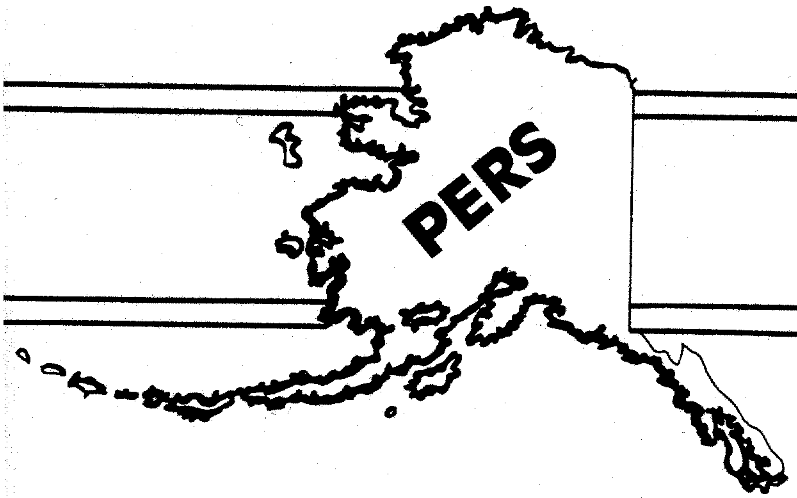

STATE OF ALASKA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SUPPLEMENT TO THE ACTUARIAL VALUATION REPORT
AS OF JUNE 30, 1989

INDIVIDUAL EMPLOYER INFORMATION AND
FINANCIAL PROJECTIONS

REVISED

Prepared by
William M. Mercer Meidinger Hansen, Incorporated
3200 One Union Square
Seattle, Washington 98101

WILLIAM M.
MERCER
INCORPORATED

STATE OF ALASKA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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AS OF JUNE 30, 1989

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Section 1
INDIVIDUAL EMPLOYER INFORMATION

This section shows the valuation results for each participating employer.

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

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

Section 1.2 shows the calculation of contribution rates for FY92.

Section 1.3 compares FY91 and FY92 contribution rates.

Section 1.4 shows the adjustment required to the retiree reserves.

Section 1.5 discloses information required by GASB Statement No. 5.

Section 1.1(a)
DEVELOPMENT OF AVERAGE EMPLOYER CONTRIBUTION RATE - FY92
FOR POLICE AND FIRE MEMBERS
STATE EMPLOYEES ONLY (in thousands)

Consolidated Rate	12.00%
Past Service Rate	
(1) Accrued Liability	$180,666
(2) Adjusted Assets	139,156
(3) Total Unfunded Liability, (1) - (2)	41,510
(4) Amortization Factor (25 years)	10.706612
(5) Past Service Cost, (3) / (4)	$ 3,877
(6) Total Salaries	78,048
(7) Past Service Rate, (5) / (6)	4.97%
Total Employer Contribution Rate	16.97%

Section 1.1(b)
DEVELOPMENT OF AVERAGE EMPLOYER CONTRIBUTION RATE - FY92
FOR "OTHER" MEMBERS
STATE EMPLOYEES ONLY (in thousands)

Consolidated Rate		12.00%
Past Service Rate		
(1)	Accrued Liability	$702,294
(2)	Adjusted Assets	540,932
(3)	Total Unfunded Liability, (1) - (2)	161,362
(4)	Amortization Factor (25 years)	10.706612
(5)	Past Service Cost, (3) / (4)	$ 15,071
(6)	Total Salaries	$ 414,560
(7)	Past Service Rate, (5) / (6)	3.64%
Total Employer Contribution Rate		15.64%

PERS CONTRIBUTION RATES FOR FISCAL YEAR 1992

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1992

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
1 STATE OF ALASKA	882959863	680190026	202769837	492607979	12.00	3.84	15.84	
2 SOUTH WEST REGION SCHOOL DISTRICT	2091207	2407247	-316040	1826950	12.00	-4.08	7.92	
3 ANNETTE ISLAND SCHOOL DISTRICT	1194896	1106749	88147	633947	12.00	1.30	13.30	
4 BERING STRAITS SCHOOL DISTRICT	5514517	5602875	-88358	4169486	12.00	-0.50	11.50	
5 CHATHAM SCHOOL DISTRICT	719586	729957	-10371	493344	12.00	-0.50	11.50	
6 ALASKA MUNICIPAL LEAGUE	166976	-175845	342821	194694	12.00	16.45	28.45	
7 VALDEZ, CITY OF	6839912	6849012	-9100	3576364	12.00	-0.06	11.94	
8 JUNEAU BOROUGH SCHOOL DISTRICT	5969978	5128262	841716	4072581	12.00	1.93	13.93	
9 MATANUSKA-SUSITNA BOROUGH	6268336	9986190	-3717854	3856949	12.00	-2.41	9.59	1
10 MATANUSKA-SUSITNA SCHOOL	12121921	9553870	2568051	7416168	12.00	-2.41	9.59	1
11 ANCHORAGE BOROUGH SCHOOL	71135050	55746399	15388651	40777659	12.00	3.52	15.52	
12 COPPER RIVER SCHOOL DISTRICT	1038472	1153619	-115147	792684	12.00	-3.43	8.57	
13 UNIVERSITY OF ALASKA	97059941	106525044	-9465103	57500377	12.00	-2.97	9.03	3
14 HAINES, CITY OF	786780	1167894	-381114	716740	12.00	-12.00	0.00	
15 KENAI, CITY OF	7541050	8650891	-1109841	3166444	12.00	-8.27	3.73	
16 NORTH STAR BOROUGH	13166709	19646321	-6479612	8692673	12.00	-8.19	3.81	4
17 NORTH STAR BOROUGH SCHOOL DISTRICT	22493217	23971274	-1478057	14227888	12.00	-8.19	3.81	4
18 RAILBELT SCHOOL DISTRICT	912558	1181084	-268526	481879	12.00	-12.00	0.00	
19 UNIVERSITY OF ALASKA - GEO.	5363882	3512205	1851677	2926716	12.00	-2.97	9.03	3
20 CITY AND BOROUGH OF SITKA	7194119	5213453	1980666	3832169	12.00	4.83	16.83	
21 CHUGACH REGIONAL SCHOOL DISTRICT	185019	259740	-74721	231547	12.00	-7.61	4.39	
22 GATEWAY BOROUGH	2895023	2756128	138895	1596338	12.00	0.81	12.81	
23 SOLDOTNA, CITY OF	2948390	2164236	784154	1514027	12.00	4.84	16.84	
24 IDITAROD AREA SCHOOL DISTRICT	2466867	2629634	-162767	2000492	12.00	-1.92	10.08	
25 KUSPUK SCHOOL DISTRICT	1859755	2148754	-288999	1283668	12.00	-5.31	6.69	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1992

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
26 CITY AND BOROUGH OF JUNEAU	28758674	28165908	592766	14122909	12.00	0.39	12.39	
27 ALASKA STATE HOUSING AUTHORITY	4871685	4044446	827239	4143940	12.00	1.86	13.86	
28 KODIAK, CITY OF	7157052	6051684	1105368	3523209	12.00	2.93	14.93	
29 FAIRBANKS, CITY OF	26875661	6390363	20485298	9235072	12.00	8.45	20.45	5
30 FAIRBANKS PUBLIC UTILITIES	11082276	17385930	-6303654	6444028	12.00	8.45	20.45	5
31 WASILLA, CITY OF	723070	816530	-93460	522953	12.00	-4.22	7.78	
32 SKAGWAY, CITY OF	501150	675741	-174591	332147	12.00	-12.00	0.00	
33 SITKA, BOROUGH SCHOOLS	2081053	1758209	322844	1180393	12.00	2.55	14.55	
34 PALMER, CITY OF	2369050	1726947	642103	1483737	12.00	4.04	16.04	
35 WRANGELL, CITY OF	2926572	2892612	33960	1814446	12.00	0.17	12.17	
36 BETHEL, CITY OF	580347	1067787	-487440	249295	12.00	-12.00	0.00	
37 VALDEZ CITY SCHOOLS	2442097	2409235	32862	1386736	12.00	0.22	12.22	
38 HOONAH CITY SCHOOLS	655835	25081	630754	369445	12.00	15.95	27.95	
39 NOME, CITY OF	3119215	3185703	-66488	1387818	12.00	-1.13	10.87	
40 KOTZEBUE, CITY OF	1792172	3701719	-1909547	1748581	12.00	-12.00	0.00	
41 GALENA CITY SCHOOLS	476284	659354	-183070	255712	12.00	-12.00	0.00	
42 KING COVE CITY SCHOOL DISTRICT	593766	512231	81535	0	12.00	0.00	12.00	
43 PETERSBURG, CITY OF	4197336	1798985	2398351	1905556	12.00	5.87	17.87	6
44 BRISTOL BAY BOROUGH	1023126	973607	49519	887685	12.00	0.52	12.52	
45 NORTH SLOPE BOROUGH	31022236	42595036	-11572800	33769056	12.00	-8.08	3.92	
46 WRANGELL SCHOOLS	764000	559775	204225	494699	12.00	3.86	15.86	
48 CORDOVA, CITY OF	2185306	1818309	366997	1192137	12.00	2.88	14.88	
49 NOME CITY SCHOOLS	1616720	1753487	-136767	1093411	12.00	-2.95	9.05	
51 KING COVE, CITY OF	541940	664481	-122541	419906	12.00	-6.88	5.12	
52 ALASKA HOUSING FINANCE CORPORATION	1818655	2601301	-782646	2727240	12.00	-6.77	5.23	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1992

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
53 LOWER YUKON SCHOOL DISTRICT	5888391	5823443	64948	3719300	12.00	0.16	12.16	
54 NORTHWEST ARCTIC SCHOOL DISTRICT	5521760	9342890	-3821130	4907972	12.00	-12.00	0.00	
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	833686	959672	-125986	372858	12.00	-7.97	4.03	
56 PRIBILOF REGION SCHOOL DISTRICT	511049	650505	-139456	314117	12.00	-10.47	1.53	
57 LOWER KUSKOKWIM SCHOOL DISTRICT	12222976	13496391	-1273415	10894623	12.00	-2.76	9.24	
58 KODIAK ISLAND BOROUGH SCHOOL DISTRICT	4711484	5173869	-462385	2904838	12.00	-3.75	8.25	
59 YUKON FLATS SCHOOL DISTRICT	1084692	1951895	-867203	1102527	12.00	-12.00	0.00	
60 YUKON-KOYUKOK SCHOOL DISTRICT	1795976	3434252	-1638276	1602214	12.00	-12.00	0.00	
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	7812554	7932969	-120415	6543590	12.00	-0.43	11.57	
62 ALEUTIAN REGION SCHOOL DISTRICT	518624	896506	-377882	319492	12.00	-12.00	0.00	
63 CORDOVA COMMUNITY HOSPITAL	1091304	1359730	-268426	758156	12.00	-8.35	3.65	
64 LAKE AND PENINSULA SCHOOL DISTRICT	1283047	1491527	-208480	1052448	12.00	-4.67	7.33	
65 SITKA COMMUNITY HOSPITAL	2662691	3014066	-351375	1955244	12.00	-4.24	7.76	
66 TANANA CITY SCHOOL DISTRICT	210480	170947	39533	269828	12.00	1.37	13.37	
67 SOUTH EAST REGIONAL RESOURCE CENTER	515773	792524	-276751	464582	12.00	-12.00	0.00	
68 HYDABURG CITY SCHOOLS	220609	190993	29616	163210	12.00	1.69	13.69	
69 TANANA, CITY OF	223201	376790	-153589	360939	12.00	-10.04	1.96	
70 NO. PACIFIC FISHERY MANAGEMENT COUNCIL	629686	836536	-206850	449280	12.00	-10.86	1.14	
71 BARROW, CITY OF	352669	596154	-243485	439611	12.00	-12.00	0.00	
72 ST. PAUL, CITY OF	644205	872212	-228007	832335	12.00	-6.46	5.54	
73 ANCHORAGE, MUNICIPALITY OF	146297440	141007427	5290013	73893417	12.00	0.67	12.67	
74 KODIAK ISLAND BOROUGH	2554987	2693946	-138959	1878209	12.00	-1.75	10.25	
75 NOME JOINT UTILITIES	716770	1402830	-686060	526018	12.00	-12.00	0.00	
76 SAND POINT, CITY OF	381398	349038	32360	484296	12.00	0.62	12.62	
77 KETCHIKAN GATEWAY BORO SCHOOL DISTRICT	2742749	1367021	1375728	1920699	12.00	6.69	18.69	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1992

