State of Alaska
Public Employees' Retirement System

Supplement to the Actuarial Valuation Report as of June 30, 1990

Individual Employer Information and Financial Projections

Prepared by:

William M. Mercer, Incorporated
One Union Square, Suite 3200
600 University Street
Seattle, WA 98101-3137

Contents of Report

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 FY93.

Section 1.3 compares FY92 and FY93 contribution rates.

Section 1.4 shows the adjustment required to the retiree reserves.

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

1.1(a) Development of Average Employer Contribution Rate - FY93 For Police and Fire Members State Employees Only (in thousands)

Consolidated Rate		12.83%
Past Service Rate		
(1)	Accrued Liability	$ 180,061
(2)	Adjusted Assets	158,251
(3)	Total Unfunded Liability, (1) - (2)	21,810
(4)	Amortization Factor (25 years)	10.706612
(5)	Past Service Cost, (3) / (4)	$ 2,037
(6)	Total Salaries	77,805
(7)	Past Service Rate, (5) / (6)	2.62%
Total Employer Contribution Rate		15.45%

1.1(b) Development of Average Employer Contribution Rate - FY93 For "Other" Members State Employees Only (in thousands)

<u>Consolidated Rate</u>		12.83%
<u>Past Service Rate</u>		
(1)	Accrued Liability	$ 783,173
(2)	Adjusted Assets	688,309
(3)	Total Unfunded Liability, (1) - (2)	94,864
(4)	Amortization Factor (25 years)	10.706612
(5)	Past Service Cost, (3) / (4)	$ 8,860
(6)	Total Salaries	424,594
(7)	Past Service Rate, (5) / (6)	2.09%
<u>Total Employer Contribution Rate</u>		14.92%

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1993

		ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
1	STATE OF ALASKA	963234196	846687868	116546328	502398930	12.83	2.17	15.00	
2	SOUTHWEST REGION SCHOOL DISTRICT	2099669	2807146	-707477	2017843	12.83	-8.27	4.56	
3	ANNETTE ISLAND SCHOOL DISTRICT	1211037	1310898	-99861	801988	12.83	-2.94	9.89	
4	BERING STRAITS SCHOOL DISTRICT	6139985	7070751	-930766	4520726	12.83	-4.86	7.97	
5	CHATHAM SCHOOL DISTRICT	859533	878491	-18958	513856	12.83	-0.87	11.96	
6	ALASKA MUNICIPAL LEAGUE	157691	-204303	361994	262888	12.83	12.86	25.69	
7	VALDEZ, CITY OF	7806237	8400583	-594346	4135826	12.83	-3.39	9.44	
8	JUNEAU BOROUGH SCHOOL DISTRICT	6845290	6454111	391179	4725621	12.83	0.77	13.60	
9	MATANUSKA-SUSITNA BOROUGH	7045608	11534181	-4488573	4146447	12.83	-4.43	8.40	1
10	MATANUSKA-SUSITNA SCHOOL DISTRICT	14230940	12251535	1979405	9215236	12.83	-4.43	8.40	1
11	ANCHORAGE SCHOOL DISTRICT	79346361	69599809	9746552	44290909	12.83	2.06	14.89	
12	COPPER RIVER SCHOOL DISTRICT	1042278	1171040	-128762	822855	12.83	-3.69	9.14	
13	UNIVERSITY OF ALASKA ACCOUNTING SERVICES	108349662	125546765	-17197103	58457068	12.83	-6.08	6.75	3
14	HAINES, CITY OF	974501	1413178	-438677	695661	12.83	-12.83	0.00	
15	KENAI, CITY OF	8272504	9954584	-1682080	3025491	12.83	-12.83	0.00	
16	FAIRBANKS NORTH STAR BOROUGH	14731778	22569409	-7837631	9179017	12.83	-10.97	1.86	4
17	FAIRBANKS NORTH STAR SCHOOL DISTRICT	24424050	27443206	-3019156	14155777	12.83	-10.97	1.86	4
18	RAILBELT SCHOOL DISTRICT	1053218	1361189	-307971	586280	12.83	-12.39	0.44	
19	UNIVERSITY OF AK - GEO. INSTITUTE	5359356	3947201	1412155	2778682	12.83	-6.08	6.75	3
20	CITY AND BOROUGH OF SITKA	7324044	5865948	1458096	4103256	12.83	3.32	16.15	
21	CHUGACH REGIONAL SCHOOL DISTRICT	223257	368627	-145370	307920	12.83	-11.14	1.69	
22	KETCHIKAN GATEWAY BOROUGH	2938929	3514968	-576039	1660537	12.83	-8.18	4.65	
23	SOLDOTNA, CITY OF	3364791	2878053	486738	1414631	12.83	3.21	16.04	
24	IDITAROD AREA SCHOOL DISTRICT	2691721	3124011	-432290	1933074	12.83	-5.27	7.56	
25	KUSPUK SCHOOL DISTRICT	1947422	2543090	-595668	1292056	12.83	-10.87	1.96	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1993

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
26 CITY AND BOROUGH OF JUNEAU	33141581	34061588	-920007	15820154	12.83	-1.37	11.46	
27 ALASKA STATE HOUSING AUTHORITY	4960903	4561291	399612	4523938	12.83	0.83	13.66	
28 KODIAK, CITY OF	7717478	7735425	-17947	3654543	12.83	-0.12	12.71	
29 FAIRBANKS, CITY OF	23643985	6198589	17445396	7934077	12.83	5.54	18.37	5
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	12393178	21311595	-8918417	6452891	12.83	5.54	18.37	5
31 WASILLA, CITY OF	750100	798133	-48033	584071	12.83	-1.94	10.89	
32 SKAGWAY, CITY OF	575689	810610	-234921	376310	12.83	-12.83	0.00	
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	2306735	2227303	79432	1037746	12.83	0.71	13.54	
34 PALMER, CITY OF	2722242	2358641	363601	1709337	12.83	1.99	14.82	
35 WRANGELL, CITY OF	3136594	3174638	-38044	1801512	12.83	-0.50	12.33	
36 BETHEL, CITY OF	678132	1224725	-546593	349383	12.83	-12.83	0.00	
37 VALDEZ CITY SCHOOLS	2231583	2471372	-239789	1409421	12.83	-4.01	8.82	
38 HOONAH CITY SCHOOLS	794878	194609	600269	377063	12.83	14.87	27.70	
39 NOME, CITY OF	3083149	3631216	-548067	1301988	12.83	-9.93	2.90	
40 KOTZEBUE, CITY OF	2160749	3803309	-1642560	2156732	12.83	-12.83	0.00	
41 GALENA CITY SCHOOLS	451202	718517	-267315	299124	12.83	-12.83	0.00	
43 PETERSBURG, CITY OF	4575823	2735464	1840359	2264504	12.83	3.30	16.13	6
44 BRISTOL BAY BOROUGH	1214806	1260348	-45542	1060602	12.83	-1.01	11.82	
45 NORTH SLOPE BOROUGH	37572382	49895001	-12322619	36749570	12.83	-7.91	4.92	
46 WRANGELL CITY SCHOOLS	695674	757460	-61786	519953	12.83	-2.80	10.03	
48 CORDOVA, CITY OF	2584695	2512231	72464	1516832	12.83	0.45	13.28	
49 NOME CITY SCHOOLS	1214511	1973156	-758645	827978	12.83	-12.83	0.00	
51 KING COVE, CITY OF	507986	785679	-277693	502396	12.83	-12.83	0.00	
52 ALASKA HOUSING FINANCE CORPORATION	2602804	3264843	-662039	4239172	12.83	-3.68	9.15	
53 LOWER YUKON SCHOOL DISTRICT	6715048	7193226	-478178	3767608	12.83	-2.99	9.84	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1993

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
54 NORTHWEST ARCTIC SCHOOL DISTRICT	6558612	10894430	-4335818	5371613	12.83	-12.83	0.00	
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	912058	1078412	-166354	397959	12.83	-9.86	2.97	
56 PRIBILOF REGION SCHOOL DISTRICT	622262	755821	-133559	419694	12.83	-7.51	5.32	
57 LOWER KUSKOKWIM SCHOOL DISTRICT	14536071	16589529	-2053458	12475401	12.83	-3.88	8.95	
58 KODIAK ISLAND SCHOOL DISTRICT	4944315	6228677	-1284362	2760048	12.83	-10.98	1.85	
59 YUKON FLATS SCHOOL DISTRICT	1339993	2201665	-861672	1303713	12.83	-12.83	0.00	
60 YUKON-KOYUKOK SCHOOL DISTRICT	1821908	3540704	-1718796	1645440	12.83	-12.83	0.00	
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	7951483	9474646	-1523163	7330874	12.83	-4.90	7.93	
62 ALEUTIAN REGION SCHOOL DISTRICT	544686	988527	-443841	89481	12.83	-12.83	0.00	
63 CORDOVA COMMUNITY HOSPITAL	1080920	1601428	-520508	691467	12.83	-12.83	0.00	
64 LAKE AND PENINSULA SCHOOL DISTRICT	1456577	1784117	-327540	1171687	12.83	-6.59	6.24	
65 SITKA COMMUNITY HOSPITAL	3198856	3516605	-317749	2092149	12.83	-3.58	9.25	
66 TANANA CITY SCHOOL DISTRICT	311997	247759	64238	317550	12.83	1.89	14.72	
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	746356	933721	-187365	447219	12.83	-9.88	2.95	
68 HYDABURG CITY SCHOOLS	202191	214866	-12675	117512	12.83	-2.54	10.29	
69 TANANA, CITY OF	296322	429922	-133600	285822	12.83	-11.02	1.81	
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	684089	988252	-304163	423089	12.83	-12.83	0.00	
71 BARROW, CITY OF	409828	699332	-289504	520874	12.83	-12.83	0.00	
72 ST. PAUL, CITY OF	637436	1000814	-363378	698864	12.83	-12.26	0.57	
73 ANCHORAGE, MUNICIPALITY OF	164122312	165812665	-1690353	77390522	12.83	-0.52	12.31	
74 KODIAK ISLAND BOROUGH	2745448	3084045	-338597	2122349	12.83	-3.76	9.07	
75 NOME JOINT UTILITIES	683479	1461168	-777689	523855	12.83	-12.83	0.00	
76 SAND POINT, CITY OF	543942	445244	98698	516017	12.83	1.79	14.62	
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	3142686	2173274	969412	1947847	12.83	4.65	17.48	
78 DILLINGHAM, CITY OF	1246203	1653124	-406921	1188229	12.83	-8.08	4.75	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1993

