54%
	6/30/1994	799	755	106%	(44)	364	-12%	11.91%
	6/30/1995	928	878	106%	(50)	505	-10%	12.42%
	6/30/1996	1,105	920	120%	(186)	500	-37%	6.56%
	6/30/1997	1,264	984	128%	(280)	552	-51%	3.55%
	6/30/1998	1,290	1,033	125%	(257)	532	-48%	5.30%
	6/30/1999	1,381	1,193	116%	(188)	735	-26%	3.87%
	6/30/2001	1,751	1,494	117%	(257)	820	-31%	5.40%
Postemployment Health:	6/30/1991	169	189	89%	20	507	4%	12.62%
	6/30/1992	199	215	92%	16	542	3%	14.62%
	6/30/1993	256	275	93%	19	557	3%	11.54%
	6/30/1994	294	278	106%	(16)	364	-4%	11.91%
	6/30/1995	349	330	106%	(19)	505	-4%	12.42%
	6/30/1996	426	354	120%	(71)	500	-14%	6.56%
	6/30/1997	471	367	128%	(104)	552	-19%	3.55%
	6/30/1998	515	412	125%	(103)	532	-19%	5.30%
	6/30/1999	561	484	116%	(77)	735	-10%	3.87%
	6/30/2001	742	633	117%	(109)	820	-13%	5.40%

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177	Ketchikan Gateway School District							
Pension:	6/30/1991	2,568	3,482	74%	914	2,363	39%	18.69%
	6/30/1992	3,558	4,495	79%	937	2,224	42%	17.48%
	6/30/1993	4,387	5,004	88%	616	2,270	27%	15.04%
	6/30/1994	5,174	5,974	87%	800	2,283	35%	16.18%
	6/30/1995	5,616	6,410	88%	794	2,425	33%	14.76%
	6/30/1996	6,082	6,395	95%	313	2,557	12%	14.52%
	6/30/1997	6,682	6,536	102%	(146)	2,538	-6%	10.62%
	6/30/1998	7,186	7,309	98%	123	2,540	5%	11.35%
	6/30/1999	7,841	7,900	99%	59	2,660	2%	9.21%
	6/30/2001	9,404	9,209	102%	(195)	2,994	-7%	9.49%
Postemployment Health:	6/30/1991	950	1,288	74%	338	2,363	14%	18.69%
	6/30/1992	1,308	1,653	79%	345	2,224	15%	17.48%
	6/30/1993	1,720	1,961	88%	242	2,270	11%	15.04%
	6/30/1994	1,904	2,198	87%	294	2,283	13%	16.18%
	6/30/1995	2,110	2,409	88%	299	2,425	12%	14.76%
	6/30/1996	2,344	2,465	95%	121	2,557	5%	14.52%
	6/30/1997	2,490	2,436	102%	(54)	2,538	-2%	10.62%
	6/30/1998	2,866	2,916	98%	50	2,540	2%	11.35%
	6/30/1999	3,179	3,203	99%	24	2,660	1%	9.21%
	6/30/2001	3,983	3,900	102%	(83)	2,994	-3%	9.49%

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178 Dillingham, City of								
Pension:	6/30/1991	1,522	1,264	120%	(258)	1,404	-18%	4.63%
	6/30/1992	1,913	1,589	120%	(324)	1,549	-21%	4.75%
	6/30/1993	1,850	1,911	97%	61	1,720	4%	4.25%
	6/30/1994	2,132	2,264	94%	132	2,165	6%	4.17%
	6/30/1995	2,432	2,239	109%	(193)	1,551	-12%	11.75%
	6/30/1996	2,552	2,366	108%	(186)	1,540	-12%	11.09%
	6/30/1997	3,312	2,988	111%	(324)	1,760	-18%	2.74%
	6/30/1998	3,301	3,460	95%	159	1,646	10%	8.37%
	6/30/1999	3,512	3,434	102%	(78)	1,846	-4%	7.71%
	6/30/2001	4,580	4,572	100%	(8)	2,108	0%	8.19%
Postemployment Health:	6/30/1991	563	467	120%	(96)	1,404	-7%	4.63%
	6/30/1992	703	584	120%	(119)	1,549	-8%	4.75%
	6/30/1993	725	749	97%	24	1,720	1%	4.25%
	6/30/1994	784	833	94%	49	2,165	2%	4.17%
	6/30/1995	914	841	109%	(73)	1,551	-5%	11.75%
	6/30/1996	983	912	108%	(71)	1,540	-5%	11.09%
	6/30/1997	1,235	1,114	111%	(121)	1,760	-7%	2.74%
	6/30/1998	1,317	1,381	95%	64	1,646	4%	8.37%
	6/30/1999	1,425	1,393	102%	(32)	1,846	-2%	7.71%
	6/30/2001	1,940	1,936	100%	(4)	2,108	0%	8.19%

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179 Unalaska, City of								
Pension:	6/30/1991	3,753	2,579	146%	(1,174)	2,939	-40%	0.00%
	6/30/1992	4,483	3,596	125%	(888)	4,126	-22%	0.00%
	6/30/1993	5,168	4,614	112%	(554)	5,170	-11%	0.00%
	6/30/1994	5,676	5,447	104%	(230)	5,768	-4%	3.99%
	6/30/1995	6,534	6,282	104%	(251)	6,098	-4%	7.78%
	6/30/1996	7,023	6,497	108%	(526)	6,365	-8%	9.10%
	6/30/1997	9,158	7,398	124%	(1,760)	7,057	-25%	5.39%
	6/30/1998	9,638	8,912	108%	(726)	7,427	-10%	8.84%
	6/30/1999	11,093	9,719	114%	(1,374)	7,466	-18%	6.93%
	6/30/2001	13,701	14,342	96%	641	8,195	8%	6.43%
Postemployment Health:	6/30/1991	1,388	954	146%	(434)	2,939	-15%	0.00%
	6/30/1992	1,649	1,322	125%	(326)	4,126	-8%	0.00%
	6/30/1993	2,025	1,808	112%	(217)	5,170	-4%	0.00%
	6/30/1994	2,089	2,004	104%	(84)	5,768	-1%	3.99%
	6/30/1995	2,455	2,361	104%	(95)	6,098	-2%	7.78%
	6/30/1996	2,707	2,504	108%	(203)	6,365	-3%	9.10%
	6/30/1997	3,413	2,757	124%	(656)	7,057	-9%	5.39%
	6/30/1998	3,845	3,555	108%	(290)	7,427	-4%	8.84%
	6/30/1999	4,498	3,940	114%	(558)	7,466	-7%	6.93%
	6/30/2001	5,802	6,074	96%	272	8,195	3%	6.43%

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180 Kenai Peninsula Borough								
Pension:	6/30/1991	13,054	14,351	91%	1,297	7,721	17%	13.38%
	6/30/1992	15,583	16,605	94%	1,022	8,212	12%	13.95%
	6/30/1993	18,063	18,390	98%	328	8,112	4%	12.29%
	6/30/1994	20,741	21,740	95%	999	8,406	12%	12.46%
	6/30/1995	22,870	23,877	96%	1,007	8,559	12%	11.81%
	6/30/1996	25,624	23,252	110%	(2,372)	8,590	-28%	11.77%
	6/30/1997	29,914	27,041	111%	(2,872)	9,200	-31%	8.11%
	6/30/1998	32,890	30,806	107%	(2,084)	9,200	-23%	6.47%
	6/30/1999	34,103	31,737	107%	(2,366)	9,874	-24%	6.19%
	6/30/2001	39,048	39,549	99%	501	9,789	5%	6.40%
Postemployment Health:	6/30/1991	4,828	5,308	91%	480	7,721	6%	13.38%
	6/30/1992	5,730	6,106	94%	376	8,212	5%	13.95%
	6/30/1993	7,080	7,209	98%	128	8,112	2%	12.29%
	6/30/1994	7,632	7,999	95%	367	8,406	4%	12.46%
	6/30/1995	8,595	8,973	96%	378	8,559	4%	11.81%
	6/30/1996	9,875	8,961	110%	(914)	8,590	-11%	11.77%
	6/30/1997	11,149	10,079	111%	(1,071)	9,200	-12%	8.11%
	6/30/1998	13,118	12,286	107%	(832)	9,200	-9%	6.47%
	6/30/1999	13,825	12,867	107%	(958)	9,874	-10%	6.19%
	6/30/2001	16,533	16,746	99%	213	9,789	2%	6.40%

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181 Ketchikan, City of								
Pension:	6/30/1991	8,224	13,722	60%	5,498	5,345	103%	27.65%
	6/30/1992	9,716	15,452	63%	5,736	5,828	98%	25.30%
	6/30/1993	12,370	16,856	73%	4,486	6,348	71%	23.11%
	6/30/1994	14,926	19,538	76%	4,613	6,270	74%	23.25%
	6/30/1995	16,244	20,856	78%	4,613	6,274	74%	20.32%
	6/30/1996	17,998	20,400	88%	2,402	6,294	38%	19.09%
	6/30/1997	20,711	23,171	89%	2,460	6,180	40%	15.48%
	6/30/1998	22,677	25,789	88%	3,112	6,744	46%	14.52%
	6/30/1999	24,679	26,408	93%	1,729	6,343	27%	14.61%
	6/30/2001	28,424	32,575	87%	4,151	7,228	57%	12.96%
Postemployment Health:	6/30/1991	3,042	5,076	60%	2,034	5,345	38%	27.65%
	6/30/1992	3,573	5,682	63%	2,109	5,828	36%	25.30%
	6/30/1993	4,848	6,607	73%	1,759	6,348	28%	23.11%
	6/30/1994	5,492	7,190	76%	1,697	6,270	27%	23.25%
	6/30/1995	6,104	7,838	78%	1,733	6,274	28%	20.32%
	6/30/1996	6,936	7,861	88%	925	6,294	15%	19.09%
	6/30/1997	7,719	8,636	89%	917	6,180	15%	15.48%
	6/30/1998	9,045	10,285	88%	1,240	6,744	18%	14.52%
	6/30/1999	10,006	10,706	93%	700	6,343	11%	14.61%
	6/30/2001	12,035	13,792	87%	1,757	7,228	24%	12.96%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
182 Seward, City of								
Pension:	6/30/1991	4,856	4,679	104%	(177)	2,514	-7%	6.37%
	6/30/1992	5,649	5,536	102%	(113)	2,634	-4%	7.54%
	6/30/1993	6,457	6,099	106%	(358)	2,571	-14%	7.92%
	6/30/1994	7,164	6,948	103%	(216)	2,784	-8%	9.52%
	6/30/1995	8,077	7,884	102%	(193)	3,077	-6%	6.73%
	6/30/1996	8,616	8,036	107%	(580)	3,100	-19%	7.90%
	6/30/1997	9,624	8,922	108%	(702)	2,977	-24%	4.71%
	6/30/1998	10,707	10,172	105%	(535)	2,929	-18%	7.56%
	6/30/1999	10,897	10,052	108%	(845)	2,871	-29%	7.09%
	6/30/2001	12,408	11,620	107%	(788)	3,265	-24%	5.60%
Postemployment Health:	6/30/1991	1,796	1,731	104%	(65)	2,514	-3%	6.37%
	6/30/1992	2,077	2,035	102%	(42)	2,634	-2%	7.54%
	6/30/1993	2,531	2,390	106%	(141)	2,571	-5%	7.92%
	6/30/1994	2,636	2,557	103%	(79)	2,784	-3%	9.52%
	6/30/1995	3,035	2,963	102%	(72)	3,077	-2%	6.73%
	6/30/1996	3,320	3,097	107%	(223)	3,100	-7%	7.90%
	6/30/1997	3,587	3,325	108%	(262)	2,977	-9%	4.71%
	6/30/1998	4,271	4,058	105%	(213)	2,929	-7%	7.56%
	6/30/1999	4,418	4,076	108%	(342)	2,871	-12%	7.09%
	6/30/2001	5,254	4,920	107%	(334)	3,265	-10%	5.60%

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183 Fort Yukon, City of								
Pension:	6/30/1991	331	251	132%	(80)	117	-69%	0.00%
	6/30/1992	436	314	139%	(122)	282	-43%	0.00%
	6/30/1993	453	299	151%	(154)	211	-73%	0.00%
	6/30/1994	501	352	142%	(148)	189	-78%	0.00%
	6/30/1995	566	377	150%	(189)	196	-96%	0.00%
	6/30/1996	577	370	156%	(207)	252	-82%	0.00%
	6/30/1997	653	415	158%	(239)	254	-94%	0.00%
	6/30/1998	644	399	161%	(245)	142	-173%	0.00%
	6/30/1999	723	473	153%	(250)	154	-162%	0.00%
	6/30/2001	819	635	129%	(184)	258	-71%	0.00%
Postemployment Health:	6/30/1991	123	93	132%	(30)	117	-25%	0.00%
	6/30/1992	160	115	139%	(45)	282	-16%	0.00%
	6/30/1993	177	117	151%	(60)	211	-29%	0.00%
	6/30/1994	184	130	142%	(55)	189	-29%	0.00%
	6/30/1995	213	142	150%	(71)	196	-36%	0.00%
	6/30/1996	222	142	156%	(80)	252	-32%	0.00%
	6/30/1997	244	154	158%	(89)	254	-35%	0.00%
	6/30/1998	257	160	161%	(97)	142	-68%	0.00%
	6/30/1999	294	193	152%	(101)	154	-66%	0.00%
	6/30/2001	347	270	129%	(77)	258	-30%	0.00%