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
78 DILLINGHAM, CITY OF	1057417	1401833	-344416	1101551	12.00	-7.37	4.63	
79 UNALASKA, CITY OF	2086699	3675977	-1589278	2398418	12.00	-12.00	0.00	
80 KENAI PENINSULA BOROUGH	9102764	8113473	989291	6680641	12.00	1.38	13.38	
81 KETCHIKAN, CITY OF	8297018	1241762	7055256	4209527	12.00	15.65	27.65	
82 SEWARD, CITY OF	3545208	4089771	-544563	2280578	12.00	-5.63	6.37	
83 FORT YUKON, CITY OF	250071	352271	-102200	167854	12.00	-12.00	0.00	
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	958054	732542	225512	370030	12.00	5.69	17.69	
85 CORDOVA PUBLIC SCHOOLS	899763	587138	312625	494203	12.00	5.91	17.91	
86 CRAIG, CITY OF	624403	603827	20576	585084	12.00	0.33	12.33	
87 PETERSBURG GENERAL HOSPITAL	1137422	1530812	-393390	710891	12.00	5.87	17.87	6
88 SAND POINT CITY SCHOOL DISTRICT	144690	110972	33718	122542	12.00	2.57	14.57	
90 KENAI PENINSULA SCHOOL DISTRICT	12304586	8311513	3993073	8559844	12.00	4.36	16.36	
91 NORTH POLE, CITY OF	1360505	1714540	-354035	921492	12.00	-9.06	2.94	
92 GALENA, CITY OF	639251	1157874	-518623	674129	12.00	-12.00	0.00	
93 NENANA, CITY OF	271529	401998	-130469	246211	12.00	-12.00	0.00	
94 HAINES BOROUGH	85241	133000	-47759	123632	12.00	-9.11	2.89	
96 NENANA CITY PUBLIC SCHOOLS	356228	403578	-47350	192679	12.00	-5.80	6.20	
A0 UNALAKLEET, CITY OF	100365	179224	-78859	0	12.00	-12.00	0.00	
A1 SAXMAN, CITY OF	133951	90191	43760	1575	12.00	259.50	271.50	
A2 HOONAH, CITY OF	384152	540730	-156578	458405	12.00	-8.06	3.94	
A3 PELICAN, CITY OF	83002	88879	-5877	102882	12.00	-1.35	10.65	
A4 KAKE, CITY OF	0	-12165	12165	0	NO ACTIVE EMPLOYEES			
A5 WHITTIER, CITY OF	371328	415713	-44385	417716	12.00	-2.51	9.49	
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	222945	330662	-107717	379719	12.00	-6.69	5.31	
A7 CRAIG CITY SCHOOL DISTRICT	121853	74241	47612	59083	12.00	7.53	19.53	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1992

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
A8 DILLINGHAM SCHOOL DISTRICT	1064265	534136	530129	747713	12.00	6.62	18.62	
A9 THORNE BAY, CITY OF	128896	167762	-38866	254703	12.00	-3.60	8.40	
AB AKUTAN, CITY OF	108062	121906	-13844	161573	12.00	-2.02	9.98	
AC UNALASKA CITY SCHOOL DISTRICT	135333	177586	-42253	171667	12.00	-5.81	6.19	
AE KASHUNAMIUT SCHOOL DISTRICT	275285	299708	-24423	459271	12.00	-1.25	10.75	
AF SEWARD GENERAL HOSPITAL	1222603	-169828	1392431	843241	12.00	15.42	27.42	
B0 WAINWRIGHT, CITY OF	163481	88433	75048	151939	12.00	4.61	16.61	
B1 ST. MARY'S, CITY OF	129768	118082	11686	88988	12.00	1.23	13.23	
B2 HOMER, CITY OF	3990532	3619908	370624	2291567	12.00	1.51	13.51	
B3 RUBY, CITY OF	153111	67163	85948	85218	12.00	9.42	21.42	
B4 EMMONAK, CITY OF	389860	121697	268163	153593	12.00	16.31	28.31	
B5 SPECIAL EDUCATION SERVICE AGENCY	88247	90568	-2321	183226	12.00	-0.30	11.70	
B6 BARTLETT MEMORIAL HOSPITAL	3311852	3546602	-234750	5350872	12.00	-1.03	10.97	
B7 NORTHWEST ARTIC BOROUGH	132523	200947	-68424	266275	12.00	-6.06	5.94	
B8 ST. MARY'S SCHOOL DISTRICT	447488	491986	-44498	489030	12.00	-2.15	9.85	
B9 SELAWIK CITY COUNCIL	17165	18523	-1358	18350	12.00	-1.75	10.25	
BB BRISTOL BAY HOUSING AUTHORITY	113935	139294	-25359	233338	12.00	-2.56	9.44	
BC COPPER RIVER BASIN HOUSING AUTHORITY	91665	63217	28448	114993	12.00	2.31	14.31	
BD SKAGWAY CITY SCHOOL DISTRICT	213034	65998	147036	100413	12.00	13.68	25.68	
BE HOOPER BAY, CITY OF	41604	37581	4023	120413	12.00	0.31	12.31	
BF KLAWOCK, CITY OF	306755	85073	221682	147434	12.00	14.04	26.04	
C0 PETERSBURG PUBLIC SCHOOLS	178019	253479	-75460	455374	12.00	5.87	17.87	6
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	54128	38737	15391	64033	12.00	2.24	14.24	
C5 ALEUTIANS EAST BOROUGH	53176	73457	-20281	166439	12.00	-2.87	9.13	
C6 KIVALINA CITY COUNCIL	3969	5785	-1816	23352	12.00	-1.83	10.17	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1992

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
C7 BERING STRAITS COASTAL RESOURCE SERVICE	14357	30324	-15967	35870	12.00	-10.50	1.50	
C8 SHISHMAREF, CITY OF	5932	3835	2097	29312	12.00	0.67	12.67	
C9 ADAK REGION SCHOOL DISTRICT	63783	22170	41613	41846	12.00	9.29	21.29	
CA HUSLIA, CITY OF	13271	13135	136	79529	12.00	0.02	12.02	
CB MOUNTAIN VILLAGE, CITY OF	25354	26877	-1523	112397	12.00	-0.32	11.68	
D1 ELIM, CITY OF	20619	1066	19553	15000	12.00	12.18	24.18	
TERMINATED EMPLOYERS	1007971	1007971	0	723958	0.00	0.00	0.00	
STATE & POLITICAL SUBDIVISION TOTALS	1561001991	1346156999	214844992	912849290	12.00	2.20	14.20	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1991 & 1992

	FY91			FY92			
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CHANGE IN TOTAL RATE
1 STATE OF ALASKA	10.37	3.17	13.54	12.00	3.84	15.84	+ 2.30
2 SOUTH WEST REGION SCHOOL DISTRICT	10.37	-5.41	4.96	12.00	-4.08	7.92	+ 2.96
3 ANNETTE ISLAND SCHOOL DISTRICT	10.37	1.40	11.77	12.00	1.30	13.30	+ 1.53
4 BERING STRAITS SCHOOL DISTRICT	10.37	0.47	10.84	12.00	-0.50	11.50	+ 0.66
5 CHATHAM SCHOOL DISTRICT	10.37	0.82	11.19	12.00	-0.50	11.50	+ 0.31
6 ALASKA MUNICIPAL LEAGUE	10.37	-10.37	0.00	12.00	16.45	28.45	+28.45
7 VALDEZ, CITY OF	10.37	-2.67	7.70	12.00	-0.06	11.94	+ 4.24
8 JUNEAU BOROUGH SCHOOL DISTRICT	10.37	1.03	11.40	12.00	1.93	13.93	+ 2.53
9 MATANUSKA-SUSITNA BOROUGH	10.37	0.16	10.53	12.00	-2.41	9.59	- 0.94
10 MATANUSKA-SUSITNA SCHOOL	10.37	0.16	10.53	12.00	-2.41	9.59	- 0.94
11 ANCHORAGE BOROUGH SCHOOL	10.37	2.36	12.73	12.00	3.52	15.52	+ 2.79
12 COPPER RIVER SCHOOL DISTRICT	10.37	-5.05	5.32	12.00	-3.43	8.57	+ 3.25
13 UNIVERSITY OF ALASKA	10.37	-3.87	6.50	12.00	-2.97	9.03	+ 2.53
14 HAINES, CITY OF	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
15 KENAI, CITY OF	10.37	-6.67	3.70	12.00	-8.27	3.73	+ 0.03
16 NORTH STAR BOROUGH	10.37	-7.82	2.55	12.00	-8.19	3.81	+ 1.26
17 NORTH STAR BOROUGH SCHOOL DISTRICT	10.37	-7.82	2.55	12.00	-8.19	3.81	+ 1.26
18 RAILBELT SCHOOL DISTRICT	10.37	-8.11	2.26	12.00	-12.00	0.00	- 2.26
19 UNIVERSITY OF ALASKA - GEO.	10.37	-3.87	6.50	12.00	-2.97	9.03	+ 2.53
20 CITY AND BOROUGH OF SITKA	10.37	3.96	14.33	12.00	4.83	16.83	+ 2.50
21 CHUGACH REGIONAL SCHOOL DISTRICT	10.37	-7.72	2.65	12.00	-7.61	4.39	+ 1.74
22 GATEWAY BOROUGH	10.37	0.12	10.49	12.00	0.81	12.81	+ 2.32
23 SOLDOTNA, CITY OF	10.37	5.79	16.16	12.00	4.84	16.84	+ 0.68
24 IDITAROD AREA SCHOOL DISTRICT	10.37	-0.16	10.21	12.00	-1.92	10.08	- 0.13
25 KUSPUK SCHOOL DISTRICT	10.37	-4.32	6.05	12.00	-5.31	6.69	+ 0.64

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1991 & 1992

	FY91			FY92			CHANGE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	IN TOTAL RATE
26 CITY AND BOROUGH OF JUNEAU	10.37	-0.47	9.90	12.00	0.39	12.39	+ 2.49
27 ALASKA STATE HOUSING AUTHORITY	10.37	2.52	12.89	12.00	1.86	13.86	+ 0.97
28 KODIAK, CITY OF	10.37	1.92	12.29	12.00	2.93	14.93	+ 2.64
29 FAIRBANKS, CITY OF	10.37	4.93	15.30	12.00	8.45	20.45	+ 5.15
30 FAIRBANKS PUBLIC UTILITIES	10.37	4.93	15.30	12.00	8.45	20.45	+ 5.15
31 WASILLA, CITY OF	10.37	-1.05	9.32	12.00	-4.22	7.78	- 1.54
32 SKAGWAY, CITY OF	10.37	-9.47	0.90	12.00	-12.00	0.00	- 0.90
33 SITKA, BOROUGH SCHOOLS	10.37	-8.43	1.94	12.00	2.55	14.55	+12.61
34 PALMER, CITY OF	10.37	4.01	14.38	12.00	4.04	16.04	+ 1.66
35 WRANGELL, CITY OF	10.37	1.65	12.02	12.00	0.17	12.17	+ 0.15
36 BETHEL, CITY OF	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
37 VALDEZ CITY SCHOOLS	10.37	0.74	11.11	12.00	0.22	12.22	+ 1.11
38 HOONAH CITY SCHOOLS	10.37	7.46	17.83	12.00	15.95	27.95	+10.12
39 NOME, CITY OF	10.37	-2.42	7.95	12.00	-1.13	10.87	+ 2.92
40 KOTZEBUE, CITY OF	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
41 GALENA CITY SCHOOLS	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
42 KING COVE CITY SCHOOL DISTRICT	10.37	-2.62	7.75	12.00	0.00	12.00	+ 4.25
43 PETERSBURG, CITY OF	10.37	3.25	13.62	12.00	5.87	17.87	+ 4.25
44 BRISTOL BAY BOROUGH	10.37	1.93	12.30	12.00	0.52	12.52	+ 0.22
45 NORTH SLOPE BOROUGH	10.37	-8.25	2.12	12.00	-8.08	3.92	+ 1.80
46 WRANGELL SCHOOLS	10.37	2.69	13.06	12.00	3.86	15.86	+ 2.80
48 CORDOVA, CITY OF	10.37	3.26	13.63	12.00	2.88	14.88	+ 1.25
49 NOME CITY SCHOOLS	10.37	0.08	10.45	12.00	-2.95	9.05	- 1.40
51 KING COVE, CITY OF	10.37	-4.63	5.74	12.00	-6.88	5.12	- 0.62
52 ALASKA HOUSING FINANCE CORPORATION	10.37	-6.47	3.90	12.00	-6.77	5.23	+ 1.33