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
79 UNALASKA, CITY OF	2383798	4212162	-1828364	2171193	12.83	-12.83	0.00	
80 KENAI PENINSULA BOROUGH	11093479	10227711	865768	7251657	12.83	1.12	13.95	
81 KETCHIKAN, CITY OF	9429797	2839304	6590493	4937640	12.83	12.47	25.30	
82 SEWARD, CITY OF	4228396	4769381	-540985	2410927	12.83	-5.29	7.54	
83 FORT YUKON, CITY OF	250186	390832	-140646	115213	12.83	-12.83	0.00	
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	1041401	812769	228632	422405	12.83	5.06	17.89	
85 CORDOVA PUBLIC SCHOOLS	1031417	821641	209776	562571	12.83	3.48	16.31	
86 CRAIG, CITY OF	623707	682126	-58419	445590	12.83	-3.09	9.74	
87 PETERSBURG GENERAL HOSPITAL	1310782	1813070	-502288	805547	12.83	3.30	16.13	6
90 KENAI PENINSULA SCHOOL DISTRICT	12976135	10985785	1990350	8752754	12.83	2.12	14.95	
91 NORTH POLE, CITY OF	1598659	2141422	-542763	985089	12.83	-12.83	0.00	
92 GALENA, CITY OF	700485	1317806	-617321	593437	12.83	-12.83	0.00	
93 NENANA, CITY OF	310725	475102	-164377	231737	12.83	-12.83	0.00	
94 HAINES BOROUGH	149280	195820	-46540	158861	12.83	-6.91	5.92	
96 NENANA CITY PUBLIC SCHOOLS	348386	477860	-129474	158334	12.83	-12.83	0.00	
A0 UNALAKLEET, CITY OF (TERMINATED)	196638	206208	-9570	0	NO ACTIVE EMPLOYEES			
A1 SAXMAN, CITY OF	173064	112782	60282	38559	12.83	14.60	27.43	
A2 HOONAH, CITY OF	341211	532162	-190951	297368	12.83	-12.83	0.00	
A3 PELICAN, CITY OF	112122	119082	-6960	117450	12.83	-1.40	11.43	
A5 WHITTIER, CITY OF	439219	531752	-92533	525696	12.83	-4.15	8.68	
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	320025	425617	-105592	383303	12.83	-6.50	6.33	
A7 CRAIG SCHOOL DISTRICT	96522	113287	-16765	92657	12.83	-4.27	8.56	
A8 DILLINGHAM CITY SCHOOL DISTRICT	1149839	737738	412101	815227	12.83	4.72	17.55	
A9 THORNE BAY, CITY OF	155982	203037	-47055	219825	12.83	-5.05	7.78	
AB AKUTAN, CITY OF	145327	151436	-6109	161338	12.83	-0.89	11.94	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1993

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
AC UNALASKA CITY SCHOOL DISTRICT	143744	218633	-74889	141371	12.83	-12.49	0.34	
AE KASHUNAMIUT SCHOOL DISTRICT	383546	395095	-11549	399659	12.83	-0.68	12.15	
AF SEWARD GENERAL HOSPITAL	1497011	158149	1338862	937704	12.83	13.34	26.17	
B0 WAINWRIGHT, CITY OF	208076	106476	101600	102925	12.83	9.22	22.05	
B1 ST. MARY'S, CITY OF	106725	139050	-32325	111165	12.83	-6.86	5.97	
B2 HOMER, CITY OF	4827876	4608393	219483	2397273	12.83	0.86	13.69	
B3 RUBY, CITY OF	50561	79199	-28638	62285	12.83	-10.84	1.99	
B4 EMMONAK, CITY OF	324743	145391	179352	56754	12.83	29.52	42.35	
B5 SPECIAL EDUCATION SERVICE AGENCY	127168	138683	-11515	159358	12.83	-1.70	11.13	
B6 BARTLETT MEMORIAL HOSPITAL	4334913	4524691	-189778	6317907	12.83	-0.71	12.12	
B7 NORTHWEST ARTIC BOROUGH	236717	309909	-73192	397217	12.83	-4.35	8.48	
B8 ST. MARY'S SCHOOL DISTRICT	696529	723502	-26973	475281	12.83	-1.34	11.49	
B9 SELAWIK CITY COUNCIL	25924	1746	24178	18165	12.83	12.43	25.26	
BB BRISTOL BAY HOUSING AUTHORITY	124586	176860	-52274	166350	12.83	-7.41	5.42	
BC COPPER RIVER BASIN HOUSING AUTHORITY	93497	146996	-53499	125704	12.83	-10.04	2.79	
BD SKAGWAY CITY SCHOOL DISTRICT	281074	121516	159558	150599	12.83	9.90	22.73	
BE HOOPER BAY, CITY OF	57908	51842	6066	108774	12.83	0.52	13.35	
BF KLAWOCK, CITY OF	371201	162899	208302	192194	12.83	10.12	22.95	
C0 PETERSBURG PUBLIC SCHOOLS	216739	345647	-128908	349242	12.83	3.30	16.13	6
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	65099	57582	7517	65755	12.83	1.07	13.90	
C5 ALEUTIANS EAST BOROUGH	61540	81440	-19900	172619	12.83	-2.72	10.11	
C6 KIVALINA, CITY OF	9424	11994	-2570	30103	12.83	-2.01	10.82	
C7 BERING STRAITS CRSA	18550	54457	-35907	14221	12.83	-12.83	0.00	
C8 SHISHMAREF, CITY OF	4687	4900	-213	15047	12.83	-0.33	12.50	
C9 ADAK REGION SCHOOL DISTRICT	89855	73381	16474	148356	12.83	1.04	13.87	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1993

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
CA HUSLIA, CITY OF	28748	30975	-2227	80318	12.83	-0.65	12.18	
CB MOUNTAIN VILLAGE, CITY OF	61490	68038	-6548	173591	12.83	-0.89	11.94	
CF HAINES BOROUGH SCHOOL DISTRICT	44732	52463	-7731	208300	12.83	-0.88	11.95	
D0 NOORVIK, CITY OF	22882	30121	-7239	109867	12.83	-1.55	11.28	
D1 ELIM, CITY OF	3557	3320	237	6091	12.83	0.36	13.19	
D2 ATKA, CITY OF	5847	3551	2296	13090	12.83	1.64	14.47	
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	294632	195052	99580	560108	12.83	1.66	14.49	
D4 ALEUTIANS WEST CRSA	6492	9184	-2692	37406	12.83	-1.70	11.13	
D5 DELTA/GREELY SCHOOL DISTRICT	176836	208550	-31714	855193	12.83	-0.87	11.96	
D6 LAKE AND PENINSULA BOROUGH	64154	39206	24948	128759	12.83	1.81	14.64	
D7 YAKUTAT, CITY OF	228992	6392	222600	131773	12.83	15.78	28.61	
D8 UNALAKLEET, CITY OF	45914	45336	578	106654	12.83	0.05	12.88	
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	0	3471	-3471	0	NO ACTIVE EMPLOYEES			
DA KLAWOCK CITY SCHOOL DISTRICT	15135	22927	-7792	87555	12.83	-2.10	10.73	
DB OLD HARBOR, CITY OF	2144	1164	980	8662	12.83	1.06	13.89	
DC GRAYLING, CITY OF	31711	3858	27853	17363	12.83	14.98	27.81	
TERMINATED EMPLOYERS	1560470	1560470	0	2845806	0.00	0.00	0.00	
STATE & POLITICAL SUBDIVISION TOTALS	1718404006	1642372001	76032005	952069697	12.83	0.75	13.58	