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184 Bristol Bay Borough School District								
Pension:	6/30/1991	949	1,156	82%	207	478	43%	17.69%
	6/30/1992	1,229	1,409	87%	180	526	34%	17.89%
	6/30/1993	1,271	1,468	87%	197	592	33%	15.61%
	6/30/1994	1,437	1,605	90%	168	626	27%	15.20%
	6/30/1995	1,609	1,714	94%	105	675	16%	15.53%
	6/30/1996	1,720	1,813	95%	92	644	14%	13.55%
	6/30/1997	1,944	1,960	99%	16	690	2%	8.57%
	6/30/1998	2,149	2,173	99%	24	601	4%	11.61%
	6/30/1999	2,368	2,451	97%	83	768	11%	10.17%
	6/30/2001	2,723	2,731	100%	8	682	1%	10.78%
Postemployment Health:	6/30/1991	351	427	82%	76	478	16%	17.69%
	6/30/1992	452	518	87%	66	526	13%	17.89%
	6/30/1993	498	575	87%	77	592	13%	15.61%
	6/30/1994	529	591	90%	62	626	10%	15.20%
	6/30/1995	604	644	94%	40	675	6%	15.53%
	6/30/1996	663	698	95%	36	644	6%	13.55%
	6/30/1997	725	731	99%	6	690	1%	8.57%
	6/30/1998	858	867	99%	9	601	1%	11.61%
	6/30/1999	960	995	96%	35	768	5%	10.17%
	6/30/2001	1,154	1,157	100%	3	682	0%	10.78%

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185 Cordova School District								
Pension:	6/30/1991	1,140	1,379	83%	239	632	38%	17.91%
	6/30/1992	1,377	1,540	89%	163	757	22%	16.31%
	6/30/1993	1,606	1,731	93%	125	723	17%	14.92%
	6/30/1994	1,634	1,797	91%	163	511	32%	13.59%
	6/30/1995	1,747	1,936	90%	189	483	39%	13.49%
	6/30/1996	1,843	1,951	94%	108	540	20%	14.16%
	6/30/1997	2,207	2,231	99%	24	545	4%	11.38%
	6/30/1998	2,317	2,382	97%	65	571	11%	12.31%
	6/30/1999	2,482	2,565	97%	83	655	13%	10.41%
	6/30/2001	3,445	3,255	106%	(190)	576	-33%	10.46%
Postemployment Health:	6/30/1991	422	510	83%	88	632	14%	17.91%
	6/30/1992	506	566	89%	60	757	8%	16.31%
	6/30/1993	630	679	93%	49	723	7%	14.92%
	6/30/1994	601	661	91%	60	511	12%	13.59%
	6/30/1995	656	727	90%	71	483	15%	13.49%
	6/30/1996	710	752	94%	42	540	8%	14.16%
	6/30/1997	823	832	99%	9	545	2%	11.38%
	6/30/1998	925	951	97%	26	571	5%	12.31%
	6/30/1999	1,007	1,041	97%	34	655	5%	10.41%
	6/30/2001	1,460	1,379	106%	(81)	576	-14%	10.46%

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186 Craig, City of								
Pension:	6/30/1991	694	653	106%	(41)	503	-8%	12.33%
	6/30/1992	818	750	109%	(68)	385	-18%	9.74%
	6/30/1993	986	921	107%	(65)	553	-12%	7.56%
	6/30/1994	1,199	1,200	100%	1	662	0%	5.23%
	6/30/1995	1,358	1,386	98%	28	700	4%	7.43%
	6/30/1996	1,454	1,512	96%	58	733	8%	10.38%
	6/30/1997	1,672	1,718	97%	46	888	5%	7.18%
	6/30/1998	1,922	1,974	97%	52	991	5%	10.82%
	6/30/1999	2,099	2,156	97%	57	1,095	5%	10.50%
	6/30/2001	2,349	2,709	87%	360	1,147	31%	9.52%
Postemployment Health:	6/30/1991	257	242	106%	(15)	503	-3%	12.33%
	6/30/1992	301	276	109%	(25)	385	-6%	9.74%
	6/30/1993	387	361	107%	(26)	553	-5%	7.56%
	6/30/1994	441	442	100%	1	662	0%	5.23%
	6/30/1995	511	521	98%	10	700	1%	7.43%
	6/30/1996	561	583	96%	22	733	3%	10.38%
	6/30/1997	623	640	97%	17	888	2%	7.18%
	6/30/1998	767	788	97%	21	991	2%	10.82%
	6/30/1999	852	875	97%	23	1,095	2%	10.50%
	6/30/2001	995	1,148	87%	153	1,147	13%	9.52%

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187 Petersburg General Hospital								
Pension:	6/30/1991	1,808	1,500	121%	(308)	1,020	-30%	17.87%
	6/30/1992	2,166	1,837	118%	(328)	819	-40%	16.13%
	6/30/1993	2,836	2,164	131%	(672)	869	-77%	15.94%
	6/30/1994	3,135	2,436	129%	(699)	1,282	-54%	16.54%
	6/30/1995	3,420	2,700	127%	(720)	1,126	-64%	15.00%
	6/30/1996	3,576	2,554	140%	(1,022)	1,323	-77%	13.99%
	6/30/1997	4,110	2,971	138%	(1,139)	1,498	-76%	9.72%
	6/30/1998	4,374	3,370	130%	(1,004)	1,510	-66%	9.90%
	6/30/1999	4,813	3,491	138%	(1,322)	1,670	-79%	0.88%
	6/30/2001	5,073	4,070	125%	(1,003)	2,525	-40%	0.00%
Postemployment Health:	6/30/1991	669	555	121%	(114)	1,020	-11%	17.87%
	6/30/1992	796	676	118%	(121)	819	-15%	16.13%
	6/30/1993	1,112	848	131%	(264)	869	-30%	15.94%
	6/30/1994	1,153	896	129%	(257)	1,282	-20%	16.54%
	6/30/1995	1,285	1,014	127%	(271)	1,126	-24%	15.00%
	6/30/1996	1,378	984	140%	(394)	1,323	-30%	13.99%
	6/30/1997	1,532	1,107	138%	(425)	1,498	-28%	9.72%
	6/30/1998	1,745	1,344	130%	(401)	1,510	-27%	9.90%
	6/30/1999	1,952	1,416	138%	(536)	1,670	-32%	0.88%
	6/30/2001	2,149	1,724	125%	(425)	2,525	-17%	0.00%

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190 Kenai Peninsula Borough School District								
Pension:	6/30/1991	13,481	16,539	82%	3,058	9,483	32%	16.36%
	6/30/1992	16,724	19,175	87%	2,451	10,567	23%	14.95%
	6/30/1993	19,120	20,458	93%	1,338	10,990	12%	14.23%
	6/30/1994	21,952	23,362	94%	1,411	11,486	12%	13.81%
	6/30/1995	24,180	24,999	97%	819	11,983	7%	12.84%
	6/30/1996	26,243	25,454	103%	(789)	12,386	-6%	11.82%
	6/30/1997	32,622	27,379	119%	(5,243)	11,538	-45%	7.53%
	6/30/1998	36,679	34,072	108%	(2,607)	11,960	-22%	9.07%
	6/30/1999	40,450	36,483	111%	(3,967)	12,698	-31%	4.51%
	6/30/2001	45,056	44,990	100%	(66)	13,816	0%	5.07%
Postemployment Health:	6/30/1991	4,986	6,117	82%	1,131	9,483	12%	16.36%
	6/30/1992	6,149	7,050	87%	901	10,567	9%	14.95%
	6/30/1993	7,495	8,019	93%	524	10,990	5%	14.23%
	6/30/1994	8,077	8,597	94%	519	11,486	5%	13.81%
	6/30/1995	9,087	9,395	97%	308	11,983	3%	12.84%
	6/30/1996	10,113	9,809	103%	(304)	12,386	-2%	11.82%
	6/30/1997	12,158	10,204	119%	(1,954)	11,538	-17%	7.53%
	6/30/1998	14,629	13,589	108%	(1,040)	11,960	-9%	9.07%
	6/30/1999	16,399	14,791	111%	(1,608)	12,698	-13%	4.51%
	6/30/2001	19,077	19,049	100%	(28)	13,816	0%	5.07%

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191 North Pole, City of								
Pension:	6/30/1991	1,783	1,314	136%	(469)	1,083	-43%	2.94%
	6/30/1992	2,159	1,953	111%	(206)	1,207	-17%	0.00%
	6/30/1993	2,321	2,217	105%	(104)	1,254	-8%	0.00%
	6/30/1994	2,547	2,633	97%	86	1,270	7%	5.42%
	6/30/1995	2,838	2,890	98%	52	1,174	4%	8.57%
	6/30/1996	3,234	2,542	127%	(692)	1,244	-56%	11.17%
	6/30/1997	4,193	3,033	138%	(1,160)	1,330	-87%	7.24%
	6/30/1998	4,112	3,406	121%	(706)	1,238	-57%	3.04%
	6/30/1999	4,652	3,415	136%	(1,237)	1,308	-95%	0.00%
	6/30/2001	5,382	5,506	98%	124	1,670	7%	0.00%
Postemployment Health:	6/30/1991	660	486	136%	(174)	1,083	-16%	2.94%
	6/30/1992	794	718	111%	(76)	1,207	-6%	0.00%
	6/30/1993	910	869	105%	(41)	1,254	-3%	0.00%
	6/30/1994	937	969	97%	32	1,270	3%	5.42%
	6/30/1995	1,066	1,086	98%	20	1,174	2%	8.57%
	6/30/1996	1,246	980	127%	(266)	1,244	-21%	11.17%
	6/30/1997	1,563	1,131	138%	(432)	1,330	-32%	7.24%
	6/30/1998	1,640	1,359	121%	(281)	1,238	-23%	3.04%
	6/30/1999	1,886	1,385	136%	(501)	1,308	-38%	0.00%
	6/30/2001	2,279	2,332	98%	53	1,670	3%	0.00%

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192 Galena, City of								
Pension:	6/30/1991	1,175	769	153%	(405)	632	-64%	0.00%
	6/30/1992	1,380	1,044	132%	(336)	872	-39%	0.00%
	6/30/1993	1,404	1,202	117%	(202)	857	-24%	0.00%
	6/30/1994	1,571	1,358	116%	(213)	794	-27%	0.00%
	6/30/1995	1,923	1,619	119%	(304)	731	-42%	3.59%
	6/30/1996	1,961	1,578	124%	(383)	921	-42%	1.86%
	6/30/1997	2,362	1,811	130%	(551)	894	-62%	0.00%
	6/30/1998	2,441	2,181	112%	(260)	1,128	-23%	4.76%
	6/30/1999	2,579	2,211	117%	(368)	974	-38%	2.59%
	6/30/2001	3,073	2,505	123%	(568)	1,133	-50%	4.25%
Postemployment Health:	6/30/1991	434	285	153%	(150)	632	-24%	0.00%
	6/30/1992	508	384	132%	(124)	872	-14%	0.00%
	6/30/1993	550	471	117%	(79)	857	-9%	0.00%
	6/30/1994	578	500	116%	(78)	794	-10%	0.00%
	6/30/1995	723	609	119%	(114)	731	-16%	3.59%
	6/30/1996	755	608	124%	(147)	921	-16%	1.86%
	6/30/1997	880	675	130%	(205)	894	-23%	0.00%
	6/30/1998	974	870	112%	(104)	1,128	-9%	4.76%
	6/30/1999	1,046	897	117%	(149)	974	-15%	2.59%
	6/30/2001	1,302	1,061	123%	(241)	1,133	-21%	4.25%

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193	Nenana, City of							
Pension:	6/30/1991	524	442	119%	(82)	191	-43%	0.00%
	6/30/1992	577	488	118%	(89)	210	-43%	0.00%
	6/30/1993	631	625	101%	(6)	215	-3%	0.00%
	6/30/1994	674	696	97%	22	240	9%	0.00%
	6/30/1995	668	656	102%	(12)	240	-5%	10.38%
	6/30/1996	707	697	102%	(11)	283	-4%	11.45%
	6/30/1997	865	783	110%	(82)	251	-32%	5.13%
	6/30/1998	788	900	88%	112	212	53%	9.38%
	6/30/1999	851	735	116%	(116)	310	-37%	6.05%
	6/30/2001	994	1,072	93%	78	343	23%	4.13%
Postemployment Health:	6/30/1991	194	163	119%	(31)	191	-16%	0.00%
	6/30/1992	212	179	118%	(33)	210	-16%	0.00%
	6/30/1993	247	245	101%	(2)	215	-1%	0.00%
	6/30/1994	248	256	97%	8	240	3%	0.00%
	6/30/1995	251	247	102%	(4)	240	-2%	10.38%
	6/30/1996	273	268	102%	(4)	283	-1%	11.45%
	6/30/1997	322	292	110%	(30)	251	-12%	5.13%
	6/30/1998	315	359	88%	44	212	21%	9.38%
	6/30/1999	345	299	115%	(46)	310	-15%	6.05%
	6/30/2001	421	455	93%	34	343	10%	4.13%