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1991 & 1992

	FY91			FY92			CHANGE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	IN TOTAL RATE
53 LOWER YUKON SCHOOL DISTRICT	10.37	0.79	11.16	12.00	0.16	12.16	+ 1.00
54 NORTHWEST ARCTIC SCHOOL DISTRICT	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	10.37	-2.97	7.40	12.00	-7.97	4.03	- 3.37
56 PRIBILOF REGION SCHOOL DISTRICT	10.37	-0.53	9.84	12.00	-10.47	1.53	- 8.31
57 LOWER KUSKOKWIM SCHOOL DISTRICT	10.37	-1.57	8.80	12.00	-2.76	9.24	+ 0.44
58 KODIAK ISLAND BOROUGH SCHOOL DISTRICT	10.37	-5.13	5.24	12.00	-3.75	8.25	+ 3.01
59 YUKON FLATS SCHOOL DISTRICT	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
60 YUKON-KOYUKOK SCHOOL DISTRICT	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	10.37	-1.14	9.23	12.00	-0.43	11.57	+ 2.34
62 ALEUTIAN REGION SCHOOL DISTRICT	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
63 CORDOVA COMMUNITY HOSPITAL	10.37	-3.44	6.93	12.00	-8.35	3.65	- 3.28
64 LAKE AND PENINSULA SCHOOL DISTRICT	10.37	-4.42	5.95	12.00	-4.67	7.33	+ 1.38
65 SITKA COMMUNITY HOSPITAL	10.37	-6.64	3.73	12.00	-4.24	7.76	+ 4.03
66 TANANA CITY SCHOOL DISTRICT	10.37	2.15	12.52	12.00	1.37	13.37	+ 0.85
67 SOUTH EAST REGIONAL RESOURCE CENTER	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
68 HYDABURG CITY SCHOOLS	10.37	0.31	10.68	12.00	1.69	13.69	+ 3.01
69 TANANA, CITY OF	10.37	-6.81	3.56	12.00	-10.04	1.96	- 1.60
70 NO. PACIFIC FISHERY MANAGEMENT COUNCIL	10.37	-10.37	0.00	12.00	-10.86	1.14	+ 1.14
71 BARROW, CITY OF	10.37	-4.85	5.52	12.00	-12.00	0.00	- 5.52
72 ST. PAUL, CITY OF	10.37	-1.22	9.15	12.00	-6.46	5.54	- 3.61
73 ANCHORAGE, MUNICIPALITY OF	10.37	0.47	10.84	12.00	0.67	12.67	+ 1.83
74 KODIAK ISLAND BOROUGH	10.37	-2.82	7.55	12.00	-1.75	10.25	+ 2.70
75 NOME JOINT UTILITIES	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
76 SAND POINT, CITY OF	10.37	-3.41	6.96	12.00	0.62	12.62	+ 5.66
77 KETCHIKAN GATEWAY BORO SCHOOL DISTRICT	10.37	6.43	16.80	12.00	6.69	18.69	+ 1.89

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1991 & 1992

	FY91			FY92			CHANGE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	IN TOTAL RATE
78 DILLINGHAM, CITY OF	10.37	-5.99	4.38	12.00	-7.37	4.63	+ 0.25
79 UNALASKA, CITY OF	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
80 KENAI PENINSULA BOROUGH	10.37	1.37	11.74	12.00	1.38	13.38	+ 1.64
81 KETCHIKAN, CITY OF	10.37	6.62	16.99	12.00	15.65	27.65	+10.66
82 SEWARD, CITY OF	10.37	-2.27	8.10	12.00	-5.63	6.37	- 1.73
83 FORT YUKON, CITY OF	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	10.37	4.14	14.51	12.00	5.69	17.69	+ 3.18
85 CORDOVA PUBLIC SCHOOLS	10.37	5.64	16.01	12.00	5.91	17.91	+ 1.90
86 CRAIG, CITY OF	10.37	3.61	13.98	12.00	0.33	12.33	- 1.65
87 PETERSBURG GENERAL HOSPITAL	10.37	3.25	13.62	12.00	5.87	17.87	+ 4.25
88 SAND POINT CITY SCHOOL DISTRICT	10.37	-10.37	0.00	12.00	2.57	14.57	+14.57
90 KENAI PENINSULA SCHOOL DISTRICT	10.37	4.48	14.85	12.00	4.36	16.36	+ 1.51
91 NORTH POLE, CITY OF	10.37	-3.61	6.76	12.00	-9.06	2.94	- 3.82
92 GALENA, CITY OF	10.37	-3.67	6.70	12.00	-12.00	0.00	- 6.70
93 NENANA, CITY OF	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
94 HAINES BOROUGH	10.37	0.30	10.67	12.00	-9.11	2.89	- 7.78
96 NENANA CITY PUBLIC SCHOOLS	10.37	0.23	10.60	12.00	-5.80	6.20	- 4.40
A0 UNALAKLEET, CITY OF	10.37	-10.37	0.00	12.00	-12.00	0.00	+ 0.00
A1 SAXMAN, CITY OF	10.37	4.06	14.43	12.00	259.50	271.50	+257.07
A2 HOONAH, CITY OF	10.37	-2.43	7.94	12.00	-8.06	3.94	- 4.00
A3 PELICAN, CITY OF	10.37	3.57	13.94	12.00	-1.35	10.65	- 3.29
A5 WHITTIER, CITY OF	10.37	0.34	10.71	12.00	-2.51	9.49	- 1.22
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	10.37	-1.32	9.05	12.00	-6.69	5.31	- 3.74
A7 CRAIG CITY SCHOOL DISTRICT	10.37	6.89	17.26	12.00	7.53	19.53	+ 2.27
A8 DILLINGHAM SCHOOL DISTRICT	10.37	7.21	17.58	12.00	6.62	18.62	+ 1.04

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1991 & 1992

	FY91			FY92			CHANGE IN TOTAL RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	
A9 THORNE BAY, CITY OF	10.37	-2.05	8.32	12.00	-3.60	8.40	+ 0.08
AB AKUTAN, CITY OF	10.37	-1.48	8.89	12.00	-2.02	9.98	+ 1.09
AC UNALASKA CITY SCHOOL DISTRICT	10.37	-6.30	4.07	12.00	-5.81	6.19	+ 2.12
AE KASHUNAMIUT SCHOOL DISTRICT	10.37	0.94	11.31	12.00	-1.25	10.75	- 0.56
AF SEWARD GENERAL HOSPITAL	10.37	3.97	14.34	12.00	15.42	27.42	+13.08
B0 WAINWRIGHT, CITY OF	10.37	4.92	15.29	12.00	4.61	16.61	+ 1.32
B1 ST. MARY'S, CITY OF	10.37	2.08	12.45	12.00	1.23	13.23	+ 0.78
B2 HOMER, CITY OF	10.37	2.90	13.27	12.00	1.51	13.51	+ 0.24
B3 RUBY, CITY OF	10.37	8.89	19.26	12.00	9.42	21.42	+ 2.16
B4 EMMONAK, CITY OF	10.37	4.54	14.91	12.00	16.31	28.31	+13.40
B5 SPECIAL EDUCATION SERVICE AGENCY	10.37	0.53	10.90	12.00	-0.30	11.70	+ 0.80
B6 BARTLETT MEMORIAL HOSPITAL	10.37	0.85	11.22	12.00	-1.03	10.97	- 0.25
B7 NORTHWEST ARTIC BOROUGH	10.37	-0.82	9.55	12.00	-6.06	5.94	- 3.61
B8 ST. MARY'S SCHOOL DISTRICT	10.37	-3.90	6.47	12.00	-2.15	9.85	+ 3.38
B9 SELAWIK CITY COUNCIL	10.37	-10.37	0.00	12.00	-1.75	10.25	+10.25
BB BRISTOL BAY HOUSING AUTHORITY	10.37	1.52	11.89	12.00	-2.56	9.44	- 2.45
BC COPPER RIVER BASIN HOUSING AUTHORITY	10.37	3.62	13.99	12.00	2.31	14.31	+ 0.32
BD SKAGWAY CITY SCHOOL DISTRICT	10.37	26.58	36.95	12.00	13.68	25.68	-11.27
BE HOOPER BAY, CITY OF	10.37	0.47	10.84	12.00	0.31	12.31	+ 1.47
BF KLAWOCK, CITY OF	10.37	26.76	37.13	12.00	14.04	26.04	-11.09
C0 PETERSBURG PUBLIC SCHOOLS	10.37	3.25	13.62	12.00	5.87	17.87	+ 4.25
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	10.37	0.00	10.37	12.00	2.24	14.24	+ 3.87
C5 ALEUTIANS EAST BOROUGH	10.37	0.00	10.37	12.00	-2.87	9.13	- 1.24
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STATE & POLITICAL SUBDIVISION TOTALS	10.37	1.63	12.00	12.00	2.20	14.20	+ 2.20

S T A T E O F A L A S K A - P. E. R. S.

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1989

		RETIREE RESERVE 6-30-88	NET CHANGE IN RESERVE BY 6-30-89	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-89
1	STATE OF ALASKA	561698562.	-47323883.	82735831.	597110510.
2	SOUTH WEST REGION SCHOOL DISTRICT	614873.	10499.	100589.	725961.
3	ANNETTE ISLAND SCHOOL DISTRICT	87518.	-45551.	6750.	48717.
4	BERING STRAITS SCHOOL DISTRICT	620795.	-79908.	87000.	627887.
5	CHATHAM SCHOOL DISTRICT	81884.	-6369.	12146.	87661.
6	ALASKA MUNICIPAL LEAGUE	379380.	-42918.	54119.	390581.
7	VALDEZ, CITY OF	1931105.	-42165.	303831.	2192771.
8	JUNEAU BOROUGH SCHOOL DISTRICT	4693681.	-363466.	696504.	5026719.
9	MATANUSKA-SUSITNA BOROUGH	3116902.	-352210.	444694.	3209386.
10	MATANUSKA-SUSITNA SCHOOL	4811702.	-331983.	720551.	5200270.
11	ANCHORAGE BOROUGH SCHOOL	56355676.	-4327700.	8368565.	60396541.
12	COPPER RIVER SCHOOL DISTRICT	345895.	9718.	57199.	412812.
13	UNIVERSITY OF ALASKA	39497331.	-3438179.	5800021.	41859173.
14	HAINES, CITY OF	522993.	-56032.	75109.	542070.
15	KENAI, CITY OF	821452.	48574.	139942.	1009968.
16	NORTH STAR BOROUGH	3138676.	311249.	554911.	4004836.
17	NORTH STAR BOROUGH SCHOOL DISTRICT	9587489.	-294992.	1494674.	10787171.
18	RAILBELT SCHOOL DISTRICT	161988.	-15023.	23639.	170604.
19	UNIVERSITY OF ALASKA - GEO.	4728088.	-772658.	636221.	4591651.
20	CITY AND BOROUGH OF SITKA	4344219.	-265341.	656077.	4734955.
21	CHUGACH REGIONAL SCHOOL DISTRICT	9622.	356.	1605.	11583.
22	GATEWAY BOROUGH	1034442.	-68957.	155296.	1120781.
23	SOLDOTNA, CITY OF	721455.	-171714.	88424.	638165.
24	IDITAROD AREA SCHOOL DISTRICT	37141.	50044.	14024.	101209.

S T A T E   O F   A L A S K A - P. E. R. S.

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1989

	RETIREE RESERVE 6-30-88	NET CHANGE IN RESERVE BY 6-30-89	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-89
25 KUSPUK SCHOOL DISTRICT	28198.	187709.	34728.	250635.
26 CITY AND BOROUGH OF JUNEAU	17111836.	-1680834.	2482037.	17913039.
27 ALASKA STATE HOUSING AUTHORITY	2598178.	-269890.	374499.	2702787.
28 KODIAK, CITY OF	4166607.	-107891.	652834.	4711550.
29 FAIRBANKS, CITY OF	23793822.	-4163969.	3157411.	22787264.
30 FAIRBANKS PUBLIC UTILITIES	6631403.	-899785.	921916.	6653534.
31 WASILLA, CITY OF	0.	0.	0.	0.
32 SKAGWAY, CITY OF	348255.	-61064.	46194.	333385.
33 SITKA, BOROUGH SCHOOLS	2346147.	-230408.	340311.	2456050.
34 PALMER, CITY OF	1270614.	-65233.	193882.	1399263.
35 WRANGELL, CITY OF	1237409.	-119735.	179775.	1297449.
36 BETHEL, CITY OF	18899.	76716.	15380.	110995.
37 VALDEZ CITY SCHOOLS	753008.	-31599.	116037.	837446.
38 HOONAH CITY SCHOOLS	804031.	-312429.	79073.	570675.
39 NOME, CITY OF	466255.	-45658.	67652.	488249.
40 KOTZEBUE, CITY OF	163892.	27171.	30732.	221795.
41 GALENA CITY SCHOOLS	177955.	-18438.	25658.	185175.
42 KING COVE CITY SCHOOL DISTRICT	14176.	-421.	2213.	15968.
43 PETERSBURG, CITY OF	2551538.	-364719.	351744.	2538563.
44 BRISTOL BAY BOROUGH	432100.	-115554.	50916.	367462.
45 NORTH SLOPE BOROUGH	5684910.	736669.	1032894.	7454473.
46 WRANGELL SCHOOLS	237960.	-25046.	34247.	247161.
48 CORDOVA, CITY OF	982008.	46236.	165390.	1193634.
49 NOME CITY SCHOOLS	588567.	-43401.	87689.	632855.