1.3 PERS Contribution Rates For Fiscal Years 1992 & 1993

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1992 & 1993

	FY92			FY93			CHANGE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	IN TOTAL RATE
1 STATE OF ALASKA	12.00	3.84	15.84	12.83	2.17	15.00	- 0.84
2 SOUTHWEST REGION SCHOOL DISTRICT	12.00	-4.08	7.92	12.83	-8.27	4.56	- 3.36
3 ANNETTE ISLAND SCHOOL DISTRICT	12.00	1.30	13.30	12.83	-2.94	9.89	- 3.41
4 BERING STRAITS SCHOOL DISTRICT	12.00	-0.50	11.50	12.83	-4.86	7.97	- 3.53
5 CHATHAM SCHOOL DISTRICT	12.00	-0.50	11.50	12.83	-0.87	11.96	+ 0.46
6 ALASKA MUNICIPAL LEAGUE	12.00	16.45	28.45	12.83	12.86	25.69	- 2.76
7 VALDEZ, CITY OF	12.00	-0.06	11.94	12.83	-3.39	9.44	- 2.50
8 JUNEAU BOROUGH SCHOOL DISTRICT	12.00	1.93	13.93	12.83	0.77	13.60	- 0.33
9 MATANUSKA-SUSITNA BOROUGH	12.00	-2.41	9.59	12.83	-4.43	8.40	- 1.19
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	12.00	-2.41	9.59	12.83	-4.43	8.40	- 1.19
11 ANCHORAGE SCHOOL DISTRICT	12.00	3.52	15.52	12.83	2.06	14.89	- 0.63
12 COPPER RIVER SCHOOL DISTRICT	12.00	-3.43	8.57	12.83	-3.69	9.14	+ 0.57
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	12.00	-2.97	9.03	12.83	-6.08	6.75	- 2.28
14 HAINES, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
15 KENAI, CITY OF	12.00	-8.27	3.73	12.83	-12.83	0.00	- 3.73
16 FAIRBANKS NORTH STAR BOROUGH	12.00	-8.19	3.81	12.83	-10.97	1.86	- 1.95
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	12.00	-8.19	3.81	12.83	-10.97	1.86	- 1.95
18 RAILBELT SCHOOL DISTRICT	12.00	-12.00	0.00	12.83	-12.39	0.44	+ 0.44
19 UNIVERSITY OF AK - GEO. INSTITUTE	12.00	-2.97	9.03	12.83	-6.08	6.75	- 2.28
20 CITY AND BOROUGH OF SITKA	12.00	4.83	16.83	12.83	3.32	16.15	- 0.68
21 CHUGACH REGIONAL SCHOOL DISTRICT	12.00	-7.61	4.39	12.83	-11.14	1.69	- 2.70
22 KETCHIKAN GATEWAY BOROUGH	12.00	0.81	12.81	12.83	-8.18	4.65	- 8.16
23 SOLDOTNA, CITY OF	12.00	4.84	16.84	12.83	3.21	16.04	- 0.80
24 IDITAROD AREA SCHOOL DISTRICT	12.00	-1.92	10.08	12.83	-5.27	7.56	- 2.52
25 KUSPUK SCHOOL DISTRICT	12.00	-5.31	6.69	12.83	-10.87	1.96	- 4.73

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1992 & 1993

	FY92			FY93			CHANGE IN TOTAL RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	
26 CITY AND BOROUGH OF JUNEAU	12.00	0.39	12.39	12.83	-1.37	11.46	- 0.93
27 ALASKA STATE HOUSING AUTHORITY	12.00	1.86	13.86	12.83	0.83	13.66	- 0.20
28 KODIAK, CITY OF	12.00	2.93	14.93	12.83	-0.12	12.71	- 2.22
29 FAIRBANKS, CITY OF	12.00	8.45	20.45	12.83	5.54	18.37	- 2.08
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	12.00	8.45	20.45	12.83	5.54	18.37	- 2.08
31 WASILLA, CITY OF	12.00	-4.22	7.78	12.83	-1.94	10.89	+ 3.11
32 SKAGWAY, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	12.00	2.55	14.55	12.83	0.71	13.54	- 1.01
34 PALMER, CITY OF	12.00	4.04	16.04	12.83	1.99	14.82	- 1.22
35 WRANGELL, CITY OF	12.00	0.17	12.17	12.83	-0.50	12.33	+ 0.16
36 BETHEL, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
37 VALDEZ CITY SCHOOLS	12.00	0.22	12.22	12.83	-4.01	8.82	- 3.40
38 HOONAH CITY SCHOOLS	12.00	15.95	27.95	12.83	14.87	27.70	- 0.25
39 NOME, CITY OF	12.00	-1.13	10.87	12.83	-9.93	2.90	- 7.97
40 KOTZEBUE, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
41 GALENA CITY SCHOOLS	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
43 PETERSBURG, CITY OF	12.00	5.87	17.87	12.83	3.30	16.13	- 1.74
44 BRISTOL BAY BOROUGH	12.00	0.52	12.52	12.83	-1.01	11.82	- 0.70
45 NORTH SLOPE BOROUGH	12.00	-8.08	3.92	12.83	-7.91	4.92	+ 1.00
46 WRANGELL CITY SCHOOLS	12.00	3.86	15.86	12.83	-2.80	10.03	- 5.83
48 CORDOVA, CITY OF	12.00	2.88	14.88	12.83	0.45	13.28	- 1.60
49 NOME CITY SCHOOLS	12.00	-2.95	9.05	12.83	-12.83	0.00	- 9.05
51 KING COVE, CITY OF	12.00	-6.88	5.12	12.83	-12.83	0.00	- 5.12
52 ALASKA HOUSING FINANCE CORPORATION	12.00	-6.77	5.23	12.83	-3.68	9.15	+ 3.92
53 LOWER YUKON SCHOOL DISTRICT	12.00	0.16	12.16	12.83	-2.99	9.84	- 2.32

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1992 & 1993

	FY92 CONSOL RATE	FY92 PAST SRV RATE	FY92 TOTAL RATE	FY93 CONSOL RATE	FY93 PAST SRV RATE	FY93 TOTAL RATE	CHANGE IN TOTAL RATE
54 NORTHWEST ARCTIC SCHOOL DISTRICT	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	12.00	-7.97	4.03	12.83	-9.86	2.97	- 1.06
56 PRIBILOF REGION SCHOOL DISTRICT	12.00	-10.47	1.53	12.83	-7.51	5.32	+ 3.79
57 LOWER KUSKOKWIM SCHOOL DISTRICT	12.00	-2.76	9.24	12.83	-3.88	8.95	- 0.29
58 KODIAK ISLAND SCHOOL DISTRICT	12.00	-3.75	8.25	12.83	-10.98	1.85	- 6.40
59 YUKON FLATS SCHOOL DISTRICT	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
60 YUKON-KOYUKOK SCHOOL DISTRICT	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	12.00	-0.43	11.57	12.83	-4.90	7.93	- 3.64
62 ALEUTIAN REGION SCHOOL DISTRICT	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
63 CORDOVA COMMUNITY HOSPITAL	12.00	-8.35	3.65	12.83	-12.83	0.00	- 3.65
64 LAKE AND PENINSULA SCHOOL DISTRICT	12.00	-4.67	7.33	12.83	-6.59	6.24	- 1.09
65 SITKA COMMUNITY HOSPITAL	12.00	-4.24	7.76	12.83	-3.58	9.25	+ 1.49
66 TANANA CITY SCHOOL DISTRICT	12.00	1.37	13.37	12.83	1.89	14.72	+ 1.35
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	12.00	-12.00	0.00	12.83	-9.88	2.95	+ 2.95
68 HYDABURG CITY SCHOOLS	12.00	1.69	13.69	12.83	-2.54	10.29	- 3.40
69 TANANA, CITY OF	12.00	-10.04	1.96	12.83	-11.02	1.81	- 0.15
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	12.00	-10.86	1.14	12.83	-12.83	0.00	- 1.14
71 BARROW, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
72 ST. PAUL, CITY OF	12.00	-6.46	5.54	12.83	-12.26	0.57	- 4.97
73 ANCHORAGE, MUNICIPALITY OF	12.00	0.67	12.67	12.83	-0.52	12.31	- 0.36
74 KODIAK ISLAND BOROUGH	12.00	-1.75	10.25	12.83	-3.76	9.07	- 1.18
75 NOME JOINT UTILITIES	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
76 SAND POINT, CITY OF	12.00	0.62	12.62	12.83	1.79	14.62	+ 2.00
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	12.00	6.69	18.69	12.83	4.65	17.48	- 1.21
78 DILLINGHAM, CITY OF	12.00	-7.37	4.63	12.83	-8.08	4.75	+ 0.12

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1992 & 1993

	FY92 CONSOL RATE	FY92 PAST SRV RATE	FY92 TOTAL RATE	FY93 CONSOL RATE	FY93 PAST SRV RATE	FY93 TOTAL RATE	CHANGE IN TOTAL RATE
79 UNALASKA, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
80 KENAI PENINSULA BOROUGH	12.00	1.38	13.38	12.83	1.12	13.95	+ 0.57
81 KETCHIKAN, CITY OF	12.00	15.65	27.65	12.83	12.47	25.30	- 2.35
82 SEWARD, CITY OF	12.00	-5.63	6.37	12.83	-5.29	7.54	+ 1.17
83 FORT YUKON, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	12.00	5.69	17.69	12.83	5.06	17.89	+ 0.20
85 CORDOVA PUBLIC SCHOOLS	12.00	5.91	17.91	12.83	3.48	16.31	- 1.60
86 CRAIG, CITY OF	12.00	0.33	12.33	12.83	-3.09	9.74	- 2.59
87 PETERSBURG GENERAL HOSPITAL	12.00	5.87	17.87	12.83	3.30	16.13	- 1.74
90 KENAI PENINSULA SCHOOL DISTRICT	12.00	4.36	16.36	12.83	2.12	14.95	- 1.41
91 NORTH POLE, CITY OF	12.00	-9.06	2.94	12.83	-12.83	0.00	- 2.94
92 GALENA, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
93 NENANA, CITY OF	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
94 HAINES BOROUGH	12.00	-9.11	2.89	12.83	-6.91	5.92	+ 3.03
96 NENANA CITY PUBLIC SCHOOLS	12.00	-5.80	6.20	12.83	-12.83	0.00	- 6.20
A0 UNALAKLEET, CITY OF (TERMINATED)	12.00	-12.00	0.00	12.83	-12.83	0.00	+ 0.00
A1 SAXMAN, CITY OF	12.00	259.50	271.50	12.83	14.60	27.43	-244.07
A2 HOONAH, CITY OF	12.00	-8.06	3.94	12.83	-12.83	0.00	- 3.94
A3 PELICAN, CITY OF	12.00	-1.35	10.65	12.83	-1.40	11.43	+ 0.78
A5 WHITTIER, CITY OF	12.00	-2.51	9.49	12.83	-4.15	8.68	- 0.81
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	12.00	-6.69	5.31	12.83	-6.50	6.33	+ 1.02
A7 CRAIG SCHOOL DISTRICT	12.00	7.53	19.53	12.83	-4.27	8.56	-10.97
A8 DILLINGHAM CITY SCHOOL DISTRICT	12.00	6.62	18.62	12.83	4.72	17.55	- 1.07
A9 THORNE BAY, CITY OF	12.00	-3.60	8.40	12.83	-5.05	7.78	- 0.62
AB AKUTAN, CITY OF	12.00	-2.02	9.98	12.83	-0.89	11.94	+ 1.96