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194 Haines Borough								
Pension:	6/30/1991	204	198	103%	(7)	169	-4%	2.89%
	6/30/1992	260	262	99%	1	279	1%	5.92%
	6/30/1993	289	320	90%	32	226	14%	8.83%
	6/30/1994	347	372	93%	25	271	9%	10.96%
	6/30/1995	429	469	91%	40	347	12%	13.08%
	6/30/1996	473	540	88%	67	345	19%	11.44%
	6/30/1997	571	710	80%	138	367	38%	8.08%
	6/30/1998	698	907	77%	209	432	48%	12.24%
	6/30/1999	768	956	80%	188	384	49%	14.37%
	6/30/2001	884	1,163	76%	279	404	69%	15.24%
Postemployment Health:	6/30/1991	76	73	103%	(2)	169	-1%	2.89%
	6/30/1992	96	96	99%	1	279	0%	5.92%
	6/30/1993	113	126	90%	12	226	5%	8.83%
	6/30/1994	128	137	93%	9	271	3%	10.96%
	6/30/1995	161	176	91%	15	347	4%	13.08%
	6/30/1996	182	208	88%	26	345	8%	11.44%
	6/30/1997	213	264	80%	52	367	14%	8.08%
	6/30/1998	279	362	77%	83	432	19%	12.24%
	6/30/1999	312	388	80%	76	384	20%	14.37%
	6/30/2001	375	494	76%	119	404	29%	15.24%

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196	Nenana City Public School District							
Pension:	6/30/1991	437	372	117%	(65)	143	-45%	6.20%
	6/30/1992	507	382	133%	(125)	154	-81%	0.00%
	6/30/1993	545	443	123%	(101)	153	-66%	0.00%
	6/30/1994	608	493	123%	(115)	155	-75%	0.00%
	6/30/1995	818	620	132%	(198)	115	-172%	0.00%
	6/30/1996	874	652	134%	(222)	158	-141%	0.00%
	6/30/1997	980	707	139%	(273)	231	-118%	0.00%
	6/30/1998	940	816	115%	(124)	316	-39%	0.00%
	6/30/1999	986	903	109%	(83)	376	-22%	0.00%
	6/30/2001	1,069	1,123	95%	54	739	7%	6.11%
Postemployment Health:	6/30/1991	162	138	117%	(24)	143	-17%	6.20%
	6/30/1992	186	140	133%	(46)	154	-30%	0.00%
	6/30/1993	213	174	123%	(40)	153	-26%	0.00%
	6/30/1994	224	181	123%	(43)	155	-27%	0.00%
	6/30/1995	308	233	132%	(75)	115	-65%	0.00%
	6/30/1996	337	251	134%	(86)	158	-54%	0.00%
	6/30/1997	365	263	139%	(102)	231	-44%	0.00%
	6/30/1998	375	326	115%	(49)	316	-16%	0.00%
	6/30/1999	400	367	109%	(33)	376	-9%	0.00%
	6/30/2001	453	476	95%	23	739	3%	6.11%

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198 Saxman, City of								
Pension:	6/30/1991	96	155	62%	60	44	135%	71.50%
	6/30/1992	114	192	60%	78	48	160%	27.43%
	6/30/1993	124	194	64%	70	33	213%	27.05%
	6/30/1994	156	229	68%	73	86	85%	30.96%
	6/30/1995	187	214	87%	28	17	165%	38.68%
	6/30/1996	230	244	94%	14	66	22%	20.41%
	6/30/1997	268	287	93%	19	60	32%	26.46%
	6/30/1998	282	391	72%	109	57	191%	21.46%
	6/30/1999	314	488	64%	174	94	185%	16.46%
	6/30/2001	409	603	68%	194	55	353%	33.43%
Postemployment Health:	6/30/1991	35	58	62%	22	44	50%	71.50%
	6/30/1992	42	70	60%	28	48	59%	27.43%
	6/30/1993	48	76	64%	28	33	83%	27.05%
	6/30/1994	57	84	68%	27	86	31%	30.96%
	6/30/1995	70	81	87%	10	17	62%	38.68%
	6/30/1996	88	94	94%	6	66	8%	20.41%
	6/30/1997	100	107	93%	7	60	12%	26.46%
	6/30/1998	113	157	72%	44	57	77%	21.46%
	6/30/1999	128	198	65%	70	94	74%	16.46%
	6/30/2001	174	256	68%	82	55	149%	33.43%

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199 Hoonah, City of								
Pension:	6/30/1991	534	366	146%	(167)	263	-64%	3.94%
	6/30/1992	605	360	168%	(244)	282	-86%	0.00%
	6/30/1993	669	409	164%	(260)	287	-90%	0.00%
	6/30/1994	745	469	159%	(276)	326	-85%	0.00%
	6/30/1995	825	573	144%	(252)	382	-66%	0.00%
	6/30/1996	961	611	157%	(350)	367	-95%	0.00%
	6/30/1997	977	669	146%	(307)	457	-67%	0.00%
	6/30/1998	979	769	127%	(210)	391	-54%	0.00%
	6/30/1999	1,123	947	119%	(176)	468	-38%	1.91%
	6/30/2001	1,346	1,321	102%	(25)	570	-4%	4.01%
Postemployment Health:	6/30/1991	197	136	146%	(62)	263	-24%	3.94%
	6/30/1992	222	133	168%	(90)	282	-32%	0.00%
	6/30/1993	262	160	164%	(102)	287	-35%	0.00%
	6/30/1994	274	173	159%	(101)	326	-31%	0.00%
	6/30/1995	310	215	144%	(95)	382	-25%	0.00%
	6/30/1996	371	236	157%	(135)	367	-37%	0.00%
	6/30/1997	364	250	146%	(115)	457	-25%	0.00%
	6/30/1998	391	308	127%	(83)	391	-21%	0.00%
	6/30/1999	456	385	118%	(71)	468	-15%	1.91%
	6/30/2001	571	560	102%	(11)	570	-2%	4.01%

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200 Pelican, City of								
Pension:	6/30/1991	120	107	112%	(13)	155	-8%	10.65%
	6/30/1992	155	113	138%	(42)	148	-29%	11.43%
	6/30/1993	188	181	104%	(7)	247	-3%	7.41%
	6/30/1994	232	243	95%	11	301	4%	1.62%
	6/30/1995	262	227	115%	(35)	204	-17%	10.27%
	6/30/1996	267	212	126%	(55)	152	-36%	10.80%
	6/30/1997	330	231	143%	(99)	92	-107%	1.27%
	6/30/1998	331	256	129%	(75)	84	-89%	5.42%
	6/30/1999	360	298	121%	(62)	106	-58%	0.42%
	6/30/2001	458	427	107%	(31)	147	-21%	1.46%
Postemployment Health:	6/30/1991	45	40	112%	(5)	155	-3%	10.65%
	6/30/1992	57	41	138%	(16)	148	-11%	11.43%
	6/30/1993	74	71	104%	(3)	247	-1%	7.41%
	6/30/1994	86	90	95%	4	301	1%	1.62%
	6/30/1995	98	85	115%	(13)	204	-6%	10.27%
	6/30/1996	103	82	126%	(21)	152	-14%	10.80%
	6/30/1997	123	86	143%	(37)	92	-40%	1.27%
	6/30/1998	133	103	129%	(30)	84	-36%	5.42%
	6/30/1999	146	121	121%	(25)	106	-24%	0.42%
	6/30/2001	194	182	107%	(12)	147	-8%	1.46%

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202 Whittier, City of								
Pension:	6/30/1991	553	449	123%	(104)	558	-19%	9.49%
	6/30/1992	695	553	126%	(143)	518	-28%	8.68%
	6/30/1993	792	702	113%	(90)	426	-21%	4.17%
	6/30/1994	944	838	113%	(107)	423	-25%	2.05%
	6/30/1995	1,042	917	114%	(126)	400	-31%	4.36%
	6/30/1996	1,106	836	132%	(270)	434	-62%	2.37%
	6/30/1997	1,265	932	136%	(333)	426	-78%	0.00%
	6/30/1998	1,377	959	144%	(418)	676	-62%	2.23%
	6/30/1999	1,456	1,059	137%	(397)	659	-60%	0.64%
	6/30/2001	1,842	1,418	130%	(424)	860	-49%	1.02%
Postemployment Health:	6/30/1991	205	166	123%	(39)	558	-7%	9.49%
	6/30/1992	256	203	126%	(52)	518	-10%	8.68%
	6/30/1993	310	275	113%	(35)	426	-8%	4.17%
	6/30/1994	348	308	113%	(39)	423	-9%	2.05%
	6/30/1995	392	344	114%	(47)	400	-12%	4.36%
	6/30/1996	426	322	132%	(104)	434	-24%	2.37%
	6/30/1997	472	348	136%	(124)	426	-29%	0.00%
	6/30/1998	550	383	144%	(167)	676	-25%	2.23%
	6/30/1999	591	430	137%	(161)	659	-24%	0.64%
	6/30/2001	780	601	130%	(179)	860	-21%	1.02%

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203 Anchorage Municipal Parking Authority								
Pension:	6/30/1991	402	313	128%	(89)	494	-18%	5.31%
	6/30/1992	495	432	115%	(63)	607	-10%	6.33%
	6/30/1993	570	509	112%	(60)	747	-8%	4.39%
	6/30/1994	686	634	108%	(52)	1,050	-5%	7.55%
	6/30/1995	888	762	116%	(126)	1,044	-12%	8.64%
	6/30/1996	1,043	902	116%	(141)	1,091	-13%	8.79%
	6/30/1997	1,334	1,010	132%	(323)	766	-42%	2.87%
	6/30/1998	1,429	1,313	109%	(116)	734	-16%	8.27%
	6/30/1999	1,514	1,204	126%	(310)	744	-42%	4.89%
	6/30/2001	1,882	1,745	108%	(137)	926	-15%	3.60%
Postemployment Health:	6/30/1991	149	116	128%	(33)	494	-7%	5.31%
	6/30/1992	182	159	115%	(23)	607	-4%	6.33%
	6/30/1993	223	200	112%	(24)	747	-3%	4.39%
	6/30/1994	252	233	108%	(19)	1,050	-2%	7.55%
	6/30/1995	334	287	116%	(47)	1,044	-5%	8.64%
	6/30/1996	402	347	116%	(55)	1,091	-5%	8.79%
	6/30/1997	497	377	132%	(121)	766	-16%	2.87%
	6/30/1998	571	524	109%	(47)	734	-6%	8.27%
	6/30/1999	614	489	126%	(125)	744	-17%	4.89%
	6/30/2001	797	739	108%	(58)	926	-6%	3.60%

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204 Craig School District								
Pension:	6/30/1991	107	96	112%	(12)	89	-13%	19.53%
	6/30/1992	180	166	108%	(14)	317	-4%	8.56%
	6/30/1993	258	251	103%	(6)	428	-2%	5.88%
	6/30/1994	318	303	105%	(15)	415	-4%	9.49%
	6/30/1995	409	387	106%	(23)	419	-5%	10.80%
	6/30/1996	455	474	96%	19	478	4%	9.22%
	6/30/1997	573	572	100%	(1)	498	0%	5.01%
	6/30/1998	675	723	93%	48	468	10%	10.01%
	6/30/1999	747	789	95%	42	467	9%	9.86%
	6/30/2001	932	1,136	82%	204	903	23%	9.86%
Postemployment Health:	6/30/1991	40	35	112%	(4)	89	-5%	19.53%
	6/30/1992	66	61	108%	(5)	317	-2%	8.56%
	6/30/1993	101	99	103%	(3)	428	-1%	5.88%
	6/30/1994	117	112	105%	(5)	415	-1%	9.49%
	6/30/1995	154	145	106%	(8)	419	-2%	10.80%
	6/30/1996	175	182	96%	7	478	2%	9.22%
	6/30/1997	214	213	100%	(1)	498	0%	5.01%
	6/30/1998	270	289	93%	19	468	4%	10.01%
	6/30/1999	304	321	95%	17	467	4%	9.86%
	6/30/2001	396	482	82%	86	903	10%	9.86%

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205 Dillingham City School District								
Pension:	6/30/1991	812	1,065	76%	253	757	33%	18.62%
	6/30/1992	1,061	1,239	86%	178	847	21%	17.55%
	6/30/1993	1,318	1,358	97%	40	792	5%	14.38%
	6/30/1994	1,394	1,454	96%	60	613	10%	13.54%
	6/30/1995	1,564	1,459	107%	(105)	709	-15%	11.94%
	6/30/1996	1,688	1,631	103%	(56)	730	-8%	11.52%
	6/30/1997	1,992	1,751	114%	(240)	939	-26%	1.96%
	6/30/1998	1,987	2,098	95%	111	1,073	10%	8.91%
	6/30/1999	2,411	2,175	111%	(236)	1,208	-20%	6.86%
	6/30/2001	2,863	2,635	109%	(228)	1,036	-22%	6.24%
Postemployment Health:	6/30/1991	300	394	76%	94	757	12%	18.62%
	6/30/1992	390	456	86%	66	847	8%	17.55%
	6/30/1993	516	532	97%	16	792	2%	14.38%
	6/30/1994	513	535	96%	22	613	4%	13.54%
	6/30/1995	588	548	107%	(40)	709	-6%	11.94%
	6/30/1996	650	629	103%	(22)	730	-3%	11.52%
	6/30/1997	742	653	114%	(90)	939	-10%	1.96%
	6/30/1998	793	837	95%	44	1,073	4%	8.91%
	6/30/1999	978	883	111%	(95)	1,208	-8%	6.86%
	6/30/2001	1,213	1,117	109%	(96)	1,036	-9%	6.24%