S T A T E   O F   A L A S K A   -   P. E. R. S.

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1989

	RETIREE RESERVE 6-30-88	NET CHANGE IN RESERVE BY 6-30-89	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-89
51 KING COVE, CITY OF	91464.	-91464.	0.	0.
52 ALASKA HOUSING FINANCE CORPORATION	193085.	-23259.	27316.	197142.
53 LOWER YUKON SCHOOL DISTRICT	1046595.	-15743.	165810.	1196662.
54 NORTHWEST ARCTIC SCHOOL DISTRICT	1675916.	-41079.	262959.	1897796.
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	19244.	91888.	17875.	129007.
56 PRIBILOF REGION SCHOOL DISTRICT	75807.	37559.	18235.	131601.
57 LOWER KUSKOKWIM SCHOOL DISTRICT	1716445.	-123335.	256248.	1849358.
58 KODIAK ISLAND BOROUGH SCHOOL DISTRICT	2482403.	-225562.	363007.	2619848.
59 YUKON FLATS SCHOOL DISTRICT	133574.	42339.	28295.	204208.
60 YUKON-KOYUKOK SCHOOL DISTRICT	83758.	65187.	23957.	172902.
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	3010198.	-101359.	467879.	3376718.
62 ALEUTIAN REGION SCHOOL DISTRICT	26586.	-1845.	3980.	28721.
63 CORDOVA COMMUNITY HOSPITAL	278292.	-11064.	42983.	310211.
64 LAKE AND PENINSULA SCHOOL DISTRICT	356923.	156285.	82548.	595756.
65 SITKA COMMUNITY HOSPITAL	401743.	47894.	72323.	521960.
66 TANANA CITY SCHOOL DISTRICT	0.	0.	0.	0.
67 SOUTH EAST REGIONAL RESOURCE CENTER	205368.	-16000.	30459.	219827.
68 HYDABURG CITY SCHOOLS	0.	0.	0.	0.
69 TANANA, CITY OF	0.	0.	0.	0.
70 NO. PACIFIC FISHERY MANAGEMENT COUNCIL	237998.	-17584.	35453.	255867.
71 BARROW, CITY OF	0.	0.	0.	0.
72 ST. PAUL, CITY OF	0.	0.	0.	0.
73 ANCHORAGE, MUNICIPALITY OF	76782003.	-1647010.	12085269.	87220262.
74 KODIAK ISLAND BOROUGH	680416.	-13958.	107198.	773656.

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

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1989

	RETIREE RESERVE 6-30-88	NET CHANGE IN RESERVE BY 6-30-89	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-89
75 NOME JOINT UTILITIES	163697.	-7510.	25122.	181309.
76 SAND POINT, CITY OF	119270.	-9994.	17577.	126853.
77 KETCHIKAN GATEWAY BORO SCHOOL DISTRICT	735109.	-14714.	115874.	836269.
78 DILLINGHAM, CITY OF	246406.	-38110.	33504.	241800.
79 UNALASKA, CITY OF	170708.	133459.	48924.	353091.
80 KENAI PENINSULA BOROUGH	5613013.	-824363.	770242.	5558892.
81 KETCHIKAN, CITY OF	7649355.	-1114239.	1051156.	7586272.
82 SEWARD, CITY OF	1267905.	-279081.	159050.	1147874.
83 FORT YUKON, CITY OF	0.	0.	0.	0.
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	317011.	-40537.	44470.	320944.
85 CORDOVA PUBLIC SCHOOLS	569555.	-106723.	74445.	537277.
86 CRAIG, CITY OF	40695.	15559.	9048.	65302.
87 PETERSBURG GENERAL HOSPITAL	207793.	-22265.	29842.	215370.
88 SAND POINT CITY SCHOOL DISTRICT	160120.	-12230.	23788.	171678.
90 KENAI PENINSULA SCHOOL DISTRICT	4668919.	-293054.	703847.	5079712.
91 NORTH POLE, CITY OF	80888.	8063.	14307.	103258.
92 GALENA, CITY OF	6870.	-1331.	891.	6430.
93 NENANA, CITY OF	0.	97601.	15699.	113300.
94 HAINES BOROUGH	16994.	-1421.	2505.	18078.
96 NENANA CITY PUBLIC SCHOOLS	75923.	-7314.	11036.	79645.
A0 UNALAKLEET, CITY OF	46409.	-4239.	6783.	48953.
A1 SAXMAN, CITY OF	0.	0.	0.	0.
A2 HOONAH, CITY OF	0.	0.	0.	0.
A3 PELICAN, CITY OF	0.	0.	0.	0.

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1989

	RETIREE RESERVE 6-30-88	NET CHANGE IN RESERVE BY 6-30-89	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-89
A4 KAKE, CITY OF	0.	0.	0.	0.
A5 WHITTIER, CITY OF	45866.	13637.	9571.	69074.
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	0.	0.	0.	0.
A7 CRAIG CITY SCHOOL DISTRICT	0.	0.	0.	0.
A8 DILLINGHAM SCHOOL DISTRICT	171146.	42907.	34430.	248483.
A9 THORNE BAY, CITY OF	0.	0.	0.	0.
AB AKUTAN, CITY OF	0.	0.	0.	0.
AC UNALASKA CITY SCHOOL DISTRICT	0.	0.	0.	0.
AE KASHUNAMIUT SCHOOL DISTRICT	0.	0.	0.	0.
AF SEWARD GENERAL HOSPITAL	1076967.	-171606.	145625.	1050986.
B0 WAINWRIGHT, CITY OF	0.	61.	10.	71.
B1 ST. MARY'S, CITY OF	0.	0.	0.	0.
B2 HOMER, CITY OF	0.	0.	0.	0.
B3 RUBY, CITY OF	0.	0.	0.	0.
B4 EMMONAK, CITY OF	0.	34473.	5545.	40018.
B5 SPECIAL EDUCATION SERVICE AGENCY	0.	0.	0.	0.
B6 BARTLETT MEMORIAL HOSPITAL	289071.	-20424.	43211.	311858.
B7 NORTHWEST ARTIC BOROUGH	0.	0.	0.	0.
B8 ST. MARY'S SCHOOL DISTRICT	50999.	83260.	21595.	155854.
B9 SELAWIK CITY COUNCIL	0.	0.	0.	0.
BB BRISTOL BAY HOUSING AUTHORITY	0.	0.	0.	0.
BC COPPER RIVER BASIN HOUSING AUTHORITY	0.	0.	0.	0.
BD SKAGWAY CITY SCHOOL DISTRICT	0.	0.	0.	0.
BE HOOPER BAY, CITY OF	0.	0.	0.	0.

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

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1989

	RETIREE RESERVE 6-30-88	NET CHANGE IN RESERVE BY 6-30-89	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-89
BF KLAWOCK, CITY OF	0.	0.	0.	0.
C0 PETERSBURG PUBLIC SCHOOLS	0.	7306.	1175.	8481.
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	0.	0.	0.	0.
C5 ALEUTIANS EAST BOROUGH	0.	0.	0.	0.
C6 KIVALINA CITY COUNCIL	0.	0.	0.	0.
C7 BERING STRAITS COASTAL RESOURCE SERVICE	0.	0.	0.	0.
C8 SHISHMAREF, CITY OF	0.	0.	0.	0.
C9 ADAK REGION SCHOOL DISTRICT	0.	0.	0.	0.
CA HUSLIA, CITY OF	0.	0.	0.	0.
CB MOUNTAIN VILLAGE, CITY OF	0.	0.	0.	0.
CC KALTAG, CITY OF	0.	0.	0.	0.
CD KOYUK, CITY OF	0.	0.	0.	0.
CE LOWER KALSHAG, CITY OF	0.	0.	0.	0.
D0 NOORVIK, CITY OF	0.	0.	0.	0.
D1 ELIM, CITY OF	0.	0.	0.	0.
UNALLOCATED RESERVES	23666851.	31849118.	0.	55515969.
STATE & POLITICAL SUBDIVISION TOTALS	908705995.	-37622003.	131182000.	1002265992.

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1989

	PROJECTED BENEFIT OBLIGATION								
		CURRENT EMPLOYEES							
			EMPLOYER FINANCED						
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
1 STATE OF ALASKA									
1987	533,594	126,697	404,292	77,863	1,142,446	1,094,762	47,684	96%	1,159,209
1988	611,062	174,117	454,666	75,687	1,315,532	1,152,690	162,842	88%	1,172,156
1989	716,644	188,131	517,292	58,004	1,480,070	1,277,301	202,770	86%	1,334,159
2 SOUTH WEST REGION SCHOOL DISTRICT									
1987	413	196	839	435	1,883	2,270	-387	121%	2,403
1988	662	348	955	322	2,287	2,706	-419	118%	2,751
1989	1,041	392	995	389	2,817	3,133	-316	111%	3,272
3 ANNETTE ISLAND SCHOOL DISTRICT									
1987	191	46	434	137	808	816	-8	101%	864
1988	164	186	528	135	1,013	934	79	92%	949
1989	267	188	703	86	1,244	1,155	88	93%	1,206
4 BERING STRAITS SCHOOL DISTRICT									
1987	530	551	1,370	1,349	3,800	3,902	-102	103%	4,131
1988	782	842	1,904	1,541	5,069	4,868	201	96%	4,950
1989	938	1,029	2,490	1,685	6,142	6,231	-88	101%	6,508
5 CHATHAM SCHOOL DISTRICT									
1987	0	55	357	36	448	551	-103	123%	583
1988	112	105	435	54	706	663	43	94%	674
1989	88	132	515	72	807	818	-10	101%	854
6 ALASKA MUNICIPAL LEAGUE									
1987	447	2	5	41	495	900	-405	182%	952
1988	435	39	36	5	515	800	-285	155%	813
1989	463	41	39	15	558	215	343	39%	224
7 VALDEZ, CITY OF									
1987	1,986	868	3,167	349	6,370	6,992	-622	110%	7,403
1988	2,615	1,377	2,839	293	7,124	7,538	-414	106%	7,665
1989	3,917	1,484	3,275	357	9,033	9,042	-9	100%	9,444
8 JUNEAU BOROUGH SCHOOL DISTRICT									
1987	3,396	727	2,637	887	7,647	8,033	-386	105%	8,505
1988	5,134	1,001	2,387	924	9,446	9,002	444	95%	9,154
1989	6,146	1,080	2,912	860	10,997	10,155	842	92%	10,607
9 MATANUSKA-SUSITNA BOROUGH									
1987	2,695	666	2,829	750	6,940	9,897	-2,957	143%	10,479
1988	3,582	1,328	2,450	776	8,136	11,074	-2,938	136%	11,261
1989	4,114	1,475	3,319	570	9,478	13,196	-3,718	139%	13,783
10 MATANUSKA-SUSITNA SCHOOL									
1987	3,916	1,462	4,452	2,620	12,450	10,565	1,885	85%	11,186
1988	5,320	2,234	4,979	3,032	15,565	12,421	3,144	80%	12,630
1989	6,539	2,451	6,143	2,189	17,322	14,754	2,568	85%	15,410