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1992 & 1993

	FY92			FY93			CHANGE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	IN TOTAL RATE
AC UNALASKA CITY SCHOOL DISTRICT	12.00	-5.81	6.19	12.83	-12.49	0.34	- 5.85
AE KASHUNAMIUT SCHOOL DISTRICT	12.00	-1.25	10.75	12.83	-0.68	12.15	+ 1.40
AF SEWARD GENERAL HOSPITAL	12.00	15.42	27.42	12.83	13.34	26.17	- 1.25
B0 WAINWRIGHT, CITY OF	12.00	4.61	16.61	12.83	9.22	22.05	+ 5.44
B1 ST. MARY'S, CITY OF	12.00	1.23	13.23	12.83	-6.86	5.97	- 7.26
B2 HOMER, CITY OF	12.00	1.51	13.51	12.83	0.86	13.69	+ 0.18
B3 RUBY, CITY OF	12.00	9.42	21.42	12.83	-10.84	1.99	-19.43
B4 EMMONAK, CITY OF	12.00	16.31	28.31	12.83	29.52	42.35	+14.04
B5 SPECIAL EDUCATION SERVICE AGENCY	12.00	-0.30	11.70	12.83	-1.70	11.13	- 0.57
B6 BARTLETT MEMORIAL HOSPITAL	12.00	-1.03	10.97	12.83	-0.71	12.12	+ 1.15
B7 NORTHWEST ARTIC BOROUGH	12.00	-6.06	5.94	12.83	-4.35	8.48	+ 2.54
B8 ST. MARY'S SCHOOL DISTRICT	12.00	-2.15	9.85	12.83	-1.34	11.49	+ 1.64
B9 SELAWIK CITY COUNCIL	12.00	-1.75	10.25	12.83	12.43	25.26	+15.01
BB BRISTOL BAY HOUSING AUTHORITY	12.00	-2.56	9.44	12.83	-7.41	5.42	- 4.02
BC COPPER RIVER BASIN HOUSING AUTHORITY	12.00	2.31	14.31	12.83	-10.04	2.79	-11.52
BD SKAGWAY CITY SCHOOL DISTRICT	12.00	13.68	25.68	12.83	9.90	22.73	- 2.95
BE HOOPER BAY, CITY OF	12.00	0.31	12.31	12.83	0.52	13.35	+ 1.04
BF KLAWOCK, CITY OF	12.00	14.04	26.04	12.83	10.12	22.95	- 3.09
C0 PETERSBURG PUBLIC SCHOOLS	12.00	5.87	17.87	12.83	3.30	16.13	- 1.74
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	12.00	2.24	14.24	12.83	1.07	13.90	- 0.34
C5 ALEUTIANS EAST BOROUGH	12.00	-2.87	9.13	12.83	-2.72	10.11	+ 0.98
C6 KIVALINA, CITY OF	12.00	-1.83	10.17	12.83	-2.01	10.82	+ 0.65
C7 BERING STRAITS CRSA	12.00	-10.50	1.50	12.83	-12.83	0.00	- 1.50
C8 SHISHMAREF, CITY OF	12.00	0.67	12.67	12.83	-0.33	12.50	- 0.17
C9 ADAK REGION SCHOOL DISTRICT	12.00	9.29	21.29	12.83	1.04	13.87	- 7.42

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1992 & 1993

	FY92			FY93			CHANGE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE	IN TOTAL RATE
CA HUSLIA, CITY OF	12.00	0.02	12.02	12.83	-0.65	12.18	+ 0.16
CB MOUNTAIN VILLAGE, CITY OF	12.00	-0.32	11.68	12.83	-0.89	11.94	+ 0.26
D1 ELIM, CITY OF	12.00	12.18	24.18	12.83	0.36	13.19	-10.99
	=====	=====	=====	=====	=====	=====	======
STATE & POLITICAL SUBDIVISION TOTALS	12.00	2.20	14.20	12.83	0.75	13.58	- 0.62

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

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1990

	RETIREE RESERVE 6-30-89	NET CHANGE IN RESERVE BY 6-30-90	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-90
1 STATE OF ALASKA	597110510.	30647065.	-21438112.	606319463.
2 SOUTHWEST REGION SCHOOL DISTRICT	725961.	254085.	-33469.	946577.
3 ANNETTE ISLAND SCHOOL DISTRICT	48717.	-1088.	-1627.	46002.
4 BERING STRAITS SCHOOL DISTRICT	627887.	10344.	-21796.	616435.
5 CHATHAM SCHOOL DISTRICT	87661.	965.	-3027.	85599.
6 ALASKA MUNICIPAL LEAGUE	390581.	74188.	-15872.	448897.
7 VALDEZ, CITY OF	2192771.	100556.	-78318.	2215009.
8 JUNEAU BOROUGH SCHOOL DISTRICT	5026719.	-194032.	-165038.	4667649.
9 MATANUSKA-SUSITNA BOROUGH	3209386.	315327.	-120370.	3404343.
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	5200270.	430241.	-192284.	5438227.
11 ANCHORAGE SCHOOL DISTRICT	60396541.	3605936.	-2185704.	61816773.
12 COPPER RIVER SCHOOL DISTRICT	412812.	157820.	-19487.	551145.
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	41859173.	2449224.	-1513145.	42795252.
14 HAINES, CITY OF	542070.	-1725.	-18453.	521892.
15 KENAI, CITY OF	1009968.	-47204.	-32879.	929885.
16 FAIRBANKS NORTH STAR BOROUGH	4004836.	-100996.	-133317.	3770523.
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	10787171.	287406.	-378200.	10696377.
18 RAILBELT SCHOOL DISTRICT	170604.	59993.	-7875.	222722.
19 UNIVERSITY OF AK - GEO. INSTITUTE	4591651.	697385.	-180622.	5108414.
20 CITY AND BOROUGH OF SITKA	4734955.	115254.	-165636.	4684573.
21 CHUGACH REGIONAL SCHOOL DISTRICT	11583.	-219.	-388.	10976.
22 KETCHIKAN GATEWAY BOROUGH	1120781.	71230.	-40708.	1151303.
23 SOLDOTNA, CITY OF	638165.	366995.	-34327.	970833.
24 IDITAROD AREA SCHOOL DISTRICT	101209.	-2907.	-3357.	94945.

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

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1990

	RETIREE RESERVE 6-30-89	NET CHANGE IN RESERVE BY 6-30-90	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-90
25 KUSPUK SCHOOL DISTRICT	250635.	153343.	-13796.	390182.
26 CITY AND BOROUGH OF JUNEAU	17913039.	561915.	-630925.	17844029.
27 ALASKA STATE HOUSING AUTHORITY	2702787.	812989.	-120065.	3395711.
28 KODIAK, CITY OF	4711550.	-412078.	-146828.	4152644.
29 FAIRBANKS, CITY OF	22787264.	3833827.	-909118.	25711973.
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	6653534.	409615.	-241209.	6821940.
31 WASILLA, CITY OF	0.	195309.	-6670.	188639.
32 SKAGWAY, CITY OF	333385.	-63556.	-9215.	260614.
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	2456050.	57541.	-85840.	2427751.
34 PALMER, CITY OF	1399263.	69285.	-50151.	1418397.
35 WRANGELL, CITY OF	1297449.	374522.	-57098.	1614873.
36 BETHEL, CITY OF	110995.	293.	-3801.	107487.
37 VALDEZ CITY SCHOOLS	837446.	389787.	-41910.	1185323.
38 HOONAH CITY SCHOOLS	570675.	1758.	-19549.	552884.
39 NOME, CITY OF	488249.	136374.	-21331.	603292.
40 KOTZEBUE, CITY OF	221795.	-20245.	-6883.	194667.
41 GALENA CITY SCHOOLS	185175.	76073.	-8922.	252326.
43 PETERSBURG, CITY OF	2538563.	-240885.	-78466.	2219212.
44 BRISTOL BAY BOROUGH	367462.	161044.	-18049.	510457.
45 NORTH SLOPE BOROUGH	7454473.	1120446.	-292836.	8282083.
46 WRANGELL CITY SCHOOLS	247161.	-103573.	-4904.	138684.
48 CORDOVA, CITY OF	1193634.	42191.	-42204.	1193621.
49 NOME CITY SCHOOLS	632855.	102586.	-25116.	710325.
51 KING COVE, CITY OF	0.	0.	0.	0.

