



**State of Alaska  
Public Employees' Retirement System**

**Supplement to the Actuarial Valuation Report  
as of June 30, 1991**

**Individual Employer Information**

**Prepared by:**

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

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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 FY94.

Section 1.3 compares FY93 and FY94 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 - FY94  
For Police and Fire Members  
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	10.18%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 235,161
(2) Adjusted Assets (excluding retirees)	165,064
(3) Total Unfunded Liability, (1) - (2)	70,097
(4) Amortization Factor (25 years)	10.902097
(5) Past Service Cost, (3) / (4)	\$ 6,430
(6) Total Salaries	91,372
(7) Past Service Rate, (5) / (6)	7.04%
<u>Total Employer Contribution Rate</u>	17.22%

**1.1(b) Development of Average Employer Contribution Rate - FY94  
For "Other" Members  
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	10.18%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 887,007
(2) Adjusted Assets (excluding retirees)	622,606
(3) Total Unfunded Liability, (1) - (2)	264,401
(4) Amortization Factor (25 years)	10.902097
(5) Past Service Cost, (3) / (4)	\$ 24,252
(6) Total Salaries	463,245
(7) Past Service Rate, (5) / (6)	5.24%
<u>Total Employer Contribution Rate</u>	15.42%

# 1.2 PERS Contribution Rates For Fiscal Year 1994

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEAR 1994

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
1 STATE OF ALASKA	1122167705	787669502	334498203	554616644	10.18	5.53	15.71	
2 SOUTHWEST REGION SCHOOL DISTRICT	2356184	3016096	-659912	1749164	10.18	-8.86	1.32	
3 ANNETTE ISLAND SCHOOL DISTRICT	1341063	1517607	-176544	616543	10.18	-6.73	3.45	
4 BERING STRAITS SCHOOL DISTRICT	6568737	7578339	-1009602	4930849	10.18	-4.81	5.37	
5 CHATHAM SCHOOL DISTRICT	967067	1023814	-56747	585888	10.18	-2.27	7.91	
6 ALASKA MUNICIPAL LEAGUE	239490	-286170	525660	227804	10.18	21.17	31.35	
7 VALDEZ, CITY OF	8496884	9112557	-615673	4631716	10.18	-3.12	7.06	
8 JUNEAU BOROUGH SCHOOL DISTRICT	8376468	6935322	1441146	5192398	10.18	2.55	12.73	
9 MATANUSKA-SUSITNA BOROUGH	8508514	12394117	-3885603	4433557	10.18	0.51	10.69	1
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	17857435	13033823	4823612	12301566	10.18	0.51	10.69	1
11 ANCHORAGE SCHOOL DISTRICT	86570013	66076489	20493524	42108706	10.18	4.46	14.64	
12 COPPER RIVER SCHOOL DISTRICT	1359759	1309411	50348	916389	10.18	0.50	10.68	
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	128924311	128427537	496774	64761663	10.18	0.62	10.80	3
14 HAINES, CITY OF	1129648	1265975	-136327	719139	10.18	-4.45	5.73	
15 KENAI, CITY OF	9099593	10001103	-901510	3377059	10.18	-6.27	3.91	
16 FAIRBANKS NORTH STAR BOROUGH	17786654	23967925	-6181271	9503751	10.18	-4.42	5.76	4
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	27565243	26002832	1562411	15045970	10.18	-4.42	5.76	4
18 RAILBELT SCHOOL DISTRICT	1344361	1478388	-134027	559724	10.18	-5.62	4.56	
19 UNIVERSITY OF AK - GEO. INSTITUTE	7542871	3433939	4108932	3461085	10.18	0.62	10.80	3
20 CITY AND BOROUGH OF SITKA	8463868	5366419	3097449	4509365	10.18	6.30	16.48	
21 CHUGACH REGIONAL SCHOOL DISTRICT	352396	451724	-99328	373476	10.18	-6.25	3.93	
22 KETCHIKAN GATEWAY BOROUGH	3984106	3644208	339898	1988925	10.18	1.57	11.75	
23 SOLDOTNA, CITY OF	3767269	2960380	806889	1560476	10.18	4.74	14.92	
24 IDITAROD AREA SCHOOL DISTRICT	2589360	3068645	-479285	1509095	10.18	-7.46	2.72	
25 KUSPUK SCHOOL DISTRICT	2172345	2389537	-217192	1324601	10.18	-3.85	6.33	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEAR 1994