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206 Thorne Bay, City of								
Pension:	6/30/1991	174	136	128%	(38)	175	-22%	8.40%
	6/30/1992	230	187	123%	(43)	224	-19%	7.78%
	6/30/1993	276	268	103%	(8)	298	-3%	3.22%
	6/30/1994	307	298	103%	(10)	247	-4%	4.64%
	6/30/1995	377	369	102%	(8)	359	-2%	10.45%
	6/30/1996	432	346	125%	(85)	338	-25%	9.06%
	6/30/1997	576	422	137%	(154)	250	-62%	6.01%
	6/30/1998	564	459	123%	(105)	293	-36%	6.76%
	6/30/1999	627	508	123%	(119)	271	-44%	2.56%
	6/30/2001	788	764	103%	(24)	184	-13%	3.14%
Postemployment Health:	6/30/1991	64	50	128%	(14)	175	-8%	8.40%
	6/30/1992	85	69	123%	(16)	224	-7%	7.78%
	6/30/1993	108	105	103%	(3)	298	-1%	3.22%
	6/30/1994	113	109	103%	(3)	247	-1%	4.64%
	6/30/1995	141	138	102%	(3)	359	-1%	10.45%
	6/30/1996	166	134	125%	(33)	338	-10%	9.06%
	6/30/1997	215	157	137%	(58)	250	-23%	6.01%
	6/30/1998	225	184	122%	(41)	293	-14%	6.76%
	6/30/1999	255	207	123%	(48)	271	-18%	2.56%
	6/30/2001	335	324	103%	(11)	184	-6%	3.14%

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208 Akutan, City of								
Pension:	6/30/1991	143	152	94%	9	183	5%	9.98%
	6/30/1992	162	166	98%	4	145	3%	11.94%
	6/30/1993	198	217	91%	19	193	10%	10.74%
	6/30/1994	238	259	92%	20	203	10%	11.21%
	6/30/1995	272	250	109%	(22)	165	-13%	12.57%
	6/30/1996	314	282	111%	(32)	212	-15%	11.58%
	6/30/1997	400	376	106%	(24)	270	-9%	2.50%
	6/30/1998	399	409	98%	10	234	4%	8.03%
	6/30/1999	448	451	99%	3	188	2%	8.83%
	6/30/2001	504	455	111%	(49)	262	-19%	9.09%
Postemployment Health:	6/30/1991	53	56	94%	3	183	2%	9.98%
	6/30/1992	60	61	98%	1	145	1%	11.94%
	6/30/1993	77	85	91%	8	193	4%	10.74%
	6/30/1994	88	95	92%	8	203	4%	11.21%
	6/30/1995	102	94	109%	(8)	165	-5%	12.57%
	6/30/1996	121	109	111%	(12)	212	-6%	11.58%
	6/30/1997	149	140	106%	(9)	270	-3%	2.50%
	6/30/1998	160	164	98%	4	234	2%	8.03%
	6/30/1999	183	184	99%	1	188	1%	8.83%
	6/30/2001	214	194	110%	(20)	262	-8%	9.09%

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209 Unalaska School District								
Pension:	6/30/1991	252	216	117%	(36)	108	-33%	6.19%
	6/30/1992	279	223	125%	(56)	156	-36%	0.34%
	6/30/1993	325	274	118%	(50)	367	-14%	0.00%
	6/30/1994	387	336	115%	(52)	633	-8%	0.00%
	6/30/1995	453	416	109%	(36)	707	-5%	6.80%
	6/30/1996	506	489	104%	(17)	584	-3%	7.74%
	6/30/1997	608	597	102%	(11)	572	-2%	5.06%
	6/30/1998	542	616	88%	74	538	14%	9.48%
	6/30/1999	599	628	95%	29	608	5%	9.66%
	6/30/2001	718	820	88%	102	674	15%	9.14%
Postemployment Health:	6/30/1991	93	80	117%	(13)	108	-12%	6.19%
	6/30/1992	102	82	125%	(20)	156	-13%	0.34%
	6/30/1993	127	108	118%	(20)	367	-5%	0.00%
	6/30/1994	143	123	115%	(19)	633	-3%	0.00%
	6/30/1995	170	157	109%	(14)	707	-2%	6.80%
	6/30/1996	195	188	104%	(7)	584	-1%	7.74%
	6/30/1997	226	222	102%	(4)	572	-1%	5.06%
	6/30/1998	217	247	88%	30	538	6%	9.48%
	6/30/1999	243	255	95%	12	608	2%	9.66%
	6/30/2001	305	348	88%	43	674	6%	9.14%

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211	Kashunamiut School District							
Pension:	6/30/1991	358	350	102%	(8)	453	-2%	10.75%
	6/30/1992	468	427	110%	(41)	559	-7%	12.15%
	6/30/1993	546	497	110%	(49)	520	-9%	9.63%
	6/30/1994	662	592	112%	(69)	556	-12%	8.55%
	6/30/1995	792	698	114%	(94)	637	-15%	8.22%
	6/30/1996	837	768	109%	(69)	692	-10%	6.40%
	6/30/1997	1,001	830	121%	(171)	720	-24%	1.98%
	6/30/1998	996	965	103%	(31)	816	-4%	6.98%
	6/30/1999	1,113	1,157	96%	44	787	6%	7.08%
	6/30/2001	1,332	1,531	87%	199	976	20%	9.36%
Postemployment Health:	6/30/1991	133	130	102%	(3)	453	-1%	10.75%
	6/30/1992	172	157	110%	(15)	559	-3%	12.15%
	6/30/1993	214	195	110%	(19)	520	-4%	9.63%
	6/30/1994	243	218	112%	(26)	556	-5%	8.55%
	6/30/1995	298	262	114%	(36)	637	-6%	8.22%
	6/30/1996	323	296	109%	(27)	692	-4%	6.40%
	6/30/1997	373	309	121%	(64)	720	-9%	1.98%
	6/30/1998	398	386	103%	(12)	816	-1%	6.98%
	6/30/1999	452	470	96%	18	787	2%	7.08%
	6/30/2001	565	649	87%	84	976	9%	9.36%

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214 Saint Mary's, City of								
Pension:	6/30/1991	186	161	116%	(26)	161	-16%	13.23%
	6/30/1992	250	186	134%	(64)	171	-37%	5.97%
	6/30/1993	288	258	112%	(30)	246	-12%	5.02%
	6/30/1994	321	281	114%	(40)	329	-12%	0.00%
	6/30/1995	369	383	96%	14	372	4%	7.28%
	6/30/1996	398	384	104%	(14)	357	-4%	6.50%
	6/30/1997	479	519	92%	40	395	10%	7.15%
	6/30/1998	419	511	82%	92	323	28%	9.34%
	6/30/1999	481	586	82%	105	380	28%	11.09%
	6/30/2001	558	687	81%	129	388	33%	12.24%
Postemployment Health:	6/30/1991	69	59	116%	(9)	161	-6%	13.23%
	6/30/1992	92	69	134%	(23)	171	-14%	5.97%
	6/30/1993	113	101	112%	(12)	246	-5%	5.02%
	6/30/1994	118	103	114%	(15)	329	-4%	0.00%
	6/30/1995	139	144	96%	5	372	1%	7.28%
	6/30/1996	154	148	104%	(6)	357	-2%	6.50%
	6/30/1997	179	194	92%	15	395	4%	7.15%
	6/30/1998	168	204	82%	36	323	11%	9.34%
	6/30/1999	195	238	82%	43	380	11%	11.09%
	6/30/2001	237	292	81%	55	388	14%	12.24%

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215 Homer, City of								
Pension:	6/30/1991	4,200	4,382	96%	182	2,515	7%	13.51%
	6/30/1992	5,245	5,070	103%	(175)	2,528	-7%	13.69%
	6/30/1993	6,033	5,854	103%	(180)	2,776	-6%	11.09%
	6/30/1994	6,878	6,846	100%	(32)	2,849	-1%	8.68%
	6/30/1995	7,973	7,728	103%	(245)	3,082	-8%	9.17%
	6/30/1996	9,997	8,025	125%	(1,971)	2,959	-67%	10.00%
	6/30/1997	11,257	9,210	122%	(2,046)	3,085	-66%	4.18%
	6/30/1998	11,746	10,563	111%	(1,183)	3,339	-35%	1.69%
	6/30/1999	13,256	11,433	116%	(1,823)	3,225	-57%	2.03%
	6/30/2001	15,234	14,110	108%	(1,124)	3,361	-33%	2.42%
Postemployment Health:	6/30/1991	1,554	1,621	96%	67	2,515	3%	13.51%
	6/30/1992	1,928	1,864	103%	(64)	2,528	-3%	13.69%
	6/30/1993	2,365	2,294	103%	(70)	2,776	-3%	11.09%
	6/30/1994	2,531	2,519	100%	(12)	2,849	0%	8.68%
	6/30/1995	2,996	2,904	103%	(92)	3,082	-3%	9.17%
	6/30/1996	3,852	3,093	125%	(760)	2,959	-26%	10.00%
	6/30/1997	4,195	3,433	122%	(763)	3,085	-25%	4.18%
	6/30/1998	4,685	4,213	111%	(472)	3,339	-14%	1.69%
	6/30/1999	5,374	4,636	116%	(738)	3,225	-23%	2.03%
	6/30/2001	6,451	5,975	108%	(476)	3,361	-14%	2.42%

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216 Ruby, City of								
Pension:	6/30/1991	61	39	157%	(22)	46	-48%	21.42%
	6/30/1992	72	45	162%	(28)	29	-96%	1.99%
	6/30/1993	77	45	170%	(32)	29	-111%	0.00%
	6/30/1994	86	45	189%	(40)	29	-140%	0.00%
	6/30/1995	97	53	184%	(44)	29	-152%	0.00%
	6/30/1996	100	74	136%	(27)	30	-88%	0.00%
	6/30/1997	144	105	138%	(39)	88	-45%	0.00%
	6/30/1998	140	171	82%	31	90	34%	0.00%
	6/30/1999	152	189	80%	37	111	33%	4.53%
	6/30/2001	359	331	108%	(28)	94	-30%	13.00%
Postemployment Health:	6/30/1991	22	14	157%	(8)	46	-18%	21.42%
	6/30/1992	27	16	162%	(10)	29	-35%	1.99%
	6/30/1993	30	18	170%	(12)	29	-43%	0.00%
	6/30/1994	31	17	189%	(15)	29	-51%	0.00%
	6/30/1995	37	20	184%	(17)	29	-57%	0.00%
	6/30/1996	39	28	136%	(10)	30	-34%	0.00%
	6/30/1997	54	39	138%	(15)	88	-17%	0.00%
	6/30/1998	56	69	81%	13	90	14%	0.00%
	6/30/1999	62	77	81%	15	111	14%	4.53%
	6/30/2001	152	140	109%	(12)	94	-13%	13.00%

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218 Special Education Service Agency								
Pension:	6/30/1991	164	135	121%	(28)	266	-11%	11.70%
	6/30/1992	233	175	133%	(57)	274	-21%	11.13%
	6/30/1993	291	249	117%	(42)	413	-10%	6.69%
	6/30/1994	344	281	122%	(63)	419	-15%	4.21%
	6/30/1995	410	341	120%	(69)	387	-18%	7.92%
	6/30/1996	494	429	115%	(65)	474	-14%	5.63%
	6/30/1997	601	524	115%	(77)	422	-18%	1.02%
	6/30/1998	847	646	131%	(201)	372	-54%	6.02%
	6/30/1999	880	705	125%	(175)	379	-46%	7.72%
	6/30/2001	951	934	102%	(17)	469	-4%	3.55%
Postemployment Health:	6/30/1991	60	50	121%	(11)	266	-4%	11.70%
	6/30/1992	85	65	133%	(21)	274	-8%	11.13%
	6/30/1993	114	97	117%	(17)	413	-4%	6.69%
	6/30/1994	127	104	122%	(23)	419	-6%	4.21%
	6/30/1995	154	128	120%	(26)	387	-7%	7.92%
	6/30/1996	190	165	115%	(25)	474	-5%	5.63%
	6/30/1997	224	195	115%	(29)	422	-7%	1.02%
	6/30/1998	339	258	131%	(81)	372	-22%	6.02%
	6/30/1999	358	287	125%	(71)	379	-19%	7.72%
	6/30/2001	404	396	102%	(8)	469	-2%	3.55%

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219 Bartlett Regional Hospital								
Pension:	6/30/1991	4,863	5,149	94%	285	6,948	4%	10.97%
	6/30/1992	6,286	6,376	99%	91	7,185	1%	12.12%
	6/30/1993	7,477	7,826	96%	348	8,550	4%	10.70%
	6/30/1994	9,219	9,435	98%	216	9,394	2%	11.06%
	6/30/1995	11,816	11,312	104%	(504)	9,572	-5%	11.81%
	6/30/1996	13,324	12,028	111%	(1,296)	9,625	-13%	10.63%
	6/30/1997	16,601	14,315	116%	(2,286)	10,079	-23%	5.03%
	6/30/1998	17,287	16,775	103%	(512)	10,396	-5%	8.20%
	6/30/1999	19,776	18,887	105%	(889)	11,225	-8%	7.20%
	6/30/2001	23,798	23,965	99%	167	15,512	1%	7.81%
Postemployment Health:	6/30/1991	1,799	1,904	94%	106	6,948	2%	10.97%
	6/30/1992	2,311	2,345	99%	33	7,185	0%	12.12%
	6/30/1993	2,931	3,067	96%	137	8,550	2%	10.70%
	6/30/1994	3,392	3,472	98%	80	9,394	1%	11.06%
	6/30/1995	4,441	4,251	104%	(190)	9,572	-2%	11.81%
	6/30/1996	5,134	4,635	111%	(499)	9,625	-5%	10.63%
	6/30/1997	6,188	5,336	116%	(852)	10,079	-8%	5.03%
	6/30/1998	6,895	6,691	103%	(204)	10,396	-2%	8.20%
	6/30/1999	8,017	7,657	105%	(360)	11,225	-3%	7.20%
	6/30/2001	10,077	10,147	99%	70	15,512	0%	7.81%