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1989

		PROJECTED BENEFIT OBLIGATION: CURRENT RETIREES & TERMINATED	CURRENT EMPLOYEES: CONTRIBS WITH INT	CURRENT EMPLOYEES: EMPLOYER FINANCED VESTED	CURRENT EMPLOYEES: EMPLOYER FINANCED NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
11	ANCHORAGE BOROUGH SCHOOL									
	1987	46,495	9,969	33,296	8,930	98,690	97,870	820	99%	103,631
	1988	58,807	12,818	36,837	8,547	117,009	106,889	10,120	91%	108,694
	1989	66,308	14,823	42,672	7,728	131,532	116,143	15,389	88%	121,313
12	COPPER RIVER SCHOOL DISTRICT									
	1987	260	68	394	231	953	1,156	-203	121%	1,224
	1988	445	198	430	216	1,289	1,432	-143	111%	1,456
	1989	428	226	652	145	1,451	1,566	-115	108%	1,635
13	UNIVERSITY OF ALASKA									
	1987	36,534	13,539	40,430	11,430	101,933	117,909	-15,976	116%	124,850
	1988	46,557	18,030	44,804	10,783	120,174	130,998	-10,824	109%	133,210
	1989	60,205	19,699	49,928	9,087	138,919	148,384	-9,465	107%	154,989
14	HAINES, CITY OF									
	1987	296	141	435	220	1,092	1,288	-196	118%	1,363
	1988	595	145	272	166	1,178	1,552	-374	132%	1,578
	1989	688	158	381	101	1,329	1,710	-381	129%	1,786
15	KENAI, CITY OF									
	1987	985	866	3,604	416	5,871	7,798	-1,927	133%	8,257
	1988	1,000	1,300	4,263	466	7,029	7,953	-924	113%	8,087
	1989	1,598	1,478	5,017	458	8,551	9,661	-1,110	113%	10,091
16	NORTH STAR BOROUGH									
	1987	4,031	1,818	4,972	2,033	12,854	18,224	-5,370	142%	19,296
	1988	4,308	2,735	5,767	1,994	14,804	20,382	-5,578	138%	20,726
	1989	6,650	2,758	6,031	1,732	17,172	23,651	-6,480	138%	24,703
17	NORTH STAR BOROUGH SCHOOL DISTRICT									
	1987	7,630	3,165	9,531	3,212	23,538	27,485	-3,947	117%	29,103
	1988	10,751	4,385	11,147	2,693	28,976	31,481	-2,505	109%	32,012
	1989	13,556	4,879	12,510	2,336	33,280	34,758	-1,478	104%	36,305
18	RAILBELT SCHOOL DISTRICT									
	1987	224	106	362	148	840	1,031	-191	123%	1,091
	1988	202	147	490	111	950	1,164	-214	123%	1,183
	1989	347	152	454	131	1,083	1,352	-269	125%	1,412
19	UNIVERSITY OF ALASKA - GEO.									
	1987	3,715	878	3,460	221	8,274	8,179	95	99%	8,660
	1988	4,966	1,249	3,090	122	9,427	8,137	1,290	86%	8,274
	1989	5,085	1,374	3,291	206	9,956	8,104	1,852	81%	8,464
20	CITY AND BOROUGH OF SITKA									
	1987	4,812	971	3,599	589	9,971	8,374	1,597	84%	8,866
	1988	4,645	1,384	3,851	530	10,410	8,871	1,539	85%	9,020
	1989	5,548	1,596	4,282	502	11,929	9,948	1,981	83%	10,390

S T A T E   O F   A L A S K A - P. E. R. S.

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1989

	PROJECTED BENEFIT OBLIGATION CURRENT RETIREES & TERMINATED	CURRENT EMPLOYEES: CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	**EMPLOYER FINANCED** NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
21 CHUGACH REGIONAL SCHOOL DISTRICT									
1987	96	15	11	51	173	195	-22	113%	206
1988	38	37	10	71	156	223	-67	143%	226
1989	71	26	9	90	197	271	-75	138%	283
22 GATEWAY BOROUGH									
1987	884	382	1,177	482	2,925	2,921	4	100%	3,092
1988	1,124	525	1,418	441	3,508	3,489	19	99%	3,547
1989	1,469	546	1,666	335	4,016	3,877	139	97%	4,049
23 SOLDOTNA, CITY OF									
1987	343	294	1,477	345	2,459	1,574	885	64%	1,666
1988	737	348	1,847	211	3,143	2,228	915	71%	2,265
1989	755	440	2,213	179	3,587	2,802	784	78%	2,926
24 IDITAROD AREA SCHOOL DISTRICT									
1987	56	168	909	317	1,450	1,741	-291	120%	1,843
1988	79	413	1,207	428	2,127	2,139	-12	101%	2,175
1989	186	483	1,446	454	2,568	2,731	-163	106%	2,852
25 KUSPUK SCHOOL DISTRICT									
1987	104	171	756	317	1,348	1,598	-250	119%	1,692
1988	122	345	892	335	1,694	1,903	-209	112%	1,935
1989	439	303	1,024	345	2,110	2,399	-289	114%	2,505
26 CITY AND BOROUGH OF JUNEAU									
1987	16,741	4,046	12,888	3,875	37,550	39,110	-1,560	104%	41,412
1988	19,276	5,103	14,369	3,060	41,808	42,106	-298	101%	42,817
1989	22,886	5,138	16,230	2,417	46,672	46,079	593	99%	48,130
27 ALASKA STATE HOUSING AUTHORITY									
1987	1,445	568	2,473	600	5,086	4,050	1,036	80%	4,288
1988	2,779	795	2,342	622	6,538	5,501	1,037	84%	5,593
1989	3,163	1,055	2,673	683	7,574	6,747	827	89%	7,047
28 KODIAK, CITY OF									
1987	4,528	983	3,409	964	9,884	9,097	787	92%	9,632
1988	4,546	1,248	4,570	511	10,875	10,100	775	93%	10,270
1989	5,651	1,393	4,337	488	11,869	10,763	1,105	91%	11,242
29 FAIRBANKS, CITY OF									
1987	17,421	4,256	18,599	1,428	41,704	30,453	11,251	73%	32,245
1988	24,996	4,762	15,695	852	46,305	32,479	13,826	70%	33,027
1989	24,983	5,163	19,188	329	49,663	29,178	20,485	59%	30,476
30 FAIRBANKS PUBLIC UTILITIES									
1987	7,652	1,511	4,556	1,058	14,777	20,040	-5,263	136%	21,219
1988	7,839	2,441	5,035	756	16,071	21,734	-5,663	135%	22,101
1989	9,171	2,775	5,245	545	17,736	24,039	-6,304	136%	25,109

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1989

	PROJECTED BENEFIT OBLIGATION					NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
		CURRENT EMPLOYEES							
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	EMPLOYER FINANCED VESTED	EMPLOYER FINANCED NON-VESTED	TOTAL				
31 WASILLA, CITY OF									
1987	12	38	245	137	432	467	-35	108%	494
1988	8	118	324	120	570	596	-26	105%	606
1989	17	156	492	58	723	817	-93	113%	853
32 SKAGWAY, CITY OF									
1987	356	43	198	87	684	789	-105	115%	835
1988	388	90	169	160	807	964	-157	119%	980
1989	421	82	253	78	835	1,009	-175	121%	1,053
33 SITKA, BOROUGH SCHOOLS									
1987	1,354	355	1,336	382	3,427	3,590	-163	105%	3,801
1988	2,826	217	625	272	3,940	4,356	-416	111%	4,429
1989	3,360	270	712	194	4,537	4,214	323	93%	4,401
34 PALMER, CITY OF									
1987	706	279	1,318	350	2,653	2,063	590	78%	2,184
1988	1,283	422	1,310	296	3,311	2,613	698	79%	2,657
1989	1,501	498	1,576	193	3,768	3,126	642	83%	3,265
35 WRANGELL, CITY OF									
1987	932	423	1,495	250	3,100	3,059	41	99%	3,239
1988	1,306	640	1,851	164	3,961	3,652	309	92%	3,713
1989	1,511	731	1,805	177	4,224	4,190	34	99%	4,376
36 BETHEL, CITY OF									
1987	102	109	311	80	602	765	-163	127%	810
1988	100	78	382	120	680	977	-297	144%	993
1989	132	87	404	68	691	1,179	-487	171%	1,231
37 VALDEZ CITY SCHOOLS									
1987	876	275	971	208	2,330	2,778	-448	119%	2,941
1988	825	540	1,216	209	2,790	2,669	121	96%	2,714
1989	1,095	548	1,413	223	3,280	3,247	33	99%	3,391
38 HOONAH CITY SCHOOLS									
1987	758	82	310	117	1,267	912	355	72%	965
1988	834	100	375	67	1,376	1,122	254	82%	1,140
1989	636	120	412	59	1,227	596	631	49%	622
39 NOME, CITY OF									
1987	1,091	313	1,026	323	2,753	2,761	-8	100%	2,923
1988	899	540	1,218	244	2,901	3,048	-147	105%	3,099
1989	1,392	556	1,518	142	3,607	3,674	-66	102%	3,837
40 KOTZEBUE, CITY OF									
1987	178	176	639	367	1,360	2,366	-1,006	174%	2,505
1988	185	440	653	350	1,628	2,788	-1,160	171%	2,835
1989	325	371	932	386	2,014	3,924	-1,910	195%	4,098

S T A T E O F A L A S K A - P. E. R. S.

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1989

	***************PROJECTED BENEFIT OBLIGATION**************								
		********CURRENT EMPLOYEES*******							
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
41 GALENA CITY SCHOOLS									
1987	0	70	384	46	500	581	-81	116%	615
1988	178	116	314	62	670	887	-217	132%	901
1989	197	121	329	14	661	845	-183	128%	882
42 KING COVE CITY SCHOOL DISTRICT									
1987	77	46	108	49	280	362	-82	129%	383
1988	62	77	204	61	404	441	-37	109%	448
1989	596	0	1	13	610	528	82	87%	551
43 PETERSBURG, CITY OF									
1987	2,218	647	2,256	364	5,485	3,916	1,569	71%	4,146
1988	2,709	645	2,354	427	6,135	4,634	1,501	76%	4,712
1989	3,106	763	2,440	427	6,736	4,338	2,398	64%	4,531
44 BRISTOL BAY BOROUGH									
1987	425	99	500	121	1,145	984	161	86%	1,041
1988	465	240	551	138	1,394	1,211	183	87%	1,231
1989	371	234	610	176	1,391	1,341	50	96%	1,400
45 NORTH SLOPE BOROUGH									
1987	4,794	3,872	10,866	4,306	23,838	35,807	-11,969	150%	37,914
1988	7,005	8,491	11,650	4,406	31,552	43,218	-11,666	137%	43,947
1989	11,225	8,549	13,951	4,751	38,477	50,050	-11,573	130%	52,277
46 WRANGELL SCHOOLS									
1987	224	64	203	126	617	593	24	96%	627
1988	301	77	303	138	819	694	125	85%	705
1989	347	110	337	217	1,011	807	204	80%	842
48 CORDOVA, CITY OF									
1987	1,357	371	1,061	260	3,049	2,633	416	86%	2,788
1988	1,172	466	1,303	261	3,202	2,750	452	86%	2,796
1989	1,207	481	1,488	203	3,379	3,012	367	89%	3,146
49 NOME CITY SCHOOLS									
1987	643	187	866	198	1,894	1,899	-5	100%	2,010
1988	629	319	1,013	103	2,064	2,055	9	100%	2,089
1989	733	347	1,026	143	2,250	2,386	-137	106%	2,492
51 KING COVE, CITY OF									
1987	80	52	131	93	356	477	-121	134%	505
1988	91	93	184	128	496	582	-86	117%	591
1989	40	149	283	69	542	664	-123	123%	693
52 ALASKA HOUSING FINANCE CORPORATION									
1987	198	233	442	264	1,137	1,933	-796	170%	2,046
1988	228	427	567	423	1,645	2,277	-632	138%	2,315
1989	291	578	693	454	2,016	2,798	-783	139%	2,922