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
26 CITY AND BOROUGH OF JUNEAU	37955213	34372093	3583120	16649789	10.18	1.97	12.15	
27 ALASKA STATE HOUSING AUTHORITY	6453319	5698896	754423	4944012	10.18	1.40	11.58	
28 KODIAK, CITY OF	8723425	8204756	518669	3976032	10.18	1.20	11.38	
29 FAIRBANKS, CITY OF	27905293	-1358293	29263586	8206764	10.18	12.80	22.98	5
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	14481831	23218470	-8736639	6505475	10.18	12.80	22.98	5
31 WASILLA, CITY OF	1006173	950613	55560	601338	10.18	0.85	11.03	
32 SKAGWAY, CITY OF	673349	826680	-153331	537784	10.18	-6.70	3.48	
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	2551471	2063393	488078	1151592	10.18	3.89	14.07	
34 PALMER, CITY OF	3029321	2593076	436245	1668185	10.18	2.40	12.58	
35 WRANGELL, CITY OF	2651743	2221763	429980	1599993	10.18	2.47	12.65	
36 BETHEL, CITY OF	704235	1233981	-529746	232524	10.18	-10.18	0.00	
37 VALDEZ CITY SCHOOLS	2742634	2490725	251909	1453573	10.18	1.59	11.77	
38 HOONAH CITY SCHOOLS	593601	-211469	805070	274329	10.18	26.92	37.10	
39 NOME, CITY OF	3928699	4038590	-109891	1512894	10.18	-1.71	8.47	
40 KOTZEBUE, CITY OF	2438187	3834714	-1396527	1846842	10.18	-10.18	0.00	
41 GALENA CITY SCHOOLS	599721	763510	-163789	371824	10.18	-10.18	0.00	
43 PETERSBURG, CITY OF	6092746	3077254	3015492	2466564	10.18	5.76	15.94	6
44 BRISTOL BAY BOROUGH	1496080	1293922	202158	1087687	10.18	1.70	11.88	
45 NORTH SLOPE BOROUGH	44826473	53560505	-8734032	38672501	10.18	-5.30	4.88	
46 WRANGELL CITY SCHOOLS	688371	571343	117028	452926	10.18	2.37	12.55	
48 CORDOVA, CITY OF	3254837	2921386	333451	1521661	10.18	2.01	12.19	
49 NOME CITY SCHOOLS	1456837	1688016	-231179	741618	10.18	-7.32	2.86	
51 KING COVE, CITY OF	657956	945161	-287205	708033	10.18	-9.53	0.65	
52 ALASKA HOUSING FINANCE CORPORATION	3600968	4000419	-399451	4524892	10.18	-2.07	8.11	
53 LOWER YUKON SCHOOL DISTRICT	7325194	7860769	-535575	3982631	10.18	-3.16	7.02	



STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEAR 1994

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
54 NORTHWEST ARCTIC SCHOOL DISTRICT	7283044	11730706	-4447662	5713869	10.18	-10.18	0.00	
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	1109417	1026486	82931	474850	10.18	1.60	11.78	
56 PRIBILOF REGION SCHOOL DISTRICT	719021	800740	-81719	425872	10.18	-4.51	5.67	
57 LOWER KUSKOKWIM SCHOOL DISTRICT	16072528	18375426	-2302898	12093454	10.18	-4.47	5.71	
58 KODIAK ISLAND SCHOOL DISTRICT	5411840	4822424	589416	2935519	10.18	1.84	12.02	
59 YUKON FLATS SCHOOL DISTRICT	1579171	2409687	-830516	1046130	10.18	-10.18	0.00	
60 YUKON-KOYUKOK SCHOOL DISTRICT	2147808	3841902	-1694094	1552958	10.18	-10.18	0.00	
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	9511823	9905673	-393850	7794307	10.18	-1.19	8.99	
62 ALEUTIAN REGION SCHOOL DISTRICT	474158	1003038	-528880	73032	10.18	-10.18	0.00	
63 CORDOVA COMMUNITY HOSPITAL	1068100	1157586	-89486	836184	10.18	-2.51	7.67	
64 LAKE AND PENINSULA SCHOOL DISTRICT	1500605	1703048	-202443	1418162	10.18	-3.35	6.83	
65 SITKA COMMUNITY HOSPITAL	3530932	3387714	143218	2206688	10.18	0.60	10.78	
66 TANANA CITY SCHOOL DISTRICT	284442	290357	-5915	266974	10.18	-0.52	9.66	
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	820728	952640	-131912	451690	10.18	-6.86	3.32	
68 HYDABURG CITY SCHOOLS	261628	266938	-5310	194415	10.18	-0.64	9.54	
69 TANANA, CITY OF	243550	454623	-211073	277462	10.18	-10.18	0.00	
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	892958	1066150	-173192	458675	10.18	-8.87	1.31	
71 BARROW, CITY OF	632729	899970	-267241	850300	10.18	-7.38	2.80	
72 ST. PAUL, CITY OF	760356	1169013	-408657	646647	10.18	-10.18	0.00	
73 ANCHORAGE, MUNICIPALITY OF	186306779	168221864	18084915	77246441	10.18	2.15	12.33	
74 KODIAK ISLAND BOROUGH	3002987	2930971	72016	2015719	10.18	0.33	10.51	
75 NOME JOINT UTILITIES	975987	1655539	-679552	647206	10.18	-10.18	0.00	
76 SAND POINT, CITY OF	580909	506053	74856	506577	10.18	1.36	11.54	
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	3484521	2231902	1252619	2362693	10.18	4.86	15.04	
78 DILLINGHAM, CITY OF	1584867	1939632	-354765	1404439	10.18	-5.93	4.25	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEAR 1994