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, 1990

	RETIREE RESERVE 6-30-89	NET CHANGE IN RESERVE BY 6-30-90	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-90
52 ALASKA HOUSING FINANCE CORPORATION	197142.	2751.	-6826.	193067.
53 LOWER YUKON SCHOOL DISTRICT	1196662.	-190117.	-34374.	972171.
54 NORTHWEST ARCTIC SCHOOL DISTRICT	1897796.	25300.	-65674.	1857422.
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	129007.	-3005.	-4303.	121699.
56 PRIBILOF REGION SCHOOL DISTRICT	131601.	768.	-4520.	127849.
57 LOWER KUSKOKWIM SCHOOL DISTRICT	1849358.	-10318.	-62804.	1776236.
58 KODIAK ISLAND SCHOOL DISTRICT	2619848.	-8157.	-89190.	2522501.
59 YUKON FLATS SCHOOL DISTRICT	204208.	-11067.	-6596.	186545.
60 YUKON-KOYUKOK SCHOOL DISTRICT	172902.	288995.	-15774.	446123.
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	3376718.	966951.	-148338.	4195331.
62 ALEUTIAN REGION SCHOOL DISTRICT	28721.	-86.	-978.	27657.
63 CORDOVA COMMUNITY HOSPITAL	310211.	23785.	-11406.	322590.
64 LAKE AND PENINSULA SCHOOL DISTRICT	595756.	-35602.	-19129.	541025.
65 SITKA COMMUNITY HOSPITAL	521960.	28672.	-18804.	531828.
66 TANANA CITY SCHOOL DISTRICT	0.	0.	0.	0.
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	219827.	-2016.	-7438.	210373.
68 HYDABURG CITY SCHOOLS	0.	0.	0.	0.
69 TANANA, CITY OF	0.	0.	0.	0.
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	255867.	5342.	-8920.	252289.
71 BARROW, CITY OF	0.	0.	0.	0.
72 ST. PAUL, CITY OF	0.	0.	0.	0.
73 ANCHORAGE, MUNICIPALITY OF	87220262.	6608166.	-3204269.	90624159.
74 KODIAK ISLAND BOROUGH	773656.	410196.	-40429.	1143423.
75 NOME JOINT UTILITIES	181309.	120918.	-10321.	291906.

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, 1990

	RETIREE RESERVE 6-30-89	NET CHANGE IN RESERVE BY 6-30-90	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-90
76 SAND POINT, CITY OF	126853.	-934.	-4300.	121619.
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	836269.	-198419.	-21783.	616067.
78 DILLINGHAM, CITY OF	241800.	-99849.	-4848.	137103.
79 UNALASKA, CITY OF	353091.	62868.	-14205.	401754.
80 KENAI PENINSULA BOROUGH	5558892.	506857.	-207147.	5858602.
81 KETCHIKAN, CITY OF	7586272.	299004.	-269285.	7615991.
82 SEWARD, CITY OF	1147874.	121390.	-43346.	1225918.
83 FORT YUKON, CITY OF	0.	0.	0.	0.
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	320944.	152152.	-16156.	456940.
85 CORDOVA PUBLIC SCHOOLS	537277.	7030.	-18588.	525719.
86 CRAIG, CITY OF	65302.	53436.	-4055.	114683.
87 PETERSBURG GENERAL HOSPITAL	215370.	86905.	-10323.	291952.
90 KENAI PENINSULA SCHOOL DISTRICT	5079712.	10943.	-173847.	4916808.
91 NORTH POLE, CITY OF	103258.	-103258.	0.	0.
92 GALENA, CITY OF	6430.	-105.	-216.	6109.
93 NENANA, CITY OF	113300.	413.	-3883.	109830.
94 HAINES BOROUGH	18078.	-418.	-603.	17057.
96 NENANA CITY PUBLIC SCHOOLS	79645.	-1943.	-2654.	75048.
A0 UNALAKLEET, CITY OF (TERMINATED)	48953.	-449.	-1656.	46848.
A1 SAXMAN, CITY OF	0.	0.	0.	0.
A2 HOONAH, CITY OF	0.	108964.	-3721.	105243.
A3 PELICAN, CITY OF	0.	0.	0.	0.
A5 WHITTIER, CITY OF	69074.	-1403.	-2311.	65360.
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	0.	0.	0.	0.

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, 1990

	RETIREE RESERVE 6-30-89	NET CHANGE IN RESERVE BY 6-30-90	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-90
A7 CRAIG SCHOOL DISTRICT	0.	0.	0.	0.
A8 DILLINGHAM CITY SCHOOL DISTRICT	248483.	-416.	-8472.	239595.
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	1050986.	-35542.	-34678.	980766.
B0 WAINWRIGHT, CITY OF	71.	-1.	-2.	68.
B1 ST. MARY'S, CITY OF	0.	96184.	-3285.	92899.
B2 HOMER, CITY OF	0.	55547.	-1897.	53650.
B3 RUBY, CITY OF	0.	0.	0.	0.
B4 EMMONAK, CITY OF	40018.	-42.	-1365.	38611.
B5 SPECIAL EDUCATION SERVICE AGENCY	0.	0.	0.	0.
B6 BARTLETT MEMORIAL HOSPITAL	311858.	125277.	-14928.	422207.
B7 NORTHWEST ARTIC BOROUGH	0.	0.	0.	0.
B8 ST. MARY'S SCHOOL DISTRICT	155854.	-4447.	-5171.	146236.
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.
BF KLAWOCK, CITY OF	0.	0.	0.	0.
C0 PETERSBURG PUBLIC SCHOOLS	8481.	-112.	-286.	8083.
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	0.	0.	0.	0.

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

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1990

	RETIREE RESERVE 6-30-89	NET CHANGE IN RESERVE BY 6-30-90	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-90
C5 ALEUTIANS EAST BOROUGH	0.	0.	0.	0.
C6 KIVALINA, CITY OF	0.	0.	0.	0.
C7 BERING STRAITS CRSA	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.
CF HAINES BOROUGH SCHOOL DISTRICT	0.	0.	0.	0.
D0 NOORVIK, CITY OF	0.	0.	0.	0.
D1 ELIM, CITY OF	0.	0.	0.	0.
D2 ATKA, CITY OF	0.	0.	0.	0.
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	0.	0.	0.	0.
D4 ALEUTIANS WEST CRSA	0.	0.	0.	0.
D5 DELTA/GREELY SCHOOL DISTRICT	0.	0.	0.	0.
D6 LAKE AND PENINSULA BOROUGH	0.	0.	0.	0.
D7 YAKUTAT, CITY OF	0.	0.	0.	0.
D8 UNALAKLEET, CITY OF	0.	0.	0.	0.
D9 DIOMEDE JOINT UTILITY (TERMINATED)	0.	0.	0.	0.
DA KLAWOCK CITY SCHOOL DISTRICT	0.	0.	0.	0.
DB OLD HARBOR, CITY OF	0.	0.	0.	0.
DC GRAYLING, CITY OF	0.	0.	0.	0.

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

ADJUSTMENT TO RETIREE RESERVE
AS OF JUNE 30, 1990

	RETIREE RESERVE 6-30-89	NET CHANGE IN RESERVE BY 6-30-90	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-90
DD MEKORYUK, CITY OF	0.	0.	0.	0.
DE ALASKA GATEWAY SCHOOL DISTRICT	0.	0.	0.	0.
UNALLOCATED RESERVES	55703615.	10684491.	0.	66388106.
STATE & POLITICAL SUBDIVISION TOTALS	1002265992.	67100003.	-34252001.	1035113994.

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, 1990

	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				
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
1990	744,606	217,711	557,299	49,938	1,569,554	1,453,007	116,546	93%	1,490,489
2 SOUTHWEST 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
1990	1,189	462	1,114	281	3,046	3,754	-707	123%	3,851
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
1990	262	206	667	122	1,257	1,357	-100	108%	1,392
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
1990	1,023	1,255	3,033	1,445	6,756	7,687	-931	114%	7,885
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
1990	87	169	593	96	945	964	-19	102%	989
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
1990	454	59	54	40	607	245	362	40%	251
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
1990	3,909	1,748	4,121	244	10,021	10,616	-594	106%	10,889
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
1990	5,786	1,334	3,477	916	11,513	11,122	391	97%	11,409

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, 1990

	***************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
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
1990	4,463	1,718	3,783	486	10,450	14,939	-4,489	143%	15,324
10 MATANUSKA-SUSITNA SCHOOL DISTRICT									
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
1990	6,783	3,041	7,861	1,984	19,669	17,690	1,979	90%	18,146
11 ANCHORAGE SCHOOL DISTRICT									
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
1990	67,964	16,916	48,601	7,681	141,163	131,417	9,747	93%	134,807
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
1990	558	235	664	137	1,593	1,722	-129	108%	1,767
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES									
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
1990	65,975	22,632	54,842	7,696	151,145	168,342	-17,197	111%	172,685
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
1990	618	212	509	158	1,496	1,935	-439	129%	1,985
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
1990	1,655	1,652	5,645	251	9,202	10,884	-1,682	118%	11,165
16 FAIRBANKS 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
1990	6,957	3,123	7,033	1,389	18,502	26,340	-7,838	142%	27,019