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1989

	***************PROJECTED BENEFIT OBLIGATION				**************				
		********CURRENT EMPLOYEES*******							
			EMPLOYER FINANCED						
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
53 LOWER YUKON SCHOOL DISTRICT									
1987	989	545	2,206	1,135	4,875	4,676	199	96%	4,951
1988	1,266	946	2,799	906	5,917	5,558	359	94%	5,651
1989	1,946	1,012	3,194	934	7,085	7,020	65	99%	7,332
54 NORTHWEST ARCTIC SCHOOL DISTRICT									
1987	621	601	2,443	1,021	4,686	8,264	-3,578	176%	8,750
1988	1,819	1,100	2,332	1,136	6,387	9,867	-3,480	154%	10,033
1989	2,279	1,129	2,836	1,175	7,420	11,241	-3,821	151%	11,741
55 SOUTHEAST ISLANDS SCHOOL DISTRICT									
1987	7	95	436	57	595	648	-53	109%	686
1988	19	140	467	117	743	791	-48	106%	804
1989	206	158	493	106	963	1,089	-126	113%	1,137
56 PRIBILOF REGION SCHOOL DISTRICT									
1987	67	58	267	83	475	592	-117	125%	626
1988	79	106	410	26	621	629	-8	101%	639
1989	138	92	399	14	643	782	-139	122%	816
57 LOWER KUSKOKWIM SCHOOL DISTRICT									
1987	865	1,241	2,575	3,337	8,018	10,094	-2,076	126%	10,688
1988	2,071	2,317	4,152	3,688	12,228	13,002	-774	106%	13,221
1989	3,106	2,553	5,760	2,652	14,072	15,346	-1,273	109%	16,029
58 KODIAK ISLAND BOROUGH SCHOOL DISTRICT									
1987	1,448	584	2,391	662	5,085	5,685	-600	112%	6,019
1988	2,911	667	2,000	899	6,477	7,111	-634	110%	7,231
1989	3,298	787	2,286	960	7,331	7,794	-462	106%	8,140
59 YUKON FLATS SCHOOL DISTRICT									
1987	237	76	332	268	913	1,588	-675	174%	1,681
1988	202	220	360	246	1,028	1,813	-785	176%	1,843
1989	309	204	518	258	1,289	2,156	-867	167%	2,251
60 YUKON-KOYUKOK SCHOOL DISTRICT									
1987	67	178	604	387	1,236	2,272	-1,036	184%	2,405
1988	95	425	729	535	1,784	2,741	-957	154%	2,787
1989	383	380	802	404	1,969	3,607	-1,638	183%	3,767
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT									
1987	1,994	1,057	3,139	1,221	7,411	8,541	-1,130	115%	9,043
1988	3,606	1,470	2,895	1,361	9,332	9,665	-333	104%	9,828
1989	4,526	1,590	3,940	1,133	11,189	11,310	-120	101%	11,813
62 ALEUTIAN REGION SCHOOL DISTRICT									
1987	57	31	150	36	274	638	-364	233%	675
1988	62	105	154	86	407	757	-350	186%	769
1989	213	93	138	104	547	925	-378	169%	966

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		PROJECTED BENEFIT OBLIGATION					NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
		CURRENT RETIREES & TERMINATED	***CURRENT EMPLOYEES*** CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	NON-VESTED	TOTAL				
63	CORDOVA COMMUNITY HOSPITAL									
1987		397	111	514	101	1,123	1,300	-177	116%	1,376
1988		396	188	541	154	1,279	1,414	-135	111%	1,437
1989		344	239	594	225	1,402	1,670	-268	119%	1,744
64	LAKE AND PENINSULA SCHOOL DISTRICT									
1987		367	100	411	295	1,173	1,376	-203	117%	1,457
1988		562	182	359	319	1,422	1,669	-247	117%	1,697
1989		928	200	359	392	1,879	2,087	-208	111%	2,179
65	SITKA COMMUNITY HOSPITAL									
1987		531	190	782	304	1,807	2,457	-650	136%	2,601
1988		665	455	861	423	2,404	2,919	-515	121%	2,968
1989		1,126	524	1,183	351	3,185	3,536	-351	111%	3,693
66	TANANA CITY SCHOOL DISTRICT									
1987		2	10	49	87	148	141	7	95%	149
1988		1	56	67	105	229	183	46	80%	186
1989		3	50	67	90	210	171	40	81%	178
67	SOUTH EAST REGIONAL RESOURCE CENTER									
1987		103	45	191	101	440	684	-244	155%	724
1988		293	82	156	111	642	876	-234	136%	890
1989		381	81	179	94	736	1,012	-277	138%	1,057
68	HYDABURG CITY SCHOOLS									
1987		3	18	0	80	101	127	-26	126%	134
1988		0	32	65	63	160	153	7	96%	155
1989		1	36	115	68	221	191	30	86%	199
69	TANANA, CITY OF									
1987		4	14	38	60	116	267	-151	230%	282
1988		15	51	49	95	210	309	-99	147%	314
1989		25	49	6	144	223	377	-154	169%	393
70	NO. PACIFIC FISHERY MANAGEMENT COUNCIL									
1987		89	87	345	32	553	793	-240	143%	839
1988		274	167	270	27	738	950	-212	129%	966
1989		338	169	341	37	886	1,092	-207	123%	1,140
71	BARROW, CITY OF									
1987		15	38	71	136	260	413	-153	159%	437
1988		0	119	121	114	354	451	-97	127%	458
1989		6	80	230	36	353	596	-243	169%	622
72	ST. PAUL, CITY OF									
1987		112	79	64	185	440	535	-95	122%	566
1988		89	172	107	268	636	703	-67	111%	714
1989		159	175	161	149	644	872	-228	135%	910

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	***************PROJECTED BENEFIT OBLIGATION***************					NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
	CURRENT RETIREES & TERMINATED	********CURRENT EMPLOYEES******** CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	NON-VESTED	TOTAL				
73 ANCHORAGE, MUNICIPALITY OF									
1987	76,681	22,733	72,626	14,521	186,561	185,466	1,095	99%	196,384
1988	86,590	30,762	85,183	10,981	213,516	209,454	4,062	98%	212,991
1989	110,198	31,882	83,067	8,371	233,518	228,228	5,290	98%	238,387
74 KODIAK ISLAND BOROUGH									
1987	620	254	626	428	1,928	2,222	-294	115%	2,352
1988	906	416	863	495	2,680	2,896	-216	108%	2,944
1989	1,518	445	1,038	327	3,329	3,468	-139	104%	3,622
75 NOME JOINT UTILITIES									
1987	201	56	308	56	621	1,214	-593	195%	1,285
1988	185	195	327	50	757	1,355	-598	179%	1,377
1989	221	191	433	53	898	1,584	-686	176%	1,654
76 SAND POINT, CITY OF									
1987	126	50	85	93	354	515	-161	145%	545
1988	131	83	46	127	387	456	-69	118%	463
1989	231	82	53	142	508	476	32	94%	497
77 KETCHIKAN GATEWAY BORO SCHOOL DISTRICT									
1987	609	181	470	790	2,050	1,174	876	57%	1,243
1988	815	311	1,133	728	2,987	1,572	1,415	53%	1,598
1989	1,273	383	1,395	528	3,579	2,203	1,376	62%	2,301
78 DILLINGHAM, CITY OF									
1987	223	137	242	254	856	1,179	-323	138%	1,248
1988	258	276	409	140	1,083	1,408	-325	130%	1,431
1989	295	276	562	166	1,299	1,644	-344	127%	1,717
79 UNALASKA, CITY OF									
1987	178	316	683	250	1,427	2,781	-1,354	195%	2,944
1988	176	481	698	449	1,804	3,197	-1,393	177%	3,250
1989	657	488	823	472	2,440	4,029	-1,589	165%	4,208
80 KENAI PENINSULA BOROUGH									
1987	3,435	1,195	4,099	1,161	9,890	9,771	119	99%	10,346
1988	6,132	1,899	3,626	1,159	12,816	11,895	921	93%	12,095
1989	6,562	2,279	4,672	1,149	14,662	13,672	989	93%	14,280
81 KETCHIKAN, CITY OF									
1987	6,238	923	3,382	855	11,398	9,495	1,903	83%	10,053
1988	8,570	1,187	3,634	781	14,172	11,026	3,146	78%	11,212
1989	10,011	1,273	3,732	867	15,883	8,828	7,055	56%	9,220
82 SEWARD, CITY OF									
1987	688	396	1,769	235	3,088	3,671	-583	119%	3,887
1988	1,330	688	2,004	276	4,298	4,511	-213	105%	4,587
1989	1,401	749	2,212	331	4,693	5,238	-545	112%	5,471

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		PROJECTED BENEFIT OBLIGATION								
		CURRENT RETIREES & TERMINATED	***CURRENT EMPLOYEES*** CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
83	FORT YUKON, CITY OF									
	1987	0	16	32	106	154	247	-93	160%	261
	1988	0	22	33	97	152	287	-135	189%	291
	1989	31	24	126	69	250	352	-102	141%	367
84	BRISTOL BAY BOROUGH SCHOOL DISTRICT									
	1987	363	80	332	107	882	688	194	78%	728
	1988	448	97	442	135	1,122	935	187	83%	950
	1989	667	112	406	94	1,279	1,053	226	82%	1,099
85	CORDOVA PUBLIC SCHOOLS									
	1987	212	104	537	116	969	734	235	76%	777
	1988	601	120	528	96	1,345	1,058	287	79%	1,075
	1989	612	151	615	59	1,437	1,124	313	78%	1,174
86	CRAIG, CITY OF									
	1987	3	60	150	98	311	397	-86	128%	420
	1988	41	117	426	180	764	542	222	71%	551
	1989	66	127	363	134	690	669	21	97%	698
87	PETERSBURG GENERAL HOSPITAL									
	1987	207	57	470	96	830	1,137	-307	137%	1,203
	1988	247	225	537	110	1,119	1,444	-325	129%	1,468
	1989	384	245	608	116	1,353	1,746	-393	129%	1,823
88	SAND POINT CITY SCHOOL DISTRICT									
	1987	4	25	93	31	153	192	-39	125%	203
	1988	191	12	4	33	240	326	-86	136%	331
	1989	234	21	9	53	316	283	34	90%	295
90	KENAI PENINSULA SCHOOL DISTRICT									
	1987	3,872	1,083	5,069	2,036	12,060	9,111	2,949	76%	9,647
	1988	5,271	1,711	5,793	2,102	14,877	11,204	3,673	75%	11,393
	1989	6,382	1,969	6,872	2,162	17,384	13,391	3,993	77%	13,987
91	NORTH POLE, CITY OF									
	1987	120	124	570	160	974	934	40	96%	988
	1988	102	361	688	125	1,276	1,424	-148	112%	1,448
	1989	168	323	903	70	1,464	1,818	-354	124%	1,898
92	GALENA, CITY OF									
	1987	9	77	368	93	547	657	-110	120%	695
	1988	67	165	367	152	751	882	-131	117%	896
	1989	69	163	331	82	646	1,164	-519	180%	1,215
93	NENANA, CITY OF									
	1987	0	28	143	41	212	345	-133	163%	365
	1988	0	65	205	39	309	421	-112	136%	428
	1989	113	70	157	45	385	515	-130	134%	537

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	PROJECTED BENEFIT OBLIGATION: CURRENT RETIREES & TERMINATED	CURRENT EMPLOYEES: CONTRIBS WITH INT	CURRENT EMPLOYEES: EMPLOYER FINANCED: VESTED	CURRENT EMPLOYEES: EMPLOYER FINANCED: NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
94 HAINES BOROUGH									
1987	17	13	6	53	89	88	1	99%	93
1988	17	25	16	52	110	107	3	97%	108
1989	18	19	20	46	103	151	-48	147%	157
96 NENANA CITY PUBLIC SCHOOLS									
1987	0	38	159	61	258	281	-23	109%	297
1988	76	57	200	66	399	394	5	99%	400
1989	80	67	209	81	436	483	-47	111%	504
A0 UNALAKLEET, CITY OF									
1987	46	25	81	55	207	225	-18	109%	238
1988	64	19	47	6	136	224	-88	165%	227
1989	91	0	42	16	149	228	-79	153%	238
A1 SAXMAN, CITY OF									
1987	54	1	3	0	58	0	0	0%	0
1988	27	3	38	34	102	78	24	76%	79
1989	54	0	38	41	134	90	44	67%	94
A2 HOONAH, CITY OF									
1987	0	43	7	147	197	264	-67	134%	279
1988	0	111	0	224	335	404	-69	121%	410
1989	0	94	196	94	384	541	-157	141%	565
A3 PELICAN, CITY OF									
1987	0	15	0	45	60	41	19	68%	43
1988	0	18	0	77	95	60	35	63%	61
1989	0	19	0	64	83	89	-6	107%	92
A4 KAKE, CITY OF									
1987	146	0	0	0	146	0	146	0%	0
1988	0	0	0	0	0	234	-234	23400%	237
1989	0	0	0	0	0	-12	12	-1200%	-12
A5 WHITTIER, CITY OF									
1987	38	38	58	132	266	307	-41	115%	325
1988	46	108	96	155	405	387	18	96%	393
1989	75	67	137	161	440	485	-44	110%	506
A6 MUNI OF ANCHORAGE PARKING AUTHORITY									
1987	21	14	18	64	117	159	-42	136%	168
1988	16	70	33	83	202	232	-30	115%	235
1989	27	64	44	88	223	331	-108	148%	345
A7 CRAIG CITY SCHOOL DISTRICT									
1987	0	6	0	71	77	29	48	38%	30
1988	0	12	90	0	102	48	54	47%	48
1989	69	13	39	0	122	74	48	61%	77