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
79 UNALASKA, CITY OF	3099847	4707526	-1607679	2939157	10.18	-10.18	0.00	
80 KENAI PENINSULA BOROUGH	12359645	10583411	1776234	7720700	10.18	2.11	12.29	
81 KETCHIKAN, CITY OF	10679715	3147986	7531729	5344525	10.18	12.93	23.11	
82 SEWARD, CITY OF	4759456	5001539	-242083	2513993	10.18	-2.26	7.92	
83 FORT YUKON, CITY OF	310754	420797	-110043	117196	10.18	-10.18	0.00	
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	1222950	940141	282809	478038	10.18	5.43	15.61	
85 CORDOVA PUBLIC SCHOOLS	1286850	960659	326191	631695	10.18	4.74	14.92	
86 CRAIG, CITY OF	777629	833683	-56054	502508	10.18	-2.62	7.56	
87 PETERSBURG GENERAL HOSPITAL	1643150	2064448	-421298	1020138	10.18	5.76	15.94	6
90 KENAI PENINSULA SCHOOL DISTRICT	15166462	10978204	4188258	9483393	10.18	4.05	14.23	
91 NORTH POLE, CITY OF	1764112	2407542	-643430	1083263	10.18	-10.18	0.00	
92 GALENA, CITY OF	1047279	1602301	-555022	632371	10.18	-10.18	0.00	
93 NENANA, CITY OF	380775	493495	-112720	190525	10.18	-10.18	0.00	
94 HAINES BOROUGH	251319	261009	-9690	168743	10.18	-1.35	8.83	
96 NENANA CITY PUBLIC SCHOOLS	438281	526799	-88518	143431	10.18	-10.18	0.00	
A0 UNALAKLEET, CITY OF (TERMINATED)	210176	222322	-12146	0	NO ACTIVE EMPLOYEES			
A1 SAXMAN, CITY OF	212737	131436	81301	44193	10.18	16.87	27.05	
A2 HOONAH, CITY OF	321469	550519	-229050	263099	10.18	-10.18	0.00	
A3 PELICAN, CITY OF	146850	165074	-18224	154689	10.18	-2.77	7.41	
A5 WHITTIER, CITY OF	542752	685522	-142770	557515	10.18	-6.01	4.17	
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	429410	551144	-121734	493662	10.18	-5.79	4.39	
A7 CRAIG SCHOOL DISTRICT	131125	147406	-16281	88893	10.18	-4.30	5.88	
A8 DILLINGHAM CITY SCHOOL DISTRICT	1273585	926875	346710	757192	10.18	4.20	14.38	
A9 THORNE BAY, CITY OF	186073	237999	-51926	175113	10.18	-6.96	3.22	
AB AKUTAN, CITY OF	207653	196430	11223	183447	10.18	0.56	10.74	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEAR 1994