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220 Northwest Arctic Borough								
Pension:	6/30/1991	301	239	126%	(63)	517	-12%	5.94%
	6/30/1992	373	303	123%	(70)	465	-15%	8.48%
	6/30/1993	453	385	118%	(68)	579	-12%	6.23%
	6/30/1994	537	486	111%	(51)	700	-7%	6.04%
	6/30/1995	632	563	112%	(68)	629	-11%	7.44%
	6/30/1996	668	570	117%	(97)	565	-17%	8.03%
	6/30/1997	782	559	140%	(224)	530	-42%	3.25%
	6/30/1998	790	808	98%	18	696	3%	7.75%
	6/30/1999	881	932	95%	51	830	6%	4.89%
	6/30/2001	1,121	885	127%	(236)	659	-36%	9.33%
Postemployment Health:	6/30/1991	112	88	126%	(23)	517	-4%	5.94%
	6/30/1992	137	111	123%	(26)	465	-6%	8.48%
	6/30/1993	178	151	118%	(27)	579	-5%	6.23%
	6/30/1994	198	179	111%	(19)	700	-3%	6.04%
	6/30/1995	237	212	112%	(26)	629	-4%	7.44%
	6/30/1996	257	220	117%	(38)	565	-7%	8.03%
	6/30/1997	292	208	140%	(83)	530	-16%	3.25%
	6/30/1998	316	323	98%	7	696	1%	7.75%
	6/30/1999	358	378	95%	20	830	2%	4.89%
	6/30/2001	476	375	127%	(101)	659	-15%	9.33%

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221 Saint Mary's School District								
Pension:	6/30/1991	775	715	108%	(61)	408	-15%	9.85%
	6/30/1992	968	879	110%	(89)	488	-18%	11.49%
	6/30/1993	1,137	950	120%	(188)	513	-37%	5.35%
	6/30/1994	1,229	1,064	116%	(165)	281	-59%	5.05%
	6/30/1995	1,308	977	134%	(331)	197	-168%	0.00%
	6/30/1996	1,426	1,016	140%	(409)	329	-124%	0.00%
	6/30/1997	1,468	1,062	138%	(406)	337	-120%	0.00%
	6/30/1998	1,492	940	159%	(552)	372	-148%	0.00%
	6/30/1999	1,543	1,055	146%	(488)	440	-111%	0.00%
	6/30/2001	1,622	1,326	122%	(296)	276	-107%	0.00%
Postemployment Health:	6/30/1991	287	264	108%	(22)	408	-5%	9.85%
	6/30/1992	356	323	110%	(33)	488	-7%	11.49%
	6/30/1993	446	372	120%	(73)	513	-14%	5.35%
	6/30/1994	452	391	116%	(61)	281	-22%	5.05%
	6/30/1995	491	367	134%	(124)	197	-63%	0.00%
	6/30/1996	549	392	140%	(158)	329	-48%	0.00%
	6/30/1997	547	396	138%	(151)	337	-45%	0.00%
	6/30/1998	596	375	159%	(221)	372	-59%	0.00%
	6/30/1999	626	429	146%	(197)	440	-45%	0.00%
	6/30/2001	688	562	122%	(126)	276	-46%	0.00%

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222 Selawik City Council								
Pension:	6/30/1991	(13)	20	-67%	33	19	177%	10.25%
	6/30/1992	53	36	147%	(17)	2	-902%	25.26%
	6/30/1993	42	34	121%	(7)	32	-22%	32.46%
	6/30/1994	45	39	115%	(6)	61	-10%	0.00%
	6/30/1995	16	4	367%	(12)	33	-35%	3.93%
	6/30/1996	16	7	220%	(9)	24	-37%	7.41%
	6/30/1997	23	12	182%	(10)	20	-52%	0.00%
	6/30/1998	19	1	1900%	(18)	24	-75%	5.14%
	6/30/1999	22	19	116%	(3)	75	-4%	3.74%
	6/30/2001	25	48	52%	23	212	11%	7.93%
Postemployment Health:	6/30/1991	(5)	7	-67%	12	19	65%	10.25%
	6/30/1992	19	13	147%	(6)	2	-332%	25.26%
	6/30/1993	16	14	121%	(3)	32	-9%	32.46%
	6/30/1994	16	14	115%	(2)	61	-4%	0.00%
	6/30/1995	6	2	367%	(4)	33	-13%	3.93%
	6/30/1996	6	3	220%	(3)	24	-14%	7.41%
	6/30/1997	8	5	182%	(4)	20	-19%	0.00%
	6/30/1998	8	1	800%	(7)	24	-29%	5.14%
	6/30/1999	9	9	100%	-	75	0%	3.74%
	6/30/2001	11	21	52%	10	212	5%	7.93%

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223 Bristol Bay Housing Authority								
Pension:	6/30/1991	166	93	179%	(73)	136	-54%	9.44%
	6/30/1992	204	72	285%	(132)	149	-89%	5.42%
	6/30/1993	223	70	321%	(154)	224	-69%	0.00%
	6/30/1994	257	106	242%	(151)	390	-39%	0.00%
	6/30/1995	412	273	151%	(139)	606	-23%	0.00%
	6/30/1996	403	302	133%	(101)	645	-16%	0.00%
	6/30/1997	463	375	123%	(88)	616	-14%	0.00%
	6/30/1998	473	508	93%	35	717	5%	5.00%
	6/30/1999	545	589	93%	44	860	5%	8.19%
	6/30/2001	709	875	81%	166	1,073	15%	9.10%
Postemployment Health:	6/30/1991	61	34	179%	(27)	136	-20%	9.44%
	6/30/1992	75	26	285%	(49)	149	-33%	5.42%
	6/30/1993	88	27	321%	(60)	224	-27%	0.00%
	6/30/1994	94	39	242%	(55)	390	-14%	0.00%
	6/30/1995	155	103	151%	(52)	606	-9%	0.00%
	6/30/1996	155	116	133%	(39)	645	-6%	0.00%
	6/30/1997	173	140	123%	(33)	616	-5%	0.00%
	6/30/1998	190	203	94%	13	717	2%	5.00%
	6/30/1999	221	239	92%	18	860	2%	8.19%
	6/30/2001	301	372	81%	71	1,073	7%	9.10%

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224 Copper River Basin Housing Authority								
Pension:	6/30/1991	80	100	80%	20	174	11%	14.31%
	6/30/1992	117	143	82%	26	207	12%	2.79%
	6/30/1993	145	188	77%	43	199	22%	11.60%
	6/30/1994	165	154	107%	(11)	129	-9%	12.41%
	6/30/1995	223	278	80%	55	178	31%	14.06%
	6/30/1996	254	278	91%	24	210	11%	7.80%
	6/30/1997	310	231	134%	(79)	246	-32%	10.35%
	6/30/1998	307	310	99%	3	241	1%	11.26%
	6/30/1999	349	355	98%	6	281	2%	6.26%
	6/30/2001	534	570	94%	36	713	5%	8.83%
Postemployment Health:	6/30/1991	30	37	80%	7	174	4%	14.31%
	6/30/1992	43	52	82%	9	207	5%	2.79%
	6/30/1993	57	74	77%	17	199	8%	11.60%
	6/30/1994	61	57	107%	(4)	129	-3%	12.41%
	6/30/1995	84	104	80%	20	178	12%	14.06%
	6/30/1996	98	107	91%	9	210	4%	7.80%
	6/30/1997	116	86	134%	(30)	246	-12%	10.35%
	6/30/1998	123	125	98%	2	241	1%	11.26%
	6/30/1999	142	144	99%	2	281	1%	6.26%
	6/30/2001	227	242	94%	15	713	2%	8.83%

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225 Skagway City School District								
Pension:	6/30/1991	133	266	50%	134	160	84%	25.68%
	6/30/1992	171	406	42%	235	159	148%	22.73%
	6/30/1993	219	335	65%	116	151	77%	20.66%
	6/30/1994	272	391	70%	119	161	74%	29.49%
	6/30/1995	351	435	81%	84	165	51%	21.03%
	6/30/1996	388	445	87%	57	168	34%	19.09%
	6/30/1997	471	495	95%	25	173	14%	12.82%
	6/30/1998	472	563	84%	91	177	51%	14.02%
	6/30/1999	536	628	85%	92	225	41%	11.62%
	6/30/2001	663	742	89%	79	251	31%	14.27%
Postemployment Health:	6/30/1991	49	99	50%	49	160	31%	25.68%
	6/30/1992	63	149	42%	86	159	54%	22.73%
	6/30/1993	86	131	65%	45	151	30%	20.66%
	6/30/1994	100	144	70%	44	161	27%	29.49%
	6/30/1995	132	164	81%	32	165	19%	21.03%
	6/30/1996	149	171	87%	22	168	13%	19.09%
	6/30/1997	175	185	95%	9	173	5%	12.82%
	6/30/1998	189	225	84%	36	177	20%	14.02%
	6/30/1999	218	255	85%	37	225	16%	11.62%
	6/30/2001	282	315	90%	33	251	13%	14.27%

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227 Klawock, City of								
Pension:	6/30/1991	159	278	57%	119	169	70%	26.04%
	6/30/1992	226	366	62%	140	219	64%	22.95%
	6/30/1993	277	394	70%	117	146	80%	19.00%
	6/30/1994	395	383	103%	(12)	219	-6%	18.89%
	6/30/1995	561	480	117%	(81)	370	-22%	21.56%
	6/30/1996	549	305	180%	(243)	227	-107%	8.49%
	6/30/1997	836	557	150%	(278)	347	-80%	0.00%
	6/30/1998	947	799	119%	(148)	377	-39%	6.56%
	6/30/1999	1,023	840	122%	(183)	524	-35%	1.56%
	6/30/2001	1,075	894	120%	(181)	481	-38%	4.23%
Postemployment Health:	6/30/1991	59	103	57%	44	169	26%	26.04%
	6/30/1992	83	134	62%	51	219	23%	22.95%
	6/30/1993	108	154	70%	46	146	32%	19.00%
	6/30/1994	146	141	103%	(5)	219	-2%	18.89%
	6/30/1995	211	180	117%	(31)	370	-8%	21.56%
	6/30/1996	211	118	180%	(94)	227	-41%	8.49%
	6/30/1997	311	208	150%	(104)	347	-30%	0.00%
	6/30/1998	378	320	118%	(58)	377	-15%	6.56%
	6/30/1999	415	341	122%	(74)	524	-14%	1.56%
	6/30/2001	456	379	120%	(77)	481	-16%	4.23%

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228 Petersburg City School District								
Pension:	6/30/1991	301	232	130%	(69)	492	-14%	17.87%
	6/30/1992	432	304	142%	(128)	565	-23%	16.13%
	6/30/1993	542	430	126%	(112)	585	-19%	15.94%
	6/30/1994	680	531	128%	(149)	645	-23%	16.54%
	6/30/1995	853	595	144%	(259)	626	-41%	15.00%
	6/30/1996	1,067	775	138%	(292)	754	-39%	13.99%
	6/30/1997	1,273	873	146%	(401)	874	-46%	9.72%
	6/30/1998	1,358	949	143%	(409)	764	-54%	9.90%
	6/30/1999	1,546	1,109	139%	(437)	774	-56%	4.46%
	6/30/2001	1,672	1,488	112%	(184)	849	-22%	1.44%
Postemployment Health:	6/30/1991	111	86	130%	(25)	492	-5%	17.87%
	6/30/1992	159	112	142%	(47)	565	-8%	16.13%
	6/30/1993	212	168	126%	(44)	585	-8%	15.94%
	6/30/1994	250	195	128%	(55)	645	-9%	16.54%
	6/30/1995	321	223	144%	(97)	626	-16%	15.00%
	6/30/1996	411	298	138%	(113)	754	-15%	13.99%
	6/30/1997	475	325	146%	(149)	874	-17%	9.72%
	6/30/1998	542	379	143%	(163)	764	-21%	9.90%
	6/30/1999	628	450	140%	(178)	774	-23%	4.46%
	6/30/2001	708	631	112%	(77)	849	-9%	1.44%

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230 Aleutians East Borough								
Pension:	6/30/1991	90	101	88%	12	312	4%	9.13%
	6/30/1992	202	196	103%	(6)	649	-1%	10.11%
	6/30/1993	305	316	97%	11	741	1%	10.65%
	6/30/1994	341	329	104%	(12)	374	-3%	10.62%
	6/30/1995	402	375	107%	(27)	399	-7%	11.47%
	6/30/1996	448	437	102%	(11)	413	-3%	9.38%
	6/30/1997	561	511	110%	(50)	414	-12%	4.58%
	6/30/1998	500	559	89%	59	358	16%	9.54%
	6/30/1999	566	636	89%	70	489	14%	8.48%
	6/30/2001	673	868	78%	195	626	31%	10.45%
Postemployment Health:	6/30/1991	33	38	88%	4	312	1%	9.13%
	6/30/1992	74	72	103%	(2)	649	0%	10.11%
	6/30/1993	120	124	97%	4	741	1%	10.65%
	6/30/1994	125	121	104%	(4)	374	-1%	10.62%
	6/30/1995	151	141	107%	(10)	399	-3%	11.47%
	6/30/1996	172	168	102%	(4)	413	-1%	9.38%
	6/30/1997	209	191	110%	(18)	414	-4%	4.58%
	6/30/1998	200	223	90%	23	358	6%	9.54%
	6/30/1999	230	259	89%	29	489	6%	8.48%
	6/30/2001	286	368	78%	82	626	13%	10.45%