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	PROJECTED BENEFIT OBLIGATION: CURRENT RETIREES & TERMINATED	CURRENT EMPLOYEES: CONTRIBS WITH INT	EMPLOYER FINANCED: VESTED	EMPLOYER FINANCED: NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
A8 DILLINGHAM SCHOOL DISTRICT									
1987	181	50	508	170	909	266	643	29%	281
1988	201	137	583	192	1,113	493	620	44%	501
1989	422	143	619	128	1,313	783	530	60%	817
A9 THORNE BAY, CITY OF									
1987	0	12	0	29	41	60	-19	146%	63
1988	0	26	0	53	79	102	-23	129%	103
1989	0	40	0	88	129	168	-39	130%	175
AB AKUTAN, CITY OF									
1987	0	0	0	0	0	0	0	0%	0
1988	0	24	15	34	73	81	-8	111%	82
1989	0	27	19	61	108	122	-14	113%	127
AC UNALASKA CITY SCHOOL DISTRICT									
1987	1	17	0	39	57	98	-41	172%	103
1988	0	22	0	63	85	128	-43	151%	130
1989	1	33	0	101	135	178	-42	132%	185
AE KASHUNAMIUT SCHOOL DISTRICT									
1987	0	0	30	69	99	108	-9	109%	114
1988	0	59	11	169	239	195	44	82%	198
1989	4	73	13	185	275	300	-24	109%	313
AF SEWARD GENERAL HOSPITAL									
1987	142	61	930	261	1,394	369	1,025	26%	390
1988	1,077	103	698	201	2,079	1,718	361	83%	1,747
1989	1,051	170	918	134	2,274	881	1,392	39%	920
B0 WAINWRIGHT, CITY OF									
1987	0	3	18	29	50	36	14	72%	38
1988	0	43	12	82	137	56	81	41%	56
1989	0	30	90	43	164	89	75	54%	92
B1 ST. MARY'S, CITY OF									
1987	0	8	91	26	125	41	84	33%	43
1988	0	15	64	49	128	85	43	66%	86
1989	3	16	96	15	130	118	12	91%	123
B2 HOMER, CITY OF									
1987	184	115	1,469	318	2,086	1,973	113	95%	2,089
1988	127	414	2,340	445	3,326	2,607	719	78%	2,651
1989	529	468	2,599	395	3,991	3,620	371	91%	3,781
B3 RUBY, CITY OF									
1987	0	5	83	6	94	22	72	23%	23
1988	0	13	103	17	133	42	91	32%	42
1989	0	19	113	21	153	67	86	44%	69

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	***************PROJECTED BENEFIT OBLIGATION**************					NET ASSETS	UNFUNDED	ASSETS	MARKET
	CURRENT RETIREES & TERMINATED	********CURRENT EMPLOYEES******* CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	NON-VESTED	TOTAL	AVAILABLE FOR BENEFITS	PENSION BENEFIT OBLIGATION	AS PCT OF PBO	VALUE OF ASSETS
B4 EMMONAK, CITY OF									
1987	0	7	132	82	221	64	157	29%	67
1988	0	24	161	107	292	103	189	35%	104
1989	40	39	233	118	430	162	268	38%	169
B5 SPECIAL EDUCATION SERVICE AGENCY									
1987	0	3	0	11	14	13	1	93%	13
1988	0	15	0	34	49	40	9	82%	40
1989	0	26	0	62	88	91	-2	103%	95
B6 BARTLETT MEMORIAL HOSPITAL									
1987	20	2	365	199	586	2,006	-1,420	342%	2,124
1988	319	1,551	534	428	2,832	2,356	476	83%	2,395
1989	481	1,631	973	539	3,624	3,858	-235	106%	4,029
B7 NORTHWEST ARTIC BOROUGH									
1987	0	3	7	13	23	65	-42	283%	68
1988	7	82	19	9	117	128	-11	109%	130
1989	19	42	38	34	133	201	-68	151%	209
B8 ST. MARY'S SCHOOL DISTRICT									
1987	0	17	4	41	62	119	-57	192%	126
1988	51	66	7	116	240	334	-94	139%	339
1989	160	75	206	162	603	648	-44	107%	676
B9 SELAWIK CITY COUNCIL									
1987	0	1	0	1	2	2	0	100%	2
1988	0	2	0	4	6	148	-142	2467%	150
1989	0	3	0	14	17	19	-1	112%	19
BB BRISTOL BAY HOUSING AUTHORITY									
1987	0	3	2	29	34	14	20	41%	14
1988	0	22	12	70	104	75	29	72%	76
1989	8	30	16	61	114	139	-25	122%	145
BC COPPER RIVER BASIN HOUSING AUTHORITY									
1987	0	0	34	0	34	0	0	0%	0
1988	21	19	7	15	62	28	34	45%	28
1989	47	10	23	12	92	63	28	68%	65
BD SKAGWAY CITY SCHOOL DISTRICT									
1987	0	0	0	0	0	0	0	0%	0
1988	0	6	125	14	145	24	121	17%	24
1989	1	13	171	29	213	66	147	31%	68
BE HOOPER BAY, CITY OF									
1987									0
1988	0	3	0	21	24	12	12	50%	12
1989	0	11	0	31	42	38	4	90%	39

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		PROJECTED BENEFIT OBLIGATION					NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
		CURRENT RETIREES & TERMINATED	CURRENT EMPLOYEES CONTRIBS WITH INT	EMPLOYER FINANCED VESTED	EMPLOYER FINANCED NON-VESTED	TOTAL				
BF	KLAWOCK, CITY OF									
1987										0
1988		0	6	117	69	192	28	164	15%	28
1989		0	17	289	0	307	85	222	28%	88
C0	PETERSBURG PUBLIC SCHOOLS									
1987										0
1988		0	82	12	19	113	125	-12	111%	127
1989		8	99	40	39	187	262	-75	140%	273
C4	BRISTOL BAY COSTAL RESOURCE SERVICE AREA									
1987										0
1988										0
1989		0	16	38	0	54	39	15	72%	40
C5	ALEUTIANS EAST BOROUGH									
1987										0
1988										0
1989		0	41	6	5	53	73	-20	138%	76
C6	KIVALINA CITY COUNCIL									
1987										0
1988										0
1989		0	2	0	2	4	6	-2	150%	6
C7	BERING STRAITS COASTAL RESOURCE SERVICE									
1987										0
1988										0
1989		0	11	4	0	14	30	-16	214%	31
C8	SHISHMAREF, CITY OF									
1987										0
1988										0
1989		0	1	0	5	6	4	2	67%	4
C9	ADAK REGION SCHOOL DISTRICT									
1987										0
1988										0
1989		0	6	40	18	64	22	42	34%	22
CA	HUSLIA, CITY OF									
1987										0
1988										0
1989		0	4	0	9	13	13	0	100%	13
CB	MOUNTAIN VILLAGE, CITY OF									
1987										0
1988										0
1989		0	12	3	10	25	27	-2	108%	28

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	PROJECTED BENEFIT OBLIGATION					NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
	CURRENT RETIREES & TERMINATED	**CURRENT EMPLOYEES** CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	NON-VESTED	TOTAL				
D1 ELIM, CITY OF									
1987									0
1988									0
1989	0	0	0	21	21	1	20	5%	1
TERMINATED EMPLOYERS									
1987	341	12	0	842	1,195	1,195	0	100%	1,265
1988	23,667	0	0	790	24,457	24,457	0	100%	24,870
1989	55,516	41	0	967	56,524	56,524	0	100%	59,040
STATE & POLITICAL SUBDIVISION TOTALS									
1987	820,756	216,504	704,330	163,411	1,905,001	1,898,437	6,564	100%	2,010,196
1988	997,376	305,483	787,261	156,465	2,246,585	2,088,426	158,159	93%	2,123,695
1989	1,217,361	329,966	886,860	129,080	2,563,268	2,348,423	214,845	92%	2,452,962

Section 2
FINANCIAL PROJECTIONS

This section contains financial projections for PERS over 15 years under various economic assumptions.

Table 1

State of Alaska PERS
Financial Projections ('000 omitted)

Investment Return 9.00% (nominal) Salary Increases 6.04% (6.5/5.5 assumed)

As of June 30	--Valuation Amounts on July 1-- Total Assets	Accrued Liability	Surplus* (Deficit)	--Flow Amounts During Following 12 Months-- Total Salaries	Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	Net Contribs	Investment Earnings	Ending Asset Valuation
1989	2,348,423	2,563,268	(214,845)	949,347	107,691	64,745	172,436	125,210	47,226	222,994	2,618,644
1990	2,618,644	2,829,201	(210,558)	1,006,688	124,059	68,656	192,715	138,029	54,686	248,744	2,922,074
1991	2,922,074	3,128,213	(206,139)	1,067,492	147,352	72,803	220,155	152,405	67,750	277,870	3,267,694
1992	3,267,694	3,469,473	(201,779)	1,131,968	154,682	77,200	231,882	168,749	63,133	310,168	3,640,994
1993	3,640,994	3,837,592	(196,598)	1,200,339	162,402	81,863	244,265	186,394	57,871	345,040	4,043,905
1994	4,043,905	4,234,429	(190,524)	1,272,840	170,535	86,808	257,343	205,434	51,909	382,665	4,478,479
1995	4,478,479	4,661,957	(183,477)	1,349,719	179,103	92,051	271,153	225,966	45,188	423,234	4,946,901
1996	4,946,901	5,122,277	(175,376)	1,431,242	188,129	97,611	285,739	248,095	37,644	466,950	5,451,495
1997	5,451,495	5,617,625	(166,129)	1,517,689	197,639	103,506	301,145	271,935	29,210	514,028	5,994,733
1998	5,994,733	6,150,375	(155,642)	1,609,358	207,659	109,758	317,418	297,604	19,813	564,696	6,579,242
1999	6,579,242	6,723,052	(143,810)	1,706,563	218,219	116,388	334,607	325,231	9,375	619,200	7,207,818
2000	7,207,818	7,338,341	(130,524)	1,809,639	229,347	123,417	352,765	354,951	(2,187)	677,797	7,883,428
2001	7,883,428	7,999,094	(115,666)	1,918,942	241,076	130,872	371,948	386,910	(14,963)	740,763	8,609,228
2002	8,609,228	8,708,339	(99,111)	2,034,846	253,438	138,776	392,215	421,263	(29,048)	808,391	9,388,571
2003	9,388,571	9,469,294	(80,723)	2,157,750	266,469	147,159	413,628	458,173	(44,545)	880,991	10,225,016
2004	10,225,016	10,285,376	(60,360)	2,288,079	280,207	156,047	436,254	497,818	(61,564)	958,892	11,122,344

* Surpluses reduce employer contributions over 5 years
* Deficits increase employer contributions over 25 years

PERCENTAGE RATIO RELATIONSHIPS OF ABOVE DATA

As of June 30	Funding Ratio	--As % of Salaries-- Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	--As % of Assets-- Net Contribs	Investment Earnings
1989	91.6	11.34%	6.82%	18.16%	13.19%	1.91%	9.00%
1990	92.6	12.32%	6.82%	19.14%	13.71%	1.98%	9.00%
1991	93.4	13.80%	6.82%	20.62%	14.28%	2.19%	9.00%
1992	94.2	13.66%	6.82%	20.48%	14.91%	1.83%	9.00%
1993	94.9	13.53%	6.82%	20.35%	15.53%	1.51%	9.00%
1994	95.5	13.40%	6.82%	20.22%	16.14%	1.22%	9.00%
1995	96.1	13.27%	6.82%	20.09%	16.74%	0.96%	9.00%
1996	96.6	13.14%	6.82%	19.96%	17.33%	0.73%	9.00%
1997	97.0	13.02%	6.82%	19.84%	17.92%	0.51%	9.00%
1998	97.5	12.90%	6.82%	19.72%	18.49%	0.32%	9.00%
1999	97.9	12.79%	6.82%	19.61%	19.06%	0.14%	9.00%
2000	98.2	12.67%	6.82%	19.49%	19.61%	-0.03%	9.00%
2001	98.6	12.56%	6.82%	19.38%	20.16%	-0.18%	9.00%
2002	98.9	12.45%	6.82%	19.27%	20.70%	-0.32%	9.00%
2003	99.1	12.35%	6.82%	19.17%	21.23%	-0.46%	9.00%
2004	99.4	12.25%	6.82%	19.07%	21.76%	-0.58%	9.00%

Table 2

State of Alaska PERS
Financial Projections ('000 omitted)

Investment Return 10.00% (nominal) Salary Increases 6.04% (6.5/5.5 assumed)