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
AC UNALASKA CITY SCHOOL DISTRICT	97247	145959	-48712	107959	10.18	-10.18	0.00	
AE KASHUNAMIUT SCHOOL DISTRICT	480344	490966	-10622	453404	10.18	-0.55	9.63	
AF SEWARD GENERAL HOSPITAL	1223026	-272807	1495833	761228	10.18	18.02	28.20	
B0 WAINWRIGHT, CITY OF	290796	180684	110112	155192	10.18	6.51	16.69	
B1 ST. MARY'S, CITY OF	143387	178744	-35357	160958	10.18	-5.16	5.02	
B2 HOMER, CITY OF	5032650	4783395	249255	2514857	10.18	0.91	11.09	
B3 RUBY, CITY OF	52566	82864	-30298	45918	10.18	-10.18	0.00	
B4 EMMONAK, CITY OF	151717	128474	23243	2860	10.18	74.54	84.72	
B5 SPECIAL EDUCATION SERVICE AGENCY	184802	224329	-39527	266005	10.18	-3.49	6.69	
B6 BARTLETT MEMORIAL HOSPITAL	6393944	6002796	391148	6947793	10.18	0.52	10.70	
B7 NORTHWEST ARTIC BOROUGH	263643	350541	-86898	516973	10.18	-3.95	6.23	
B8 ST. MARY'S SCHOOL DISTRICT	713211	797156	-83945	407982	10.18	-4.83	5.35	
B9 SELAWIK CITY COUNCIL	27230	-17893	45123	18580	10.18	22.28	32.46	
BB BRISTOL BAY HOUSING AUTHORITY	126969	226979	-100010	135771	10.18	-10.18	0.00	
BC COPPER RIVER BASIN HOUSING AUTHORITY	136716	109777	26939	173686	10.18	1.42	11.60	
BD SKAGWAY CITY SCHOOL DISTRICT	364845	182188	182657	159903	10.18	10.48	20.66	
BE HOOPER BAY, CITY OF	54973	48333	6640	30096	10.18	2.02	12.20	
BF KLAHOCK, CITY OF	380913	218340	162573	169142	10.18	8.82	19.00	
C0 PETERSBURG PUBLIC SCHOOLS	292748	387414	-94666	492231	10.18	5.76	15.94	6
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	82607	66534	16073	40841	10.18	3.61	13.79	
C5 ALEUTIANS EAST BOROUGH	138840	122716	16124	312395	10.18	0.47	10.65	
C6 KIVALINA, CITY OF	15952	22725	-6773	41089	10.18	-3.87	6.31	
C7 BERING STRAITS CRSA	28354	63328	-34974	25000	10.18	-10.18	0.00	
C8 SHISHMAREF, CITY OF	4957	7401	-2444	12228	10.18	-4.69	5.49	
C9 ADAK REGION SCHOOL DISTRICT	93462	57599	35863	67136	10.18	4.90	15.08	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEAR 1994

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
CA HUSLIA, CITY OF	26350	40791	-14441	70162	10.18	-4.83	5.35	
CB MOUNTAIN VILLAGE, CITY OF	22517	60215	-37698	57236	10.18	-10.18	0.00	
CC KALTAG, CITY OF	9838	8149	1689	16460	10.18	0.94	11.12	
CD KOYUK, CITY OF	13987	7677	6310	11811	10.18	4.90	15.08	
CF HAINES BOROUGH SCHOOL DISTRICT	95705	117350	-21645	330507	10.18	-1.54	8.64	
DO NOORVIK, CITY OF	36913	52850	-15937	119910	10.18	-3.12	7.06	
D1 ELIM, CITY OF	5957	6190	-233	12377	10.18	-0.44	9.74	
D2 ATKA, CITY OF	1118	6304	-5186	0	10.18	-10.18	0.00	
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	373488	250415	123073	589555	10.18	1.91	12.09	
D4 ALEUTIANS WEST CRSA	14363	18800	-4437	43050	10.18	-2.42	7.76	
D5 DELTA/GREELY SCHOOL DISTRICT	340187	363469	-23282	889175	10.18	-0.61	9.57	
D6 LAKE AND PENINSULA BOROUGH	116726	90783	25943	105568	10.18	2.25	12.43	
D7 YAKUTAT, CITY OF	164563	157609	6954	226543	10.18	0.28	10.46	
D8 UNALAKLEET, CITY OF	72772	82733	-9961	161607	10.18	-1.45	8.73	
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	0	3613	-3613	0	NO ACTIVE EMPLOYEES			
DA Klawock CITY SCHOOL DISTRICT	112995	129303	-16308	267777	10.18	-1.43	8.75	
DB OLD HARBOR, CITY OF	5713	2793	2920	8872	10.18	3.02	13.20	
DC GRAYLING, CITY OF	19099	14206	4893	36955	10.18	1.21	11.39	
DD MEKORYUK, CITY OF	3767	1010	2757	2672	10.18	9.46	19.64	
DE ALASKA GATEWAY SCHOOL DISTRICT	166174	181537	-15363	860697	10.18	-0.42	9.76	
DF SAINT GEORGE, CITY OF	685831	94325	591506	108072	10.18	50.20	60.38	
EO PELICAN CITY SCHOOL DISTRICT	20594	38950	-18356	114765	10.18	-3.76	6.42	
TERMINATED EMPLOYERS	1726476	1726476	0	3469736	0.00	0.00	0.00	
STATE & POLITICAL SUBDIVISION TOTALS	1995270995	1598247002	397023993	1027807492	10.18	3.54	13.72	