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232 Bering Straits CRSA								
Pension:	6/30/1991	46	20	225%	(26)	25	-102%	1.50%
	6/30/1992	56	39	145%	(18)	68	-26%	0.00%
	6/30/1993	56	53	105%	(3)	62	-5%	0.00%
	6/30/1994	60	81	74%	21	60	35%	2.82%
	6/30/1995	71	96	74%	25	74	33%	9.64%
	6/30/1996	77	107	72%	30	72	41%	14.58%
	6/30/1997	102	122	83%	20	66	31%	10.71%
	6/30/1998	98	142	69%	44	65	68%	14.84%
	6/30/1999	83	138	60%	55	57	96%	13.66%
	6/30/2001	96	201	48%	105	59	178%	21.19%
Postemployment Health:	6/30/1991	17	8	225%	(9)	25	-38%	1.50%
	6/30/1992	21	14	145%	(6)	68	-10%	0.00%
	6/30/1993	22	21	105%	(1)	62	-2%	0.00%
	6/30/1994	22	30	74%	8	60	13%	2.82%
	6/30/1995	27	36	74%	9	74	13%	9.64%
	6/30/1996	30	41	72%	11	72	16%	14.58%
	6/30/1997	38	46	83%	8	66	12%	10.71%
	6/30/1998	40	57	70%	17	65	26%	14.84%
	6/30/1999	35	56	63%	21	57	37%	13.66%
	6/30/2001	42	85	49%	43	59	73%	21.19%

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235 Huslia, City of								
Pension:	6/30/1991	30	19	158%	(11)	70	-16%	12.02%
	6/30/1992	45	43	103%	(1)	66	-2%	12.18%
	6/30/1993	57	75	75%	19	78	24%	5.35%
	6/30/1994	69	91	76%	22	70	31%	10.10%
	6/30/1995	86	128	68%	41	60	69%	14.33%
	6/30/1996	97	129	75%	32	73	43%	14.11%
	6/30/1997	141	100	142%	(42)	62	-67%	14.84%
	6/30/1998	152	114	133%	(38)	81	-47%	15.19%
	6/30/1999	163	130	125%	(33)	79	-42%	10.19%
	6/30/2001	182	242	75%	60	81	74%	3.27%
Postemployment Health:	6/30/1991	11	7	158%	(4)	70	-6%	12.02%
	6/30/1992	16	16	103%	(1)	66	-1%	12.18%
	6/30/1993	22	30	75%	7	78	9%	5.35%
	6/30/1994	25	33	76%	8	70	12%	10.10%
	6/30/1995	33	48	68%	16	60	26%	14.33%
	6/30/1996	38	50	75%	12	73	17%	14.11%
	6/30/1997	53	37	142%	(15)	62	-25%	14.84%
	6/30/1998	61	46	133%	(15)	81	-19%	15.19%
	6/30/1999	67	53	126%	(14)	79	-18%	10.19%
	6/30/2001	78	103	76%	25	81	31%	3.27%

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237 Kaltag, City of								
Pension:	6/30/1991	6	7	80%	1	16	9%	0.00%
	6/30/1992	8	12	69%	4	14	27%	0.00%
	6/30/1993	8	17	48%	9	-	8621%	11.12%
	6/30/1994	9	24	36%	15	-	N/A	14.20%
	6/30/1995	20	10	193%	(9)	21	-46%	16.58%
	6/30/1996	22	14	155%	(8)	24	-33%	0.00%
	6/30/1997	28	18	156%	(10)	22	-46%	0.00%
	6/30/1998	27	25	108%	(2)	25	-8%	5.00%
	6/30/1999	29	23	126%	(6)	13	-46%	4.42%
	6/30/2001	33	42	79%	9	26	35%	3.46%
Postemployment Health:	6/30/1991	2	3	80%	1	16	3%	0.00%
	6/30/1992	3	4	69%	1	14	10%	0.00%
	6/30/1993	3	6	48%	3	-	3379%	11.12%
	6/30/1994	3	9	36%	6	-	N/A	14.20%
	6/30/1995	7	4	193%	(4)	21	-17%	16.58%
	6/30/1996	9	6	155%	(3)	24	-13%	0.00%
	6/30/1997	11	7	156%	(4)	22	-17%	0.00%
	6/30/1998	11	11	100%	-	25	0%	5.00%
	6/30/1999	12	10	120%	(2)	13	-15%	4.42%
	6/30/2001	14	19	74%	5	26	19%	3.46%

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240	Haines Borough School District							
Pension:	6/30/1991	85	70	122%	(15)	331	-5%	0.00%
	6/30/1992	129	105	122%	(23)	281	-8%	11.95%
	6/30/1993	192	185	104%	(7)	372	-2%	8.64%
	6/30/1994	249	204	122%	(45)	302	-15%	8.23%
	6/30/1995	339	267	127%	(71)	543	-13%	10.66%
	6/30/1996	379	357	106%	(22)	387	-6%	5.70%
	6/30/1997	471	431	109%	(40)	490	-8%	2.51%
	6/30/1998	502	584	86%	82	497	16%	7.51%
	6/30/1999	550	601	92%	51	547	9%	8.93%
	6/30/2001	739	825	90%	86	632	14%	9.75%
Postemployment Health:	6/30/1991	32	26	122%	(6)	331	-2%	0.00%
	6/30/1992	47	39	122%	(9)	281	-3%	11.95%
	6/30/1993	75	72	104%	(3)	372	-1%	8.64%
	6/30/1994	91	75	122%	(16)	302	-5%	8.23%
	6/30/1995	127	101	127%	(27)	543	-5%	10.66%
	6/30/1996	146	138	106%	(8)	387	-2%	5.70%
	6/30/1997	175	160	109%	(15)	490	-3%	2.51%
	6/30/1998	201	234	86%	33	497	7%	7.51%
	6/30/1999	224	245	91%	21	547	4%	8.93%
	6/30/2001	313	350	89%	37	632	6%	9.75%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
241 Noorvik, City of								
Pension:	6/30/1991	39	27	143%	(12)	120	-10%	0.00%
	6/30/1992	58	29	198%	(29)	100	-29%	11.28%
	6/30/1993	77	67	115%	(10)	120	-8%	7.06%
	6/30/1994	94	89	105%	(4)	138	-3%	1.50%
	6/30/1995	118	115	103%	(3)	135	-2%	8.70%
	6/30/1996	129	142	91%	13	131	10%	9.37%
	6/30/1997	165	159	104%	(7)	124	-5%	6.00%
	6/30/1998	169	200	85%	31	248	13%	11.00%
	6/30/1999	196	207	95%	11	173	6%	9.27%
	6/30/2001	247	208	119%	(39)	289	-13%	9.40%
Postemployment Health:	6/30/1991	14	10	143%	(4)	120	-4%	0.00%
	6/30/1992	21	11	198%	(10)	100	-11%	11.28%
	6/30/1993	30	26	115%	(4)	120	-3%	7.06%
	6/30/1994	34	33	105%	(2)	138	-1%	1.50%
	6/30/1995	44	43	103%	(1)	135	-1%	8.70%
	6/30/1996	50	55	91%	5	131	4%	9.37%
	6/30/1997	62	59	104%	(2)	124	-2%	6.00%
	6/30/1998	68	81	84%	13	248	5%	11.00%
	6/30/1999	80	84	95%	4	173	2%	9.27%
	6/30/2001	105	88	119%	(17)	289	-6%	9.40%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
242 Elim, City of								
Pension:	6/30/1991	4	4	100%	-	12	0%	24.18%
	6/30/1992	7	7	111%	(1)	12	-6%	13.19%
	6/30/1993	11	12	88%	1	14	10%	9.74%
	6/30/1994	14	17	83%	3	15	20%	9.39%
	6/30/1995	18	25	71%	7	16	47%	12.27%
	6/30/1996	20	27	74%	7	15	48%	12.68%
	6/30/1997	32	34	94%	2	22	10%	12.14%
	6/30/1998	41	42	98%	1	48	2%	15.83%
	6/30/1999	59	56	105%	(3)	68	-4%	10.97%
	6/30/2001	127	113	112%	(14)	113	-12%	7.97%
Postemployment Health:	6/30/1991	2	2	100%	-	12	0%	24.18%
	6/30/1992	3	2	111%	-	12	-2%	13.19%
	6/30/1993	4	5	88%	1	14	4%	9.74%
	6/30/1994	5	6	83%	1	15	7%	9.39%
	6/30/1995	7	10	71%	3	16	18%	12.27%
	6/30/1996	8	11	74%	3	15	18%	12.68%
	6/30/1997	12	13	94%	1	22	4%	12.14%
	6/30/1998	17	18	94%	1	48	2%	15.83%
	6/30/1999	24	23	104%	(1)	68	-1%	10.97%
	6/30/2001	54	48	113%	(6)	113	-5%	7.97%

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243 Atka, City of								
Pension:	6/30/1991	4	1	600%	(4)	-	N/A	0.00%
	6/30/1992	7	12	59%	5	22	24%	14.47%
	6/30/1993	8	2	367%	(6)	10	-59%	0.00%
	6/30/1994	12	5	243%	(7)	17	-43%	13.70%
	6/30/1995	14	-	1900%	(14)	8	-180%	0.00%
	6/30/1996	16	1	1100%	(14)	20	-73%	0.00%
	6/30/1997	19	2	867%	(17)	16	-102%	0.00%
	6/30/1998	19	2	950%	(17)	18	-94%	0.94%
	6/30/1999	20	36	56%	16	50	32%	0.00%
	6/30/2001	25	49	51%	24	48	50%	12.55%
Postemployment Health:	6/30/1991	2	-	600%	(1)	-	N/A	0.00%
	6/30/1992	3	5	59%	2	22	9%	14.47%
	6/30/1993	3	1	367%	(2)	10	-23%	0.00%
	6/30/1994	5	2	243%	(3)	17	-16%	13.70%
	6/30/1995	5	-	1900%	(5)	8	-68%	0.00%
	6/30/1996	6	1	1100%	(6)	20	-28%	0.00%
	6/30/1997	7	1	867%	(6)	16	-38%	0.00%
	6/30/1998	8	2	400%	(6)	18	-33%	0.94%
	6/30/1999	9	15	60%	6	50	12%	0.00%
	6/30/2001	12	22	55%	10	48	21%	12.55%

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244 Aleutians East Borough School District								
Pension:	6/30/1991	182	272	67%	90	590	15%	0.00%
	6/30/1992	254	370	69%	116	580	20%	14.49%
	6/30/1993	343	535	64%	193	795	24%	12.09%
	6/30/1994	458	621	74%	162	983	17%	13.41%
	6/30/1995	606	688	88%	82	846	10%	14.38%
	6/30/1996	677	777	87%	100	807	12%	12.32%
	6/30/1997	871	837	104%	(34)	739	-5%	7.87%
	6/30/1998	889	972	91%	83	686	12%	11.37%
	6/30/1999	995	1,179	84%	184	858	21%	9.34%
	6/30/2001	1,225	1,570	78%	345	884	39%	11.48%
Postemployment Health:	6/30/1991	68	101	67%	33	590	6%	0.00%
	6/30/1992	93	136	69%	43	580	7%	14.49%
	6/30/1993	134	210	64%	75	795	9%	12.09%
	6/30/1994	169	228	74%	60	983	6%	13.41%
	6/30/1995	228	259	88%	31	846	4%	14.38%
	6/30/1996	261	300	87%	39	807	5%	12.32%
	6/30/1997	325	312	104%	(13)	739	-2%	7.87%
	6/30/1998	355	388	91%	33	686	5%	11.37%
	6/30/1999	404	479	84%	75	858	9%	9.34%
	6/30/2001	520	665	78%	145	884	16%	11.48%

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245 Aleutians West CRSA								
Pension:	6/30/1991	14	10	136%	(4)	43	-8%	0.00%
	6/30/1992	23	18	133%	(6)	45	-13%	11.13%
	6/30/1993	32	28	113%	(4)	50	-7%	7.76%
	6/30/1994	39	34	117%	(6)	52	-11%	6.84%
	6/30/1995	56	58	96%	2	41	5%	8.86%
	6/30/1996	59	68	87%	9	45	19%	6.89%
	6/30/1997	57	40	142%	(17)	49	-34%	7.38%
	6/30/1998	64	65	98%	1	32	3%	12.15%
	6/30/1999	72	86	84%	14	40	35%	7.15%
	6/30/2001	81	102	79%	21	49	43%	13.12%
Postemployment Health:	6/30/1991	5	4	136%	(1)	43	-3%	0.00%
	6/30/1992	9	6	133%	(2)	45	-5%	11.13%
	6/30/1993	12	11	113%	(1)	50	-3%	7.76%
	6/30/1994	15	12	117%	(2)	52	-4%	6.84%
	6/30/1995	21	22	96%	1	41	2%	8.86%
	6/30/1996	23	26	87%	3	45	7%	6.89%
	6/30/1997	21	15	142%	(6)	49	-13%	7.38%
	6/30/1998	26	27	96%	1	32	3%	12.15%
	6/30/1999	30	35	86%	5	40	13%	7.15%
	6/30/2001	35	44	80%	9	49	18%	13.12%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
246 Delta/Greely School District								
Pension:	6/30/1991	265	248	107%	(17)	889	-2%	0.00%
	6/30/1992	419	360	116%	(59)	843	-7%	11.96%
	6/30/1993	541	538	101%	(3)	863	0%	9.57%
	6/30/1994	757	712	106%	(45)	926	-5%	8.64%
	6/30/1995	939	881	107%	(58)	961	-6%	11.19%
	6/30/1996	1,192	1,074	111%	(118)	965	-12%	8.84%
	6/30/1997	1,523	1,306	117%	(217)	897	-24%	4.77%
	6/30/1998	1,888	1,698	111%	(190)	1,045	-18%	8.35%
	6/30/1999	1,949	1,862	105%	(87)	1,256	-7%	7.02%
	6/30/2001	2,295	2,250	102%	(45)	958	-5%	7.88%
Postemployment Health:	6/30/1991	98	92	107%	(6)	889	-1%	0.00%
	6/30/1992	154	132	116%	(22)	843	-3%	11.96%
	6/30/1993	212	211	101%	(1)	863	0%	9.57%
	6/30/1994	278	262	106%	(16)	926	-2%	8.64%
	6/30/1995	353	331	107%	(22)	961	-2%	11.19%
	6/30/1996	460	414	111%	(46)	965	-5%	8.84%
	6/30/1997	568	487	117%	(81)	897	-9%	4.77%
	6/30/1998	754	678	111%	(76)	1,045	-7%	8.35%
	6/30/1999	791	755	105%	(36)	1,256	-3%	7.02%
	6/30/2001	972	954	102%	(18)	958	-2%	7.88%