	--Valuation Amounts on July 1--			--------------Flow Amounts During Following 12 Months-------------							Ending
As of June 30	Total Assets	Accrued Liability	Surplus* (Deficit)	Total Salaries	Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	Net Contribs	Investment Earnings	Asset Valuation
1989	2,348,423	2,563,268	(214,845)	949,347	107,691	64,745	172,436	125,210	47,226	248,946	2,644,595
1990	2,644,595	2,829,201	(184,606)	1,006,688	121,635	68,656	190,291	138,029	52,262	280,296	2,977,153
1991	2,977,153	3,128,213	(151,060)	1,067,492	142,208	72,803	215,011	152,405	62,606	315,731	3,355,490
1992	3,355,490	3,469,473	(113,983)	1,131,968	146,482	77,200	223,682	168,749	54,933	355,073	3,765,496
1993	3,765,496	3,837,592	(72,096)	1,200,339	150,774	81,863	232,637	186,394	46,243	397,689	4,209,429
1994	4,209,429	4,234,429	(25,000)	1,272,840	155,076	86,808	241,883	205,434	36,450	443,812	4,689,691
1995	4,689,691	4,661,957	27,734	1,349,719	155,425	92,051	247,476	225,966	21,510	493,493	5,204,694
1996	5,204,694	5,122,277	82,416	1,431,242	152,310	97,611	249,921	248,095	1,825	546,584	5,753,103
1997	5,753,103	5,617,625	135,478	1,517,689	150,168	103,506	253,675	271,935	(18,260)	603,163	6,338,005
1998	6,338,005	6,150,375	187,631	1,609,358	148,868	109,758	258,626	297,604	(38,979)	663,542	6,962,568
1999	6,962,568	6,723,052	239,516	1,706,563	148,294	116,388	264,682	325,231	(60,549)	728,042	7,630,061
2000	7,630,061	7,338,341	291,720	1,809,639	148,350	123,417	271,768	354,951	(83,184)	796,997	8,343,875
2001	8,343,875	7,999,094	344,781	1,918,942	148,951	130,872	279,823	386,910	(107,087)	870,752	9,107,540
2002	9,107,540	8,708,339	399,201	2,034,846	150,024	138,776	288,800	421,263	(132,462)	949,669	9,924,747
2003	9,924,747	9,469,294	455,453	2,157,750	151,505	147,159	298,663	458,173	(159,510)	1,034,123	10,799,360
2004	10,799,360	10,285,376	513,984	2,288,079	153,339	156,047	309,386	497,818	(188,432)	1,124,511	11,735,439

* Surpluses reduce employer contributions over 5 years
* Deficits increase employer contributions over 25 years

PERCENTAGE RATIO RELATIONSHIPS OF ABOVE DATA

		-----------As % of Salaries----------				--As % of Assets--	
As of June 30	Funding Ratio	Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	Net Contribs	Investment Earnings
1989	91.6	11.34%	6.82%	18.16%	13.19%	1.90%	10.00%
1990	93.5	12.08%	6.82%	18.90%	13.71%	1.86%	10.00%
1991	95.2	13.32%	6.82%	20.14%	14.28%	1.98%	10.00%
1992	96.7	12.94%	6.82%	19.76%	14.91%	1.55%	10.00%
1993	98.1	12.56%	6.82%	19.38%	15.53%	1.16%	10.00%
1994	99.4	12.18%	6.82%	19.00%	16.14%	0.82%	10.00%
1995	100.6	11.52%	6.82%	18.34%	16.74%	0.44%	10.00%
1996	101.6	10.64%	6.82%	17.46%	17.33%	0.03%	10.00%
1997	102.4	9.89%	6.82%	16.71%	17.92%	-0.30%	10.00%
1998	103.1	9.25%	6.82%	16.07%	18.49%	-0.59%	10.00%
1999	103.6	8.69%	6.82%	15.51%	19.06%	-0.83%	10.00%
2000	104.0	8.20%	6.82%	15.02%	19.61%	-1.04%	10.00%
2001	104.3	7.76%	6.82%	14.58%	20.16%	-1.23%	10.00%
2002	104.6	7.37%	6.82%	14.19%	20.70%	-1.39%	10.00%
2003	104.8	7.02%	6.82%	13.84%	21.23%	-1.54%	10.00%
2004	105.0	6.70%	6.82%	13.52%	21.76%	-1.68%	10.00%

Table 3

State of Alaska PERS
Financial Projections ('000 omitted)

Investment Return 9.00% (nominal) Salary Increases 5.04% (5.5/4.5 assumed)

As of June 30	--Valuation Amounts on July 1-- Total Assets	Accrued Liability	Surplus* (Deficit)	--Flow Amounts During Following 12 Months-- Total Salaries	Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	Net Contribs	Investment Earnings	Ending Asset Valuation
1989	2,348,423	2,563,268	(214,845)	949,347	107,691	64,745	172,436	125,210	47,226	222,994	2,618,644
1990	2,618,644	2,815,911	(197,267)	997,194	121,833	68,009	189,842	137,444	52,397	248,641	2,919,682
1991	2,919,682	3,098,598	(178,915)	1,047,453	142,404	71,436	213,841	151,102	62,739	277,419	3,259,841
1992	3,259,841	3,419,778	(159,937)	1,100,245	146,967	75,037	222,004	166,562	55,441	309,083	3,624,365
1993	3,624,365	3,763,799	(139,434)	1,155,697	151,706	78,819	230,525	183,147	47,377	343,004	4,014,746
1994	4,014,746	4,132,050	(117,304)	1,213,944	156,629	82,791	239,420	200,929	38,491	379,319	4,432,556
1995	4,432,556	4,525,994	(93,438)	1,275,127	161,742	86,964	248,706	219,983	28,722	418,174	4,879,453
1996	4,879,453	4,947,176	(67,723)	1,339,393	167,052	91,347	258,399	240,391	18,008	459,723	5,357,184
1997	5,357,184	5,397,223	(40,039)	1,406,899	172,567	95,950	268,518	262,237	6,280	504,126	5,867,590
1998	5,867,590	5,877,846	(10,256)	1,477,806	178,295	100,786	279,081	285,613	(6,532)	551,553	6,412,611
1999	6,412,611	6,390,852	21,759	1,552,288	181,142	105,866	287,008	310,614	(23,606)	602,044	6,991,049
2000	6,991,049	6,938,138	52,911	1,630,523	183,183	111,202	294,385	337,342	(42,958)	655,575	7,603,666
2001	7,603,666	7,521,702	81,964	1,712,702	186,192	116,806	302,998	365,905	(62,907)	712,294	8,253,053
2002	8,253,053	8,143,647	109,406	1,799,022	190,078	122,693	312,771	396,416	(83,645)	772,436	8,941,843
2003	8,941,843	8,806,182	135,662	1,889,692	194,765	128,877	323,642	428,996	(105,354)	836,239	9,672,729
2004	9,672,729	9,511,629	161,100	1,984,933	200,194	135,372	335,567	463,773	(128,207)	903,951	10,448,473

* Surpluses reduce employer contributions over 5 years
* Deficits increase employer contributions over 25 years

PERCENTAGE RATIO RELATIONSHIPS OF ABOVE DATA

As of June 30	Funding Ratio	--As % of Salaries-- Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	--As % of Assets-- Net Contribs	Investment Earnings
1989	91.6	11.34%	6.82%	18.16%	13.19%	1.91%	9.00%
1990	93.0	12.22%	6.82%	19.04%	13.78%	1.90%	9.00%
1991	94.2	13.60%	6.82%	20.42%	14.43%	2.04%	9.00%
1992	95.3	13.36%	6.82%	20.18%	15.14%	1.61%	9.00%
1993	96.3	13.13%	6.82%	19.95%	15.85%	1.24%	9.00%
1994	97.2	12.90%	6.82%	19.72%	16.55%	0.91%	9.00%
1995	97.9	12.68%	6.82%	19.50%	17.25%	0.62%	9.00%
1996	98.6	12.47%	6.82%	19.29%	17.95%	0.35%	9.00%
1997	99.3	12.27%	6.82%	19.09%	18.64%	0.11%	9.00%
1998	99.8	12.06%	6.82%	18.88%	19.33%	-0.11%	9.00%
1999	100.3	11.67%	6.82%	18.49%	20.01%	-0.35%	9.00%
2000	100.8	11.23%	6.82%	18.05%	20.69%	-0.59%	9.00%
2001	101.1	10.87%	6.82%	17.69%	21.36%	-0.79%	9.00%
2002	101.3	10.57%	6.82%	17.39%	22.04%	-0.97%	9.00%
2003	101.5	10.31%	6.82%	17.13%	22.70%	-1.13%	9.00%
2004	101.7	10.09%	6.82%	16.91%	23.36%	-1.28%	9.00%

Table 4

State of Alaska PERS
Financial Projections ('000 omitted)

Investment Return 10.00% (nominal) Salary Increases 5.04% (5.5/4.5 assumed)

	--Valuation Amounts on July 1--			--------------Flow Amounts During Following 12 Months--------------							Ending
As of June 30	Total Assets	Accrued Liability	Surplus* (Deficit)	Total Salaries	Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	Net Contribs	Investment Earnings	Asset Valuation
1989	2,348,423	2,563,268	(214,845)	949,347	107,691	64,745	172,436	125,210	47,226	248,946	2,644,595
1990	2,644,595	2,815,911	(171,316)	997,194	119,409	68,009	187,418	137,444	49,974	280,181	2,974,750
1991	2,974,750	3,098,598	(123,848)	1,047,453	137,261	71,436	208,698	151,102	57,596	315,229	3,347,574
1992	3,347,574	3,419,778	(72,204)	1,100,245	138,773	75,037	213,810	166,562	47,247	353,858	3,748,680
1993	3,748,680	3,763,799	(15,120)	1,155,697	140,096	78,819	218,914	183,147	35,767	395,400	4,179,846
1994	4,179,846	4,132,050	47,796	1,213,944	134,400	82,791	217,191	200,929	16,262	439,697	4,635,805
1995	4,635,805	4,525,994	109,810	1,275,127	127,115	86,964	214,079	219,983	(5,905)	486,464	5,116,364
1996	5,116,364	4,947,176	169,188	1,339,393	120,822	91,347	212,168	240,391	(28,223)	535,807	5,623,949
1997	5,623,949	5,397,223	226,726	1,406,899	115,351	95,950	211,302	262,237	(50,936)	587,968	6,160,981
1998	6,160,981	5,877,846	283,134	1,477,806	110,555	100,786	211,342	285,613	(74,271)	643,189	6,729,899
1999	6,729,899	6,390,852	339,047	1,552,288	106,305	105,866	212,171	310,614	(98,443)	701,717	7,333,173
2000	7,333,173	6,938,138	395,035	1,630,523	102,488	111,202	213,690	337,342	(123,653)	763,801	7,973,321
2001	7,973,321	7,521,702	451,619	1,712,702	99,003	116,806	215,810	365,905	(150,095)	829,694	8,652,919
2002	8,652,919	8,143,647	509,272	1,799,022	95,763	122,693	218,457	396,416	(177,960)	899,659	9,374,618
2003	9,374,618	8,806,182	568,436	1,889,692	92,689	128,877	221,566	428,996	(207,430)	973,963	10,141,151
2004	10,141,151	9,511,629	629,522	1,984,933	89,710	135,372	225,082	463,773	(238,691)	1,052,886	10,955,347

* Surpluses reduce employer contributions over 5 years
* Deficits increase employer contributions over 25 years

PERCENTAGE RATIO RELATIONSHIPS OF ABOVE DATA

		----------As % of Salaries----------				--As % of Assets--	
As of June 30	Funding Ratio	Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	Net Contribs	Investment Earnings
1989	91.6	11.34%	6.82%	18.16%	13.19%	1.90%	10.00%
1990	93.9	11.97%	6.82%	18.79%	13.78%	1.78%	10.00%
1991	96.0	13.10%	6.82%	19.92%	14.43%	1.83%	10.00%
1992	97.9	12.61%	6.82%	19.43%	15.14%	1.34%	10.00%
1993	99.6	12.12%	6.82%	18.94%	15.85%	0.90%	10.00%
1994	101.2	11.07%	6.82%	17.89%	16.55%	0.37%	10.00%
1995	102.4	9.97%	6.82%	16.79%	17.25%	-0.12%	10.00%
1996	103.4	9.02%	6.82%	15.84%	17.95%	-0.53%	10.00%
1997	104.2	8.20%	6.82%	15.02%	18.64%	-0.87%	10.00%
1998	104.8	7.48%	6.82%	14.30%	19.33%	-1.15%	10.00%
1999	105.3	6.85%	6.82%	13.67%	20.01%	-1.40%	10.00%
2000	105.7	6.29%	6.82%	13.11%	20.69%	-1.62%	10.00%
2001	106.0	5.78%	6.82%	12.60%	21.36%	-1.81%	10.00%
2002	106.3	5.32%	6.82%	12.14%	22.04%	-1.98%	10.00%
2003	106.5	4.90%	6.82%	11.72%	22.70%	-2.13%	10.00%
2004	106.6	4.52%	6.82%	11.34%	23.36%	-2.27%	10.00%