### **1.3 PERS Contribution Rates For Fiscal Years 1993 & 1994**

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1993 & 1994

	-----FY93-----				-----FY94-----				CHANGE IN TOTAL RATE	5% CAP	FY94 ADJUSTED RATE
	CONSOL RATE	PAST RATE	SRV TOTAL RATE	ADJ RATE	CONSOL RATE	PAST RATE	SRV TOTAL RATE	ADJ RATE			
1 STATE OF ALASKA	12.83	2.17	15.00	15.00	10.18	5.53	15.71	0.71		15.71	
2 SOUTHWEST REGION SCHOOL DISTRICT	12.83	-8.27	4.56	4.56	10.18	-8.86	1.32	-3.24		1.32	
3 ANNETTE ISLAND SCHOOL DISTRICT	12.83	-2.94	9.89	9.89	10.18	-6.73	3.45	-6.44	-5.00	4.89	
4 BERING STRAITS SCHOOL DISTRICT	12.83	-4.86	7.97	7.97	10.18	-4.81	5.37	-2.60		5.37	
5 CHATHAM SCHOOL DISTRICT	12.83	-0.87	11.96	11.96	10.18	-2.27	7.91	-4.05		7.91	
6 ALASKA MUNICIPAL LEAGUE	12.83	12.86	25.69	10.00	10.18	21.17	31.35	21.35	+5.00	15.00	
7 VALDEZ, CITY OF	12.83	-3.39	9.44	9.44	10.18	-3.12	7.06	-2.38		7.06	
8 JUNEAU BOROUGH SCHOOL DISTRICT	12.83	0.77	13.60	13.60	10.18	2.55	12.73	-0.87		12.73	
9 MATANUSKA-SUSITNA BOROUGH	12.83	-4.43	8.40	8.40	10.18	0.51	10.69	2.29		10.69	
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	12.83	-4.43	8.40	8.40	10.18	0.51	10.69	2.29		10.69	
11 ANCHORAGE SCHOOL DISTRICT	12.83	2.06	14.89	14.89	10.18	4.46	14.64	-0.25		14.64	
12 COPPER RIVER SCHOOL DISTRICT	12.83	-3.69	9.14	9.14	10.18	0.50	10.68	1.54		10.68	
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	12.83	-6.08	6.75	6.75	10.18	0.62	10.80	4.05		10.80	
14 HAINES, CITY OF	12.83	-12.83	0.00	0.00	10.18	-4.45	5.73	5.73	+5.00	5.00	
15 KENAI, CITY OF	12.83	-12.83	0.00	0.00	10.18	-6.27	3.91	3.91		3.91	
16 FAIRBANKS NORTH STAR BOROUGH	12.83	-10.97	1.86	1.86	10.18	-4.42	5.76	3.90		5.76	
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	12.83	-10.97	1.86	1.86	10.18	-4.42	5.76	3.90		5.76	
18 RAILBELT SCHOOL DISTRICT	12.83	-12.39	0.44	0.44	10.18	-5.62	4.56	4.12		4.56	
19 UNIVERSITY OF AK - GEO. INSTITUTE	12.83	-6.08	6.75	6.75	10.18	0.62	10.80	4.05		10.80	
20 CITY AND BOROUGH OF SITKA	12.83	3.32	16.15	16.15	10.18	6.30	16.48	0.33		16.48	
21 CHUGACH REGIONAL SCHOOL DISTRICT	12.83	-11.14	1.69	1.69	10.18	-6.25	3.93	2.24		3.93	
22 KETCHIKAN GATEWAY BOROUGH	12.83	-8.18	4.65	7.81	10.18	1.57	11.75	3.94		11.75	
23 SOLDOTNA, CITY OF	12.83	3.21	16.04	16.04	10.18	4.74	14.92	-1.12		14.92	
24 IDITAROD AREA SCHOOL DISTRICT	12.83	-5.27	7.56	7.56	10.18	-7.46	2.72	-4.84		2.72	
25 KUSPUK SCHOOL DISTRICT	12.83	-10.87	1.96	1.96	10.18	-3.85	6.33	4.37		6.33	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1993 & 1994