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247 Lake & Peninsula Borough								
Pension:	6/30/1991	66	85	78%	19	106	18%	0.00%
	6/30/1992	97	111	87%	15	73	20%	14.64%
	6/30/1993	114	155	73%	42	114	36%	12.43%
	6/30/1994	180	216	83%	37	157	23%	13.44%
	6/30/1995	113	202	56%	89	173	52%	15.94%
	6/30/1996	134	222	60%	88	165	53%	13.11%
	6/30/1997	226	269	84%	43	204	21%	12.85%
	6/30/1998	250	328	76%	78	250	31%	16.39%
	6/30/1999	320	414	77%	94	242	39%	12.39%
	6/30/2001	491	668	74%	177	341	52%	13.75%
Postemployment Health:	6/30/1991	25	32	78%	7	106	7%	0.00%
	6/30/1992	35	41	87%	5	73	7%	14.64%
	6/30/1993	44	61	73%	16	114	14%	12.43%
	6/30/1994	66	80	83%	13	157	9%	13.44%
	6/30/1995	42	76	56%	34	173	19%	15.94%
	6/30/1996	52	86	60%	34	165	21%	13.11%
	6/30/1997	84	100	84%	16	204	8%	12.85%
	6/30/1998	101	131	77%	30	250	12%	16.39%
	6/30/1999	130	168	77%	38	242	16%	12.39%
	6/30/2001	209	283	74%	74	341	22%	13.75%

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248 Yakutat, City & Borough of								
Pension:	6/30/1991	115	120	96%	5	227	2%	0.00%
	6/30/1992	193	175	110%	(18)	289	-6%	28.61%
	6/30/1993	294	217	135%	(77)	301	-26%	10.46%
	6/30/1994	361	265	136%	(96)	360	-27%	8.88%
	6/30/1995	435	322	135%	(113)	421	-27%	2.98%
	6/30/1996	448	357	126%	(92)	370	-25%	1.84%
	6/30/1997	486	418	116%	(68)	312	-22%	0.00%
	6/30/1998	498	476	105%	(22)	474	-5%	5.00%
	6/30/1999	594	552	108%	(42)	451	-9%	7.33%
	6/30/2001	731	795	92%	64	345	19%	7.39%
Postemployment Health:	6/30/1991	43	45	96%	2	227	1%	0.00%
	6/30/1992	71	64	110%	(7)	289	-2%	28.61%
	6/30/1993	115	85	135%	(30)	301	-10%	10.46%
	6/30/1994	133	97	136%	(36)	360	-10%	8.88%
	6/30/1995	163	121	135%	(42)	421	-10%	2.98%
	6/30/1996	173	137	126%	(35)	370	-10%	1.84%
	6/30/1997	181	156	116%	(25)	312	-8%	0.00%
	6/30/1998	199	191	104%	(8)	474	-2%	5.00%
	6/30/1999	242	225	108%	(17)	451	-4%	7.33%
	6/30/2001	310	337	92%	27	345	8%	7.39%

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249 Unalakleet, City of								
Pension:	6/30/1991	61	53	114%	(7)	162	-5%	0.00%
	6/30/1992	98	91	108%	(7)	180	-4%	12.88%
	6/30/1993	124	140	89%	16	220	7%	8.73%
	6/30/1994	156	175	89%	19	218	9%	9.61%
	6/30/1995	196	158	124%	(39)	230	-17%	12.21%
	6/30/1996	240	185	130%	(55)	286	-19%	11.40%
	6/30/1997	305	234	131%	(71)	271	-26%	1.32%
	6/30/1998	318	283	112%	(35)	297	-12%	7.50%
	6/30/1999	353	329	107%	(24)	321	-7%	6.76%
	6/30/2001	481	459	105%	(22)	216	-10%	7.55%
Postemployment Health:	6/30/1991	22	20	114%	(3)	162	-2%	0.00%
	6/30/1992	36	33	108%	(3)	180	-1%	12.88%
	6/30/1993	49	55	89%	6	220	3%	8.73%
	6/30/1994	58	65	89%	7	218	3%	9.61%
	6/30/1995	74	59	124%	(14)	230	-6%	12.21%
	6/30/1996	92	71	130%	(21)	286	-7%	11.40%
	6/30/1997	114	87	131%	(27)	271	-10%	1.32%
	6/30/1998	127	114	111%	(13)	297	-4%	7.50%
	6/30/1999	144	134	107%	(10)	321	-3%	6.76%
	6/30/2001	204	195	105%	(9)	216	-4%	7.55%

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251	Klawock City School District								
	Pension:	6/30/1991	94	82	114%	(12)	268	-4%	0.00%
		6/30/1992	140	125	112%	(15)	295	-5%	10.73%
		6/30/1993	170	175	97%	5	263	2%	8.75%
		6/30/1994	207	188	110%	(19)	300	-6%	9.25%
		6/30/1995	263	259	101%	(4)	253	-1%	11.51%
		6/30/1996	277	259	107%	(18)	235	-8%	8.33%
		6/30/1997	343	309	111%	(34)	238	-14%	6.17%
		6/30/1998	340	347	98%	7	263	3%	8.89%
		6/30/1999	377	394	96%	17	272	6%	8.21%
		6/30/2001	434	576	75%	142	400	36%	9.40%
	Postemployment Health:	6/30/1991	35	31	114%	(4)	268	-2%	0.00%
		6/30/1992	51	46	112%	(5)	295	-2%	10.73%
		6/30/1993	67	69	97%	2	263	1%	8.75%
		6/30/1994	76	69	110%	(7)	300	-2%	9.25%
		6/30/1995	99	98	101%	(1)	253	-1%	11.51%
		6/30/1996	107	100	107%	(7)	235	-3%	8.33%
		6/30/1997	128	115	111%	(13)	238	-5%	6.17%
		6/30/1998	136	139	98%	3	263	1%	8.89%
		6/30/1999	154	160	96%	6	272	2%	8.21%
		6/30/2001	184	244	75%	60	400	15%	9.40%

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255 Alaska Gateway School District								
Pension:	6/30/1991	133	121	110%	(12)	861	-1%	0.00%
	6/30/1992	260	211	123%	(48)	976	-5%	0.00%
	6/30/1993	373	304	123%	(69)	930	-7%	9.76%
	6/30/1994	519	404	128%	(115)	996	-12%	9.31%
	6/30/1995	706	563	125%	(142)	988	-14%	8.86%
	6/30/1996	818	647	126%	(170)	1,009	-17%	6.70%
	6/30/1997	1,039	753	138%	(286)	1,016	-28%	2.10%
	6/30/1998	1,086	777	140%	(309)	950	-33%	7.10%
	6/30/1999	1,262	1,041	121%	(221)	1,038	-21%	6.55%
	6/30/2001	1,495	1,436	104%	(59)	1,041	-6%	5.81%
Postemployment Health:	6/30/1991	49	45	110%	(4)	861	-1%	0.00%
	6/30/1992	95	78	123%	(18)	976	-2%	0.00%
	6/30/1993	146	119	123%	(27)	930	-3%	9.76%
	6/30/1994	191	149	128%	(42)	996	-4%	9.31%
	6/30/1995	265	212	125%	(54)	988	-5%	8.86%
	6/30/1996	315	250	126%	(66)	1,009	-7%	6.70%
	6/30/1997	387	280	138%	(107)	1,016	-11%	2.10%
	6/30/1998	434	310	140%	(124)	950	-13%	7.10%
	6/30/1999	512	423	121%	(89)	1,038	-9%	6.55%
	6/30/2001	633	609	104%	(24)	1,041	-2%	5.81%

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256 Saint George, City of								
Pension:	6/30/1991	69	501	14%	432	108	400%	0.00%
	6/30/1992	174	801	22%	627	299	209%	0.00%
	6/30/1993	317	814	39%	497	285	174%	60.38%
	6/30/1994	501	991	51%	490	440	111%	37.16%
	6/30/1995	752	1,159	65%	407	508	80%	33.57%
	6/30/1996	915	1,060	86%	144	539	27%	23.56%
	6/30/1997	1,105	879	126%	(226)	327	-69%	16.28%
	6/30/1998	1,525	1,233	124%	(292)	481	-61%	18.57%
	6/30/1999	1,635	1,336	122%	(299)	387	-77%	13.57%
	6/30/2001	1,981	1,877	106%	(104)	366	-28%	0.00%
Postemployment Health:	6/30/1991	25	185	14%	160	108	148%	0.00%
	6/30/1992	64	295	22%	231	299	77%	0.00%
	6/30/1993	124	319	39%	195	285	68%	60.38%
	6/30/1994	185	365	51%	180	440	41%	37.16%
	6/30/1995	282	435	65%	153	508	30%	33.57%
	6/30/1996	353	408	86%	56	539	10%	23.56%
	6/30/1997	412	328	126%	(84)	327	-26%	16.28%
	6/30/1998	609	493	124%	(116)	481	-24%	18.57%
	6/30/1999	663	543	122%	(120)	387	-31%	13.57%
	6/30/2001	840	796	106%	(44)	366	-12%	0.00%

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257 Pelican School District								
Pension:	6/30/1991	28	15	186%	(13)	115	-11%	0.00%
	6/30/1992	57	79	72%	22	102	22%	0.00%
	6/30/1993	83	101	82%	19	108	17%	6.42%
	6/30/1994	107	122	88%	15	115	13%	13.61%
	6/30/1995	143	142	101%	(1)	131	-1%	13.51%
	6/30/1996	162	149	109%	(13)	126	-10%	11.87%
	6/30/1997	192	145	132%	(47)	115	-41%	6.21%
	6/30/1998	190	171	111%	(19)	118	-16%	8.60%
	6/30/1999	215	197	109%	(18)	125	-14%	5.12%
	6/30/2001	237	258	92%	21	78	27%	6.71%
Postemployment Health:	6/30/1991	11	6	186%	(5)	115	-4%	0.00%
	6/30/1992	21	29	72%	8	102	8%	0.00%
	6/30/1993	32	40	82%	7	108	7%	6.42%
	6/30/1994	40	45	88%	5	115	5%	13.61%
	6/30/1995	54	53	101%	(1)	131	0%	13.51%
	6/30/1996	63	58	109%	(5)	126	-4%	11.87%
	6/30/1997	71	54	132%	(17)	115	-15%	6.21%
	6/30/1998	76	69	110%	(7)	118	-6%	8.60%
	6/30/1999	88	80	110%	(8)	125	-6%	5.12%
	6/30/2001	101	110	92%	9	78	12%	6.71%

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258 Denali Borough								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	23	48	48%	25	57	44%	0.00%
	6/30/1993	33	77	43%	44	73	60%	0.00%
	6/30/1994	44	84	52%	40	83	48%	16.46%
	6/30/1995	67	123	54%	56	64	87%	18.92%
	6/30/1996	77	143	54%	66	135	49%	16.06%
	6/30/1997	109	229	47%	121	106	114%	17.17%
	6/30/1998	117	268	44%	151	76	199%	15.92%
	6/30/1999	140	282	50%	142	92	154%	20.92%
	6/30/2001	231	577	40%	346	141	245%	29.00%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	9	18	48%	9	57	16%	0.00%
	6/30/1993	13	30	43%	17	73	23%	0.00%
	6/30/1994	16	31	52%	15	83	18%	16.46%
	6/30/1995	25	46	54%	21	64	33%	18.92%
	6/30/1996	29	55	54%	26	135	19%	16.06%
	6/30/1997	40	86	47%	45	106	42%	17.17%
	6/30/1998	47	108	44%	61	76	80%	15.92%
	6/30/1999	58	115	50%	57	92	62%	20.92%
	6/30/2001	99	245	40%	146	141	104%	29.00%

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259 Allakaket, City of								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	12	11	113%	(1)	94	-2%	0.00%
	6/30/1993	24	24	97%	1	117	1%	0.00%
	6/30/1994	33	29	115%	(4)	136	-3%	10.40%
	6/30/1995	33	21	159%	(12)	119	-10%	11.37%
	6/30/1996	42	27	153%	(14)	148	-10%	9.36%
	6/30/1997	52	36	142%	(15)	90	-17%	3.50%
	6/30/1998	77	46	167%	(31)	27	-115%	8.64%
	6/30/1999	81	17	476%	(64)	6	-1067%	7.84%
	6/30/2001	102	66	155%	(36)	57	-63%	0.00%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	5	4	113%	(1)	94	-1%	0.00%
	6/30/1993	9	10	97%	-	117	0%	0.00%
	6/30/1994	12	10	115%	(2)	136	-1%	10.40%
	6/30/1995	13	8	159%	(5)	119	-4%	11.37%
	6/30/1996	16	11	153%	(6)	148	-4%	9.36%
	6/30/1997	19	14	142%	(6)	90	-6%	3.50%
	6/30/1998	32	19	168%	(13)	27	-48%	8.64%
	6/30/1999	34	7	486%	(27)	6	-450%	7.84%
	6/30/2001	44	29	152%	(15)	57	-26%	0.00%