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1990

	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
17 FAIRBANKS NORTH STAR 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
1990	14,038	5,575	13,308	2,199	35,120	38,140	-3,019	109%	39,123
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
1990	471	188	471	146	1,276	1,584	-308	124%	1,625
19 UNIVERSITY OF AK - GEO. INSTITUTE									
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
1990	5,674	1,495	3,129	170	10,468	9,056	1,412	87%	9,289
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
1990	5,495	1,738	4,295	481	12,009	10,551	1,458	88%	10,823
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
1990	77	56	24	77	234	380	-145	162%	389
22 KETCHIKAN 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
1990	1,550	601	1,712	227	4,090	4,666	-576	114%	4,787
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
1990	1,330	501	2,456	49	4,336	3,849	487	89%	3,948
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
1990	170	553	1,750	313	2,787	3,219	-432	116%	3,302

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, 1990

	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
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
1990	635	353	951	398	2,338	2,933	-596	125%	3,009
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
1990	23,532	6,270	19,047	2,137	50,986	51,906	-920	102%	53,245
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
1990	3,795	1,310	2,693	558	8,357	7,957	400	95%	8,162
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
1990	5,032	1,643	4,760	436	11,870	11,888	-18	100%	12,195
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
1990	28,258	4,832	15,958	308	49,356	31,911	17,445	65%	32,734
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM									
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
1990	9,498	3,248	6,051	419	19,215	28,134	-8,918	146%	28,859
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
1990	206	197	439	97	939	987	-48	105%	1,012
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
1990	348	110	350	29	836	1,071	-235	128%	1,099

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1990

	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
33 GREATER SITKA BOROUGH SCHOOL DISTRICT									
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
1990	3,392	315	849	178	4,734	4,655	79	98%	4,775
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
1990	1,550	614	1,805	171	4,141	3,777	364	91%	3,874
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
1990	1,750	855	1,951	196	4,751	4,790	-38	101%	4,913
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
1990	128	83	442	132	786	1,332	-547	169%	1,367
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
1990	1,443	576	1,209	189	3,417	3,657	-240	107%	3,751
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
1990	617	150	487	93	1,348	747	600	55%	767
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
1990	1,287	579	1,677	143	3,686	4,235	-548	115%	4,344
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
1990	417	466	1,004	469	2,355	3,998	-1,643	170%	4,101

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, 1990

	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
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
1990	264	131	293	16	704	971	-267	138%	996
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
1990	2,616	979	2,765	434	6,795	4,955	1,840	73%	5,082
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
1990	564	303	718	139	1,725	1,771	-46	103%	1,816
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
1990	13,754	10,427	17,140	4,533	45,854	58,177	-12,323	127%	59,678
46 WRANGELL CITY 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
1990	241	102	255	236	834	896	-62	107%	919
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
1990	1,207	646	1,733	192	3,778	3,706	72	98%	3,801
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
1990	804	299	693	129	1,925	2,683	-759	139%	2,753
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
1990	42	159	232	74	508	786	-278	155%	806

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, 1990

	Current Retirees & Terminated	Current Employees: Contribs with Int	Current Employees: Employer Financed Vested	Current Employees: Employer Financed Non-Vested	Projected Benefit Obligation Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct of PBO	Market Value of Assets
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
1990	634	770	790	601	2,796	3,458	-662	124%	3,547
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
1990	2,069	1,169	3,879	571	7,687	8,165	-478	106%	8,376
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
1990	2,469	1,319	3,556	1,073	8,416	12,752	-4,336	152%	13,081
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
1990	470	132	353	78	1,034	1,200	-166	116%	1,231
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
1990	134	150	452	14	750	884	-134	118%	906
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
1990	3,035	3,202	7,743	2,333	16,312	18,366	-2,053	113%	18,840
58 KODIAK ISLAND 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
1990	3,341	835	2,599	692	7,467	8,751	-1,284	117%	8,977
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
1990	281	254	620	372	1,527	2,388	-862	156%	2,450

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, 1990

	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
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
1990	669	404	860	335	2,268	3,987	-1,719	176%	4,090
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
1990	5,817	1,691	3,382	1,257	12,147	13,670	-1,523	113%	14,023
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
1990	426	36	79	31	572	1,016	-444	178%	1,042
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
1990	394	235	651	123	1,404	1,924	-521	137%	1,974
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
1990	809	220	636	332	1,998	2,325	-328	116%	2,385
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
1990	1,319	621	1,445	346	3,731	4,048	-318	108%	4,153
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
1990	97	55	123	37	312	248	64	79%	254
67 SOUTHEASTERN 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
1990	563	90	158	145	957	1,144	-187	120%	1,174

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, 1990

	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
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
1990	3	33	137	29	202	215	-13	106%	220
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
1990	23	66	107	100	296	430	-134	145%	441
70 NORTHERN PACIFIC FISHERIES MANAGEMENT									
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
1990	360	163	392	22	936	1,241	-304	133%	1,273
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
1990	105	70	189	45	410	699	-290	170%	717
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
1990	169	151	213	103	637	1,001	-363	157%	1,027
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
1990	116,791	35,455	96,038	6,462	254,746	256,437	-1,690	101%	263,052
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
1990	1,941	546	1,182	219	3,889	4,227	-339	109%	4,337
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
1990	336	185	422	33	975	1,753	-778	180%	1,798

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1990

	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
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
1990	241	125	91	209	666	567	99	85%	581
77 KETCHIKAN GATEWAY 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
1990	997	481	1,791	490	3,759	2,789	969	74%	2,861
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
1990	198	325	715	146	1,383	1,790	-407	129%	1,836
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
1990	662	607	1,116	400	2,786	4,614	-1,828	166%	4,733
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
1990	7,255	2,804	6,081	811	16,952	16,086	866	95%	16,501
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
1990	10,058	1,608	4,569	811	17,046	10,455	6,590	61%	10,725
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
1990	1,634	943	2,517	361	5,454	5,995	-541	110%	6,150
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
1990	28	20	136	66	250	391	-141	156%	401

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, 1990

	Current Retirees & Terminated	Projected Benefit Obligation – 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
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
1990	723	139	499	136	1,498	1,270	229	85%	1,302
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
1990	597	186	680	95	1,557	1,347	210	87%	1,382
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
1990	127	137	316	159	738	797	-58	108%	817
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
1990	544	271	613	175	1,603	2,105	-502	131%	2,159
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
1990	5,970	2,292	7,743	1,889	17,893	15,903	1,990	89%	16,313
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
1990	203	349	994	53	1,599	2,141	-543	134%	2,197
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
1990	251	114	238	104	707	1,324	-617	187%	1,358
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
1990	111	84	190	36	421	585	-164	139%	600

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, 1990

		***************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*******			TOTAL				
			CONTRIBS WITH INT	**EMPLOYER FINANCED** VESTED	NON-VESTED					
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
	1990	17	33	60	56	166	213	-47	128%	218
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
	1990	75	62	255	30	423	553	-129	131%	567
A0	UNALAKLEET, CITY OF (TERMINATED)									
	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
	1990	126	0	56	61	243	253	-10	104%	260
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
	1990	47	4	44	77	173	113	60	65%	116
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
	1990	114	56	186	90	446	637	-191	143%	654
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
	1990	82	17	2	11	112	119	-7	106%	122
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
	1990	65	87	234	118	505	597	-93	118%	613
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
	1990	55	71	84	111	320	426	-106	133%	437

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1990

	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
A7 CRAIG 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
1990	0	20	73	4	97	113	-17	116%	116
A8 DILLINGHAM CITY 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
1990	392	177	706	115	1,389	977	412	70%	1,003
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
1990	0	36	26	94	156	203	-47	130%	208
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
1990	0	38	19	88	145	151	-6	104%	155
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
1990	1	36	83	24	144	219	-75	152%	224
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
1990	6	96	17	264	384	395	-12	103%	405
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
1990	1,061	230	1,109	77	2,478	1,139	1,339	46%	1,168
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
1990	0	37	127	44	208	107	102	51%	109

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, 1990

	***************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				
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
1990	103	50	21	26	200	232	-32	116%	238
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
1990	914	608	3,165	194	4,882	4,662	219	95%	4,782
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
1990	7	10	0	34	51	79	-29	155%	81
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
1990	133	18	74	138	363	184	179	51%	189
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
1990	2	37	0	89	127	139	-12	109%	142
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
1990	677	1,974	1,425	681	4,757	4,947	-190	104%	5,075
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
1990	94	56	20	67	237	310	-73	131%	318
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
1990	193	96	370	185	843	870	-27	103%	892

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, 1990

	***************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				
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
1990	0	5	0	21	26	2	24	8%	2
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
1990	38	25	0	62	125	177	-52	142%	181
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
1990	42	17	20	15	93	147	-53	158%	151
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
1990	0	27	203	51	281	122	160	43%	125
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
1990	0	17	0	41	58	52	6	90%	53
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
1990	0	33	336	3	371	163	208	44%	167
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
1990	9	106	54	56	225	354	-129	157%	363
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA									
1987									0
1988									0
1989	0	16	38	0	54	39	15	72%	40
1990	0	22	43	0	65	58	8	89%	59