	-----FY93-----				-----FY94-----				CHANGE IN TOTAL RATE	5% CAP	FY94 ADJUSTED RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	ADJ RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE				
26 CITY AND BOROUGH OF JUNEAU	12.83	-1.37	11.46	11.46	10.18	1.97	12.15	0.69		12.15	
27 ALASKA STATE HOUSING AUTHORITY	12.83	0.83	13.66	13.66	10.18	1.40	11.58	-2.08		11.58	
28 KODIAK, CITY OF	12.83	-0.12	12.71	12.71	10.18	1.20	11.38	-1.33		11.38	
29 FAIRBANKS, CITY OF	12.83	5.54	18.37	18.37	10.18	12.80	22.98	4.61		22.98	
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	12.83	5.54	18.37	18.37	10.18	12.80	22.98	4.61		22.98	
31 WASILLA, CITY OF	12.83	-1.94	10.89	10.89	10.18	0.85	11.03	0.14		11.03	
32 SKAGWAY, CITY OF	12.83	-12.83	0.00	0.00	10.18	-6.70	3.48	3.48		3.48	
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	12.83	0.71	13.54	11.94	10.18	3.89	14.07	2.13		14.07	
34 PALMER, CITY OF	12.83	1.99	14.82	14.82	10.18	2.40	12.58	-2.24		12.58	
35 WRANGELL, CITY OF	12.83	-0.50	12.33	12.33	10.18	2.47	12.65	0.32		12.65	
36 BETHEL, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00	
37 VALDEZ CITY SCHOOLS	12.83	-4.01	8.82	8.82	10.18	1.59	11.77	2.95		11.77	
38 HOONAH CITY SCHOOLS	12.83	14.87	27.70	27.70	10.18	26.92	37.10	9.40	+5.00	32.70	
39 NOME, CITY OF	12.83	-9.93	2.90	5.87	10.18	-1.71	8.47	2.60		8.47	
40 KOTZEBUE, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00	
41 GALENA CITY SCHOOLS	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00	
43 PETERSBURG, CITY OF	12.83	3.30	16.13	16.13	10.18	5.76	15.94	-0.19		15.94	
44 BRISTOL BAY BOROUGH	12.83	-1.01	11.82	11.82	10.18	1.70	11.88	0.06		11.88	
45 NORTH SLOPE BOROUGH	12.83	-7.91	4.92	4.92	10.18	-5.30	4.88	-0.04		4.88	
46 WRANGELL CITY SCHOOLS	12.83	-2.80	10.03	10.86	10.18	2.37	12.55	1.69		12.55	
48 CORDOVA, CITY OF	12.83	0.45	13.28	13.28	10.18	2.01	12.19	-1.09		12.19	
49 NOME CITY SCHOOLS	12.83	-12.83	0.00	4.05	10.18	-7.32	2.86	-1.19		2.86	
51 KING COVE, CITY OF	12.83	-12.83	0.00	0.12	10.18	-9.53	0.65	0.53		0.65	
52 ALASKA HOUSING FINANCE CORPORATION	12.83	-3.68	9.15	9.15	10.18	-2.07	8.11	-1.04		8.11	
53 LOWER YUKON SCHOOL DISTRICT	12.83	-2.99	9.84	9.84	10.18	-3.16	7.02	-2.82		7.02	

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1993 & 1994

	FY93				FY94			CHANGE IN TOTAL RATE	5% CAP	FY94 ADJUSTED RATE
	CONSOL RATE	PAST RATE	SRV TOTAL RATE	ADJ RATE	CONSOL RATE	PAST RATE	SRV TOTAL RATE			
54 NORTHWEST ARCTIC SCHOOL DISTRICT	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	12.83	-9.86	2.97	2.97	10.18	1.60	11.78	8.81	+5.00	7.97
56 PRIBILOF REGION SCHOOL DISTRICT	12.83	-7.51	5.32	5.32	10.18	-4.51	5.67	0.35		5.67
57 LOWER KUSKOKWIM SCHOOL DISTRICT	12.83	-3.88	8.95	8.95	10.18	-4.47	5.71	-3.24		5.71
58 KODIAK ISLAND SCHOOL DISTRICT	12.83	-10.98	1.85	3.25	10.18	1.84	12.02	8.77	+5.00	8.25
59 YUKON FLATS SCHOOL DISTRICT	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
60 YUKON-KOYUKOK SCHOOL DISTRICT	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	12.83	-4.90	7.93	7.93	10.18	-1.19	8.99	1.06		8.99
62 ALEUTIAN REGION SCHOOL DISTRICT	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
63 CORDOVA COMMUNITY HOSPITAL	12.83	-12.83	0.00	0.00	10.18	-2.51	7.67	7.67	+5.00	5.00
64 LAKE AND PENINSULA SCHOOL DISTRICT	12.83	-6.59	6.24	6.24	10.18	-3.35	6.83	0.59		6.83
65 SITKA COMMUNITY HOSPITAL	12.83	-3.58	9.25	9.25	10.18	0.60	10.78	1.53		10.78
66 TANANA CITY SCHOOL DISTRICT	12.83	1.89	14.72	14.72	10.18	-0.52	9.66	-5.06	-5.00	9.72
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	12.83	-9.88	2.95	2.95	10.18	-6.86	3.32	0.37		3.32
68 HYDABURG CITY SCHOOLS	12.83	-2.54	10.29	10.29	10.18	-0.64	9.54	-0.75		9.54
69 TANANA, CITY OF	12.83	-11.02	1.81	1.81	10.18	-10.18	0.00	-1.81		0.00
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	12.83	-12.83	0.00	0.00	10.18	-8.87	1.31	1.31		1.31
71 BARROW, CITY OF	12.83	-12.83	0.00	0.00	10.18	-7.38	2.80	2.80		2.80
72 ST. PAUL, CITY OF	12.83	-12.26	0.57	0.57	10.18	-10.18	0.00	-0.57		0.00
73 ANCHORAGE, MUNICIPALITY OF	12.83	-0.52	12.31	12.31	10.18	2.15	12.33	0.02		12.33
74 KODIAK ISLAND BOROUGH	12.83	-3.76	9.07	9.07	10.18	0.33	10.51	1.44		10.51
75 NOME JOINT UTILITIES	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
76 SAND POINT, CITY OF	12.83	1.79	14.62	14.62	10.18	1.36	11.54	-3.08		11.54
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	12.83	4.65	17.48	17.48	10.18	4.86	15.04	-2.44		15.04
78 DILLINGHAM, CITY OF	12.83	-8.08	4.75	4.75	10.18	-5.93	4.25	-0.50		4.25



STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1993 & 1994

	FY93				FY94			CHANGE IN TOTAL RATE	5% CAP	FY94 ADJUSTED RATE
	CONSOL RATE	PAST RATE	SRV TOTAL RATE	ADJ RATE	CONSOL RATE	PAST RATE	SRV TOTAL RATE			
79 UNALASKA, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
80 KENAI PENINSULA BOROUGH	12.83	1.12	13.95	13.95	10.18	2.11	12.29	-1.66		12.29
81 KETCHIKAN, CITY OF	12.83	12.47	25.30	25.30	10.18	12.93	23.11	-2.19		23.11
82 SEWARD, CITY OF	12.83	-5.29	7.54	7.54	10.18	-2.26	7.92	0.38		7.92
83 FORT YUKON, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	12.83	5.06	17.89	17.89	10.18	5.43	15.61	-2.28		15.61
85 CORDOVA PUBLIC SCHOOLS	12.83	3.48	16.31	16.31	10.18	4.74	14.92	-1.39		14.92
86 CRAIG, CITY OF	12.83	-3.09	9.74	9.74	10.18	-2.62	7.56	-2.18		7.56
87 PETERSBURG GENERAL HOSPITAL	12.83	3.30	16.13	16.13	10.18	5.76	15.94	-0.19		15.94
90 KENAI PENINSULA SCHOOL DISTRICT	12.83	2.12	14.95	14.95	10.18	4.05	14.23	-0.72		14.23
91 NORTH POLE, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
92 GALENA, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
93 NENANA, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
94 HAINES BOROUGH	12.83	-6.91	5.92	5.92	10.18	-1.35	8.83	2.91		8.83
96 NENANA CITY PUBLIC SCHOOLS	12.83	-12.83	0.00	1.20	10.18	-10.18	0.00	-1.20		0.00
A0 UNALAKLEET, CITY OF (TERMINATED)	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
A1 SAXMAN, CITY OF	12.83	14.60	27.43	24.43	10.18	16.87	27.05	2.62		27.05
A2 HOONAH, CITY OF	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
A3 PELICAN, CITY OF	12.83	-1.40	11.43	11.43	10.18	-2.77	7.41	-4.02		7.41
A5 WHITTIER, CITY OF	12.83	-4.15	8.68	8.68	10.18	-6.01	4.17	-4.51		4.17
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	12.83	-6.50	6.33	6.33	10.18	-5.79	4.39	-1.94		4.39
A7 CRAIG SCHOOL DISTRICT	12.83	-4.27	8.56	14.53	10.18	-4.30	5.88	-8.65	-5.00	9.53
A8 DILLINGHAM CITY SCHOOL DISTRICT	12.83	4.72	17.55	17.55	10.18	4.20	14.38	-3.17		14.38
A9 THORNE BAY, CITY OF	12.83	-5.05	7.78	7.78	10.18	-6.96	3.22	-4.56		3.22
AB AKUTAN, CITY OF	12.83	-0.89	11.94	11.94	10.18	0.56	10.74	-1.20		10.74