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260 Kachemak, City of								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	2	1	150%	(1)	9	-8%	0.00%
	6/30/1993	4	5	86%	1	18	4%	0.00%
	6/30/1994	7	7	90%	1	17	4%	7.89%
	6/30/1995	9	6	150%	(3)	17	-17%	11.81%
	6/30/1996	12	10	114%	(1)	18	-8%	10.90%
	6/30/1997	16	17	96%	1	19	4%	0.95%
	6/30/1998	16	25	64%	9	18	50%	8.79%
	6/30/1999	19	37	51%	18	19	95%	10.44%
	6/30/2001	23	24	96%	1	25	4%	20.74%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	1	1	150%	-	9	-3%	0.00%
	6/30/1993	2	2	86%	-	18	2%	0.00%
	6/30/1994	2	3	90%	-	17	2%	7.89%
	6/30/1995	3	2	150%	(1)	17	-7%	11.81%
	6/30/1996	4	4	114%	(1)	18	-3%	10.90%
	6/30/1997	6	6	96%	-	19	1%	0.95%
	6/30/1998	7	11	64%	4	18	22%	8.79%
	6/30/1999	8	15	53%	7	19	37%	10.44%
	6/30/2001	11	11	100%	-	25	0%	20.74%

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262 Cook Inlet Housing Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	39	205	19%	166	156	106%	0.00%
	6/30/1993	175	329	53%	154	519	30%	0.00%
	6/30/1994	300	436	69%	137	626	22%	24.21%
	6/30/1995	480	472	102%	(8)	673	-1%	15.08%
	6/30/1996	598	478	125%	(120)	546	-22%	12.96%
	6/30/1997	819	629	130%	(190)	644	-30%	6.33%
	6/30/1998	1,182	944	125%	(238)	749	-32%	7.17%
	6/30/1999	1,331	1,128	118%	(203)	1,098	-18%	6.39%
	6/30/2001	1,556	1,758	89%	202	1,641	12%	6.18%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	15	76	19%	61	156	39%	0.00%
	6/30/1993	68	129	53%	61	519	12%	0.00%
	6/30/1994	110	161	69%	50	626	8%	24.21%
	6/30/1995	181	178	102%	(3)	673	0%	15.08%
	6/30/1996	230	184	125%	(46)	546	-8%	12.96%
	6/30/1997	305	234	130%	(71)	644	-11%	6.33%
	6/30/1998	472	377	125%	(95)	749	-13%	7.17%
	6/30/1999	540	458	118%	(82)	1,098	-7%	6.39%
	6/30/2001	660	745	89%	85	1,641	5%	6.18%

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263 Interior Regional Housing Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	96	170	56%	74	280	26%	0.00%
	6/30/1994	195	238	82%	43	514	8%	0.00%
	6/30/1995	303	241	126%	(63)	121	-52%	14.65%
	6/30/1996	341	268	127%	(73)	305	-24%	11.34%
	6/30/1997	457	346	132%	(111)	509	-22%	0.00%
	6/30/1998	483	463	104%	(20)	522	-4%	6.91%
	6/30/1999	576	613	94%	37	735	5%	7.31%
	6/30/2001	860	1,033	83%	173	1,163	15%	9.13%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	37	66	56%	29	280	10%	0.00%
	6/30/1994	72	88	82%	16	514	3%	0.00%
	6/30/1995	114	90	126%	(23)	121	-19%	14.65%
	6/30/1996	131	103	127%	(28)	305	-9%	11.34%
	6/30/1997	170	129	132%	(41)	509	-8%	0.00%
	6/30/1998	194	186	104%	(8)	522	-2%	6.91%
	6/30/1999	234	249	94%	15	735	2%	7.31%
	6/30/2001	365	438	83%	73	1,163	6%	9.13%

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264	Yakutat City School District							
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	50	47	105%	(2)	324	-1%	0.00%
	6/30/1994	93	86	109%	(7)	338	-2%	0.00%
	6/30/1995	138	117	118%	(21)	313	-7%	11.06%
	6/30/1996	181	169	107%	(12)	369	-3%	9.65%
	6/30/1997	251	202	124%	(49)	352	-14%	4.51%
	6/30/1998	248	255	97%	7	316	2%	9.45%
	6/30/1999	280	278	101%	(2)	295	-1%	8.26%
	6/30/2001	359	431	83%	72	415	17%	8.41%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	19	19	105%	(1)	324	0%	0.00%
	6/30/1994	34	31	109%	(3)	338	-1%	0.00%
	6/30/1995	52	44	118%	(8)	313	-3%	11.06%
	6/30/1996	70	65	107%	(5)	369	-1%	9.65%
	6/30/1997	93	75	124%	(18)	352	-5%	4.51%
	6/30/1998	100	102	98%	2	316	1%	9.45%
	6/30/1999	114	113	101%	(1)	295	0%	8.26%
	6/30/2001	153	183	84%	30	415	7%	8.41%

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265	Kake City School District							
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	29	26	111%	(3)	236	-1%	0.00%
	6/30/1994	64	60	107%	(4)	278	-2%	0.00%
	6/30/1995	116	105	111%	(12)	249	-5%	10.90%
	6/30/1996	154	158	97%	4	318	1%	9.83%
	6/30/1997	199	200	100%	1	293	0%	5.21%
	6/30/1998	203	275	74%	72	280	26%	10.01%
	6/30/1999	244	340	72%	96	335	29%	9.92%
	6/30/2001	342	411	83%	69	277	25%	12.24%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	11	10	111%	(1)	236	0%	0.00%
	6/30/1994	24	22	107%	(2)	278	-1%	0.00%
	6/30/1995	44	39	111%	(4)	249	-2%	10.90%
	6/30/1996	59	61	97%	2	318	1%	9.83%
	6/30/1997	74	74	100%	-	293	0%	5.21%
	6/30/1998	82	110	75%	28	280	10%	10.01%
	6/30/1999	100	139	72%	39	335	12%	9.92%
	6/30/2001	146	175	83%	29	277	10%	12.24%

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266	Quinhagak, City of							
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	2	2	100%	-	23	0%	0.00%
	6/30/1995	4	3	150%	(1)	15	-10%	0.00%
	6/30/1996	6	12	56%	5	18	28%	10.48%
	6/30/1997	9	19	46%	10	22	46%	4.37%
	6/30/1998	10	14	71%	4	28	14%	10.48%
	6/30/1999	12	22	55%	10	31	32%	15.19%
	6/30/2001	19	18	106%	(1)	50	-2%	12.33%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	1	1	100%	-	23	0%	0.00%
	6/30/1995	2	1	150%	(1)	15	-4%	0.00%
	6/30/1996	3	4	56%	2	18	11%	10.48%
	6/30/1997	3	7	46%	4	22	17%	4.37%
	6/30/1998	4	6	67%	2	28	7%	10.48%
	6/30/1999	6	9	67%	3	31	10%	15.19%
	6/30/2001	9	9	100%	-	50	0%	12.33%

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	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
267 Aleutian Housing Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	35	46	76%	11	95	12%	0.00%
	6/30/1995	89	106	84%	17	243	7%	0.00%
	6/30/1996	169	173	98%	4	322	1%	11.78%
	6/30/1997	229	245	93%	16	377	4%	7.54%
	6/30/1998	223	273	82%	50	226	22%	10.02%
	6/30/1999	268	333	80%	65	320	20%	10.40%
	6/30/2001	411	563	73%	152	570	27%	11.12%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	13	17	76%	4	95	4%	0.00%
	6/30/1995	33	40	84%	7	243	3%	0.00%
	6/30/1996	65	67	98%	2	322	1%	11.78%
	6/30/1997	86	92	93%	6	377	2%	7.54%
	6/30/1998	90	110	82%	20	226	9%	10.02%
	6/30/1999	110	135	81%	25	320	8%	10.40%
	6/30/2001	175	238	74%	63	570	11%	11.12%

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270 Bering Straits Regional Housing Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	38	23	163%	(15)	236	-6%	0.00%
	6/30/1996	99	87	114%	(12)	427	-3%	0.00%
	6/30/1997	178	149	120%	(29)	479	-6%	4.81%
	6/30/1998	254	287	89%	33	628	5%	9.50%
	6/30/1999	334	368	91%	34	699	5%	9.16%
	6/30/2001	513	731	70%	218	825	26%	9.03%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	14	9	163%	(5)	236	-2%	0.00%
	6/30/1996	38	33	114%	(5)	427	-1%	0.00%
	6/30/1997	67	56	120%	(11)	479	-2%	4.81%
	6/30/1998	102	115	89%	13	628	2%	9.50%
	6/30/1999	136	150	91%	14	699	2%	9.16%
	6/30/2001	218	310	70%	92	825	11%	9.03%

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271 Egegik, City of								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	14	14	100%	-	-	0%	0.00%
	6/30/1997	26	26	100%	-	64	0%	0.00%
	6/30/1998	31	53	58%	22	110	20%	5.00%
	6/30/1999	61	50	122%	(11)	26	-42%	9.84%
	6/30/2001	79	63	125%	(16)	99	-16%	3.28%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	6	6	100%	-	-	0%	0.00%
	6/30/1997	10	10	100%	-	64	0%	0.00%
	6/30/1998	13	22	59%	9	110	8%	5.00%
	6/30/1999	26	21	124%	(5)	26	-19%	9.84%
	6/30/2001	34	28	121%	(6)	99	-6%	3.28%

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275 Ilisagvik College								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	1,016	0%	1,016	4,786	21%	0.00%
	6/30/1998	1,534	1,454	106%	(80)	5,228	-2%	9.85%
	6/30/1999	2,260	1,982	114%	(278)	5,728	-5%	9.11%
	6/30/2001	3,140	3,093	102%	(47)	5,017	-1%	8.22%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	379	0%	379	4,786	8%	0.00%
	6/30/1998	613	581	106%	(32)	5,228	-1%	9.85%
	6/30/1999	917	804	114%	(113)	5,728	-2%	9.11%
	6/30/2001	1,330	1,311	101%	(19)	5,017	0%	8.22%

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276 North Pacific Rim Housing Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	(131)	158	-83%	289	756	38%	14.50%
	6/30/2001	276	340	81%	64	797	8%	9.04%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	(54)	65	-83%	119	756	16%	14.50%
	6/30/2001	117	144	81%	27	797	3%	9.04%

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277	Kake, City of							
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	67	96	70%	29	631	5%	9.89%
	6/30/2001	108	137	79%	29	264	11%	8.90%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	28	40	70%	12	631	2%	9.89%
	6/30/2001	46	58	79%	12	264	5%	8.90%

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278 Saxman Seaport								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	8	14	57%	6	60	10%	9.89%
	6/30/2001	24	53	45%	29	108	27%	9.70%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	4	7	57%	3	60	5%	9.89%
	6/30/2001	11	24	46%	13	108	12%	9.70%

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279 Tlingit-Haida Regional Housing Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	105	133	79%	28	806	3%	9.89%
	6/30/2001	366	998	37%	632	1,665	38%	8.75%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	43	54	80%	11	806	1%	9.89%
	6/30/2001	156	423	37%	267	1,665	16%	8.75%

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281 Baranof Island Housing Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	4	4	100%	-	73	0%	9.89%
	6/30/2001	59	58	102%	(1)	368	0%	8.26%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	2	2	100%	-	73	0%	9.89%
	6/30/2001	26	25	104%	(1)	368	0%	8.26%

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282	Delta Junction, City of							
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	-	-	0%	-	-	0%	0.00%
	6/30/2001	23	65	35%	42	151	28%	8.26%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	-	-	0%	-	-	0%	0.00%
	6/30/2001	11	28	39%	17	151	11%	8.26%

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283 Anderson, City of								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	-	-	0%	-	-	0%	0.00%
	6/30/2001	109	-	100%	(109)	29	-376%	8.26%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	-	-	0%	-	-	0%	0.00%
	6/30/2001	47	1	4700%	(46)	29	-159%	8.26%

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**Disclosure for G.A.S.B. Nos. 26 & 27 ('000's Omitted)
As of June 30, 2001**

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a) / (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b) - (a)) / (c)	Annual Pension Cost for FY92 - FY02
284 Inter-island Ferry Authority								
Pension:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	-	-	0%	-	-	0%	0.00%
	6/30/2001	1	2	50%	1	72	1%	8.26%
Postemployment Health:	6/30/1991	-	-	0%	-	-	0%	0.00%
	6/30/1992	-	-	0%	-	-	0%	0.00%
	6/30/1993	-	-	0%	-	-	0%	0.00%
	6/30/1994	-	-	0%	-	-	0%	0.00%
	6/30/1995	-	-	0%	-	-	0%	0.00%
	6/30/1996	-	-	0%	-	-	0%	0.00%
	6/30/1997	-	-	0%	-	-	0%	0.00%
	6/30/1998	-	-	0%	-	-	0%	0.00%
	6/30/1999	-	-	0%	-	-	0%	0.00%
	6/30/2001	-	1	0%	1	72	1%	8.26%