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, 1990

	***************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				
C5 ALEUTIANS EAST BOROUGH									
1987									0
1988									0
1989	0	41	6	5	53	73	-20	138%	76
1990	13	27	10	11	62	81	-20	131%	84
C6 KIVALINA, CITY OF									
1987									0
1988									0
1989	0	2	0	2	4	6	-2	150%	6
1990	0	4	0	6	9	12	-3	133%	12
C7 BERING STRAITS CRSA									
1987									0
1988									0
1989	0	11	4	0	14	30	-16	214%	31
1990	6	10	2	0	19	54	-36	284%	56
C8 SHISHMAREF, CITY OF									
1987									0
1988									0
1989	0	1	0	5	6	4	2	67%	4
1990	0	1	0	4	5	5	0	100%	5
C9 ADAK REGION SCHOOL DISTRICT									
1987									0
1988									0
1989	0	6	40	18	64	22	42	34%	22
1990	0	22	0	68	90	73	16	81%	75
CA HUSLIA, CITY OF									
1987									0
1988									0
1989	0	4	0	9	13	13	0	100%	13
1990	0	9	0	20	29	31	-2	107%	32
CB MOUNTAIN VILLAGE, CITY OF									
1987									0
1988									0
1989	0	12	3	10	25	27	-2	108%	28
1990	0	25	7	29	61	68	-7	111%	70
CF HAINES BOROUGH SCHOOL DISTRICT									
1987									
1988									
1989									
1990	2	14	0	29	45	52	-8	116%	54

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, 1990

	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
D0 NOORVIK, CITY OF									
1987									
1988									
1989									
1990	0	8	0	15	23	30	-7	130%	31
D1 ELIM, CITY OF									
1987									0
1988									0
1989	0	0	0	21	21	1	20	5%	1
1990	0	0	0	3	4	3	0	75%	3
D2 ATKA, CITY OF									
1987									
1988									
1989									
1990	0	1	0	5	6	4	2	67%	4
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT									
1987									
1988									
1989									
1990	0	144	88	62	295	195	100	66%	200
D4 ALEUTIANS WEST CRSA									
1987									
1988									
1989									
1990	0	3	0	4	6	9	-3	150%	9
D5 DELTA/GREELY SCHOOL DISTRICT									
1987									
1988									
1989									
1990	4	68	10	94	177	209	-32	118%	214
D6 LAKE AND PENINSULA BOROUGH									
1987									
1988									
1989									
1990	0	40	11	13	64	39	25	61%	40
D7 YAKUTAT, CITY OF									
1987									
1988									
1989									
1990	66	13	104	46	229	6	223	3%	7

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1990

		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	CURRENT EMPLOYEES: EMPLOYER FINANCED VESTED	CURRENT EMPLOYEES: EMPLOYER FINANCED NON-VESTED	TOTAL				
D8	UNALAKLEET, CITY OF									
1987										
1988										
1989										
1990		0	17	16	13	46	45	1	98%	46
D9	DIOMEDE JOINT UTILITIES (TERMINATED)									
1987										
1988										
1989										
1990		0	0	0	0	0	3	-3	300%	4
DA	KLAWOCK CITY SCHOOL DISTRICT									
1987										
1988										
1989										
1990		0	5	0	10	15	23	-8	153%	24
DB	OLD HARBOR, CITY OF									
1987										
1988										
1989										
1990		0	0	0	2	2	1	1	50%	1
DC	GRAYLING, CITY OF									
1987										
1988										
1989										
1990		0	1	0	31	32	4	28	13%	4
	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
1990		66,388	0	0	1,560	67,949	67,949	0	100%	69,701
	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
1990		1,285,062	380,680	973,303	114,474	2,753,518	2,677,486	76,032	97%	2,746,555

Section 2

Financial Projections

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

SUPPRPT.jls

Table 1

State of Alaska PERS
Financial Projections ('000 omitted)

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

	--Valuation Amounts on July 1--			--Flow Amounts During Following 12 Months--							
As of June 30	Total Assets	Accrued Liability	Surplus* (Deficit)	Total Salaries	Employer Contribs	Employee Contribs	Total Contribs	Benefit Payments	Net Contribs	Investment Earnings	Ending Asset Valuation
1990	2,677,486	2,753,518	(76,032)	1,009,575	121,149	68,954	190,103	145,135	44,968	253,841	2,976,295
1991	2,976,295	3,066,015	(89,719)	1,070,553	152,019	73,119	225,137	161,043	64,095	282,805	3,323,195
1992	3,323,195	3,403,079	(79,885)	1,135,215	154,162	77,535	231,697	178,226	53,471	314,953	3,691,619
1993	3,691,619	3,766,380	(74,761)	1,203,782	163,868	82,218	246,086	196,776	49,310	349,416	4,090,345
1994	4,090,345	4,157,687	(67,342)	1,276,490	172,163	87,184	259,347	216,788	42,559	386,612	4,519,516
1995	4,519,516	4,578,879	(59,363)	1,353,590	181,517	92,450	273,967	238,367	35,600	426,663	4,981,779
1996	4,981,779	5,031,951	(50,173)	1,435,347	191,227	98,034	289,262	261,623	27,639	469,780	5,479,198
1997	5,479,198	5,519,018	(39,820)	1,522,042	201,512	103,955	305,468	286,673	18,795	516,164	6,014,157
1998	6,014,157	6,042,320	(28,163)	1,613,973	212,342	110,234	322,576	313,644	8,933	566,033	6,589,123
1999	6,589,123	6,604,236	(15,113)	1,711,457	223,762	116,893	340,654	342,668	(2,014)	619,616	7,206,725
2000	7,206,725	7,207,284	(559)	1,814,829	235,800	123,953	359,753	373,890	(14,137)	677,156	7,869,745
2001	7,869,745	7,854,132	15,613	1,924,445	248,494	131,440	379,933	407,460	(27,527)	738,911	8,581,128
2002	8,581,128	8,547,604	33,524	2,040,682	261,878	139,379	401,257	443,542	(42,286)	805,152	9,343,995
2003	9,343,995	9,290,693	53,302	2,163,939	273,492	147,797	421,289	482,308	(61,019)	876,057	10,159,033
2004	10,159,033	10,086,562	72,471	2,294,641	285,511	156,724	442,235	523,943	(81,708)	951,780	11,029,105
2005	11,029,105	10,938,559	90,545	2,433,237	298,048	166,190	464,238	568,643	(104,406)	1,032,589	11,957,288

* 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
1990	97.2	12.00%	6.83%	18.83%	14.38%	1.59%	9.00%
1991	97.1	14.20%	6.83%	21.03%	15.04%	2.04%	9.00%
1992	97.7	13.58%	6.83%	20.41%	15.70%	1.53%	9.00%
1993	98.0	13.61%	6.83%	20.44%	16.35%	1.27%	9.00%
1994	98.4	13.49%	6.83%	20.32%	16.98%	0.99%	9.00%
1995	98.7	13.41%	6.83%	20.24%	17.61%	0.75%	9.00%
1996	99.0	13.32%	6.83%	20.15%	18.23%	0.53%	9.00%
1997	99.3	13.24%	6.83%	20.07%	18.83%	0.33%	9.00%
1998	99.5	13.16%	6.83%	19.99%	19.43%	0.14%	9.00%
1999	99.8	13.07%	6.83%	19.90%	20.02%	-0.03%	9.00%
2000	100.0	12.99%	6.83%	19.82%	20.60%	-0.19%	9.00%
2001	100.2	12.91%	6.83%	19.74%	21.17%	-0.34%	9.00%
2002	100.4	12.83%	6.83%	19.66%	21.74%	-0.47%	9.00%
2003	100.6	12.64%	6.83%	19.47%	22.29%	-0.63%	9.00%
2004	100.7	12.44%	6.83%	19.27%	22.83%	-0.77%	9.00%
2005	100.8	12.25%	6.83%	19.08%	23.37%	-0.91%	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)

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
1990	2,677,486	2,753,518	(76,032)	1,009,575	121,149	68,954	190,103	145,135	44,968	283,384	3,005,839
1991	3,005,839	3,066,015	(60,176)	1,070,553	152,019	73,119	225,137	161,043	64,095	318,818	3,388,751
1992	3,388,751	3,403,079	(14,328)	1,135,215	154,162	77,535	231,697	178,226	53,471	358,492	3,800,715
1993	3,800,715	3,766,380	34,335	1,203,782	160,765	82,218	242,983	196,776	46,208	401,385	4,248,308
1994	4,248,308	4,157,687	90,621	1,276,490	165,278	87,184	252,463	216,788	35,675	447,856	4,731,838
1995	4,731,838	4,578,879	152,959	1,353,590	164,559	92,450	257,010	238,367	18,643	497,775	5,248,256
1996	5,248,256	5,031,951	216,305	1,435,347	160,121	98,034	258,155	261,623	(3,468)	550,894	5,795,682
1997	5,795,682	5,519,018	276,665	1,522,042	154,711	103,955	258,666	286,673	(28,007)	607,146	6,374,821
1998	6,374,821	6,042,320	332,501	1,613,973	149,705	110,234	259,939	313,644	(53,704)	666,671	6,987,788
1999	6,987,788	6,604,236	383,552	1,711,457	146,204	116,893	263,096	342,668	(79,572)	729,739	7,637,955
2000	7,637,955	7,207,284	430,671	1,814,829	144,657	123,953	268,610	373,890	(105,280)	796,721	8,329,397
2001	8,329,397	7,854,132	475,265	1,924,445	145,182	131,440	276,621	407,460	(130,839)	868,045	9,066,602
2002	9,066,602	8,547,604	518,998	2,040,682	147,598	139,379	286,976	443,542	(156,566)	944,165	9,854,201
2003	9,854,201	9,290,693	563,508	2,163,939	151,585	147,797	299,382	482,308	(182,927)	1,025,545	10,696,819
2004	10,696,819	10,086,562	610,257	2,294,641	156,755	156,724	313,479	523,943	(210,464)	1,112,643	11,598,998
2005	11,598,998	10,938,559	660,438	2,433,237	162,732	166,190	328,922	568,643	(239,721)	1,205,909	12,565,185

* 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
1990	97.2	12.00%	6.83%	18.83%	14.38%	1.59%	10.00%
1991	98.0	14.20%	6.83%	21.03%	15.04%	2.01%	10.00%
1992	99.6	13.58%	6.83%	20.41%	15.70%	1.49%	10.00%
1993	100.9	13.35%	6.83%	20.18%	16.35%	1.15%	10.00%
1994	102.2	12.95%	6.83%	19.78%	16.98%	0.80%	10.00%
1995	103.3	12.16%	6.83%	18.99%	17.61%	0.37%	10.00%
1996	104.3	11.16%	6.83%	17.99%	18.23%	-0.06%	10.00%
1997	105.0	10.16%	6.83%	16.99%	18.83%	-0.46%	10.00%
1998	105.5	9.28%	6.83%	16.11%	19.43%	-0.81%	10.00%
1999	105.8	8.54%	6.83%	15.37%	20.02%	-1.09%	10.00%
2000	106.0	7.97%	6.83%	14.80%	20.60%	-1.32%	10.00%
2001	106.1	7.54%	6.83%	14.37%	21.17%	-1.51%	10.00%
2002	106.1	7.23%	6.83%	14.06%	21.74%	-1.66%	10.00%
2003	106.1	7.01%	6.83%	13.84%	22.29%	-1.78%	10.00%
2004	106.1	6.83%	6.83%	13.66%	22.83%	-1.89%	10.00%
2005	106.0	6.69%	6.83%	13.52%	23.37%	-1.99%	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)

	--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
1990	2,677,486	2,753,518	(76,032)	1,000,054	120,007	68,304	188,310	145,135	43,175	253,760	2,974,422
1991	2,974,422	3,049,974	(75,552)	1,050,457	149,165	71,746	220,911	160,337	60,574	282,470	3,317,466
1992	3,317,466	3,367,319	(49,853)	1,103,400	149,842	75,362	225,204	176,653	48,551	314,193	3,680,210
1993	3,680,210	3,706,780	(26,570)	1,159,011	156,487	79,160	235,647	194,153	41,494	347,991	4,069,695
1994	4,069,695	4,069,644	51	1,217,426	161,333	83,150	244,483	212,914	31,569	384,175	4,485,439
1995	4,485,439	4,457,259	28,180	1,278,784	166,806	87,341	254,147	233,016	21,131	422,806	4,929,377
1996	4,929,377	4,871,044	58,333	1,343,235	172,324	91,743	264,067	254,543	9,524	464,037	5,402,938
1997	5,402,938	5,312,483	90,455	1,410,934	173,689	96,367	270,056	277,586	(7,530)	507,807	5,903,215
1998	5,903,215	5,783,131	120,085	1,482,045	174,966	101,224	276,189	302,239	(26,050)	554,025	6,431,191
1999	6,431,191	6,284,617	146,574	1,556,740	176,190	106,325	282,515	328,605	(46,090)	602,779	6,987,880
2000	6,987,880	6,818,646	169,234	1,635,199	178,545	111,684	290,230	356,790	(66,560)	654,215	7,575,535
2001	7,575,535	7,386,999	188,535	1,717,613	182,226	117,313	299,539	386,907	(87,368)	708,547	8,196,714
2002	8,196,714	7,991,540	205,175	1,804,181	187,435	123,226	310,661	419,075	(108,415)	766,022	8,854,322
2003	8,854,322	8,634,211	220,111	1,895,112	194,079	129,436	323,515	453,423	(129,909)	826,903	9,551,316
2004	9,551,316	9,317,042	234,274	1,990,626	202,003	135,960	337,963	490,084	(152,122)	891,456	10,290,650
2005	10,290,650	10,042,148	248,502	2,090,953	210,988	142,812	353,800	529,201	(175,401)	959,943	11,075,192

* 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
1990	97.2	12.00%	6.83%	18.83%	14.51%	1.53%	9.00%
1991	97.5	14.20%	6.83%	21.03%	15.26%	1.93%	9.00%
1992	98.5	13.58%	6.83%	20.41%	16.01%	1.39%	9.00%
1993	99.3	13.50%	6.83%	20.33%	16.75%	1.07%	9.00%
1994	100.0	13.25%	6.83%	20.08%	17.49%	0.74%	9.00%
1995	100.6	13.04%	6.83%	19.87%	18.22%	0.45%	9.00%
1996	101.2	12.83%	6.83%	19.66%	18.95%	0.18%	9.00%
1997	101.7	12.31%	6.83%	19.14%	19.67%	-0.13%	9.00%
1998	102.1	11.81%	6.83%	18.64%	20.39%	-0.42%	9.00%
1999	102.3	11.32%	6.83%	18.15%	21.11%	-0.69%	9.00%
2000	102.5	10.92%	6.83%	17.75%	21.82%	-0.92%	9.00%
2001	102.6	10.61%	6.83%	17.44%	22.53%	-1.11%	9.00%
2002	102.6	10.39%	6.83%	17.22%	23.23%	-1.27%	9.00%
2003	102.5	10.24%	6.83%	17.07%	23.93%	-1.41%	9.00%
2004	102.5	10.15%	6.83%	16.98%	24.62%	-1.54%	9.00%
2005	102.5	10.09%	6.83%	16.92%	25.31%	-1.64%	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)

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
1990	2,677,486	2,753,518	(76,032)	1,000,054	120,007	68,304	188,310	145,135	43,175	283,295	3,003,956
1991	3,003,956	3,049,974	(46,017)	1,050,457	149,165	71,746	220,911	160,337	60,574	318,444	3,382,974
1992	3,382,974	3,367,319	15,655	1,103,400	149,842	75,362	225,204	176,653	48,551	357,640	3,789,166
1993	3,789,166	3,706,780	82,385	1,159,011	153,443	79,160	232,604	194,153	38,451	399,785	4,227,401
1994	4,227,401	4,069,644	157,757	1,217,426	152,122	83,150	235,272	212,914	22,358	444,995	4,694,754
1995	4,694,754	4,457,259	237,494	1,278,784	142,628	87,341	229,969	233,016	(3,047)	492,797	5,184,504
1996	5,184,504	4,871,044	313,460	1,343,235	131,282	91,743	223,025	254,543	(31,517)	542,797	5,695,784
1997	5,695,784	5,312,483	383,301	1,410,934	119,218	96,367	215,584	277,586	(62,001)	594,957	6,228,740
1998	6,228,740	5,783,131	445,609	1,482,045	108,572	101,224	209,796	302,239	(92,444)	649,395	6,785,691
1999	6,785,691	6,284,617	501,074	1,556,740	99,980	106,325	206,305	328,605	(122,300)	706,383	7,369,774
2000	7,369,774	6,818,646	551,128	1,635,199	93,831	111,684	205,515	356,790	(151,274)	766,263	7,984,762
2001	7,984,762	7,386,999	597,763	1,717,613	89,971	117,313	207,284	386,907	(179,623)	829,419	8,634,558
2002	8,634,558	7,991,540	643,019	1,804,181	88,052	123,226	211,277	419,075	(207,798)	896,239	9,322,998
2003	9,322,998	8,634,211	688,788	1,895,112	87,582	129,436	217,018	453,423	(236,405)	967,095	10,053,688
2004	10,053,688	9,317,042	736,646	1,990,626	88,059	135,960	224,019	490,084	(266,066)	1,042,334	10,829,956
2005	10,829,956	10,042,148	787,808	2,090,953	89,020	142,812	231,832	529,201	(297,369)	1,122,277	11,654,863

* 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
1990	97.2	12.00%	6.83%	18.83%	14.51%	1.52%	10.00%
1991	98.5	14.20%	6.83%	21.03%	15.26%	1.90%	10.00%
1992	100.5	13.58%	6.83%	20.41%	16.01%	1.36%	10.00%
1993	102.2	13.24%	6.83%	20.07%	16.75%	0.96%	10.00%
1994	103.9	12.50%	6.83%	19.33%	17.49%	0.50%	10.00%
1995	105.3	11.15%	6.83%	17.98%	18.22%	-0.06%	10.00%
1996	106.4	9.77%	6.83%	16.60%	18.95%	-0.58%	10.00%
1997	107.2	8.45%	6.83%	15.28%	19.67%	-1.04%	10.00%
1998	107.7	7.33%	6.83%	14.16%	20.39%	-1.42%	10.00%
1999	108.0	6.42%	6.83%	13.25%	21.11%	-1.73%	10.00%
2000	108.1	5.74%	6.83%	12.57%	21.82%	-1.97%	10.00%
2001	108.1	5.24%	6.83%	12.07%	22.53%	-2.17%	10.00%
2002	108.0	4.88%	6.83%	11.71%	23.23%	-2.32%	10.00%
2003	108.0	4.62%	6.83%	11.45%	23.93%	-2.44%	10.00%
2004	107.9	4.42%	6.83%	11.25%	24.62%	-2.55%	10.00%
2005	107.8	4.26%	6.83%	11.09%	25.31%	-2.65%	10.00%