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1993 & 1994

	FY93				FY94			CHANGE IN TOTAL RATE	5% CAP	FY94 ADJUSTED RATE
	CONSOL RATE	PAST RATE	SRV TOTAL RATE	ADJ RATE	CONSOL RATE	PAST RATE	SRV TOTAL RATE			
AC UNALASKA CITY SCHOOL DISTRICT	12.83	-12.49	0.34	1.19	10.18	-10.18	0.00	-1.19		0.00
AE KASHUNAMIUT SCHOOL DISTRICT	12.83	-0.68	12.15	12.15	10.18	-0.55	9.63	-2.52		9.63
AF SEWARD GENERAL HOSPITAL	12.83	13.34	26.17	24.34	10.18	18.02	28.20	3.86		28.20
B0 WAINWRIGHT, CITY OF	12.83	9.22	22.05	21.61	10.18	6.51	16.69	-4.92		16.69
B1 ST. MARY'S, CITY OF	12.83	-6.86	5.97	8.23	10.18	-5.16	5.02	-3.21		5.02
B2 HOMER, CITY OF	12.83	0.86	13.69	13.69	10.18	0.91	11.09	-2.60		11.09
B3 RUBY, CITY OF	12.83	-10.84	1.99	16.42	10.18	-10.18	0.00	-16.42	-5.00	11.42
B4 EMMONAK, CITY OF	12.83	29.52	42.35	24.91	10.18	74.54	84.72	59.81	+5.00	29.91
B5 SPECIAL EDUCATION SERVICE AGENCY	12.83	-1.70	11.13	11.13	10.18	-3.49	6.69	-4.44		6.69
B6 BARTLETT MEMORIAL HOSPITAL	12.83	-0.71	12.12	12.12	10.18	0.52	10.70	-1.42		10.70
B7 NORTHWEST ARTIC BOROUGH	12.83	-4.35	8.48	8.48	10.18	-3.95	6.23	-2.25		6.23
B8 ST. MARY'S SCHOOL DISTRICT	12.83	-1.34	11.49	11.49	10.18	-4.83	5.35	-6.14	-5.00	6.49
B9 SELAWIK CITY COUNCIL	12.83	12.43	25.26	10.00	10.18	22.28	32.46	22.46	+5.00	15.00
BB BRISTOL BAY HOUSING AUTHORITY	12.83	-7.41	5.42	5.42	10.18	-10.18	0.00	-5.42	-5.00	0.42
BC COPPER RIVER BASIN HOUSING AUTHORITY	12.83	-10.04	2.79	9.31	10.18	1.42	11.60	2.29		11.60
BD SKAGWAY CITY SCHOOL DISTRICT	12.83	9.90	22.73	26.95	10.18	10.48	20.66	-6.29	-5.00	21.95
BE HOOPER BAY, CITY OF	12.83	0.52	13.35	13.35	10.18	2.02	12.20	-1.15		12.20
BF KLAHOCK, CITY OF	12.83	10.12	22.95	27.13	10.18	8.82	19.00	-8.13	-5.00	22.13
C0 PETERSBURG PUBLIC SCHOOLS	12.83	3.30	16.13	16.13	10.18	5.76	15.94	-0.19		15.94
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	12.83	1.07	13.90	13.90	10.18	3.61	13.79	-0.11		13.79
C5 ALEUTIANS EAST BOROUGH	12.83	-2.72	10.11	10.11	10.18	0.47	10.65	0.54		10.65
C6 KIVALINA, CITY OF	12.83	-2.01	10.82	10.82	10.18	-3.87	6.31	-4.51		6.31
C7 BERING STRAITS CRSA	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
C8 SHISHMAREF, CITY OF	12.83	-0.33	12.50	12.50	10.18	-4.69	5.49	-7.01	-5.00	7.50
C9 ADAK REGION SCHOOL DISTRICT	12.83	1.04	13.87	16.29	10.18	4.90	15.08	-1.21		15.08

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1993 & 1994

	-----FY93-----				-----FY94-----			CHANGE IN TOTAL RATE	5% CAP	FY94 ADJUSTED RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	ADJ RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE			
CA HUSLIA, CITY OF	12.83	-0.65	12.18	12.18	10.18	-4.83	5.35	-6.83	-5.00	7.18
CB MOUNTAIN VILLAGE, CITY OF	12.83	-0.89	11.94	11.94	10.18	-10.18	0.00	-11.94	-5.00	6.94
CC KALTAG, CITY OF	12.83	0.00	12.83	0.00	10.18	0.94	11.12	11.12	+5.00	5.00
CD KOYUK, CITY OF	12.83	0.00	12.83	0.00	10.18	4.90	15.08	15.08	+5.00	5.00
CF HAINES BOROUGH SCHOOL DISTRICT	12.83	-0.88	11.95	11.95	10.18	-1.54	8.64	-3.31		8.64
DO NOORVIK, CITY OF	12.83	-1.55	11.28	11.28	10.18	-3.12	7.06	-4.22		7.06
D1 ELIM, CITY OF	12.83	0.36	13.19	19.18	10.18	-0.44	9.74	-9.44	-5.00	14.18
D2 ATKA, CITY OF	12.83	1.64	14.47	14.47	10.18	-10.18	0.00	-14.47	-5.00	9.47
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	12.83	1.66	14.49	14.49	10.18	1.91	12.09	-2.40		12.09
D4 ALEUTIANS WEST CRSA	12.83	-1.70	11.13	11.13	10.18	-2.42	7.76	-3.37		7.76
D5 DELTA/GREELY SCHOOL DISTRICT	12.83	-0.87	11.96	11.96	10.18	-0.61	9.57	-2.39		9.57
D6 LAKE AND PENINSULA BOROUGH	12.83	1.81	14.64	14.64	10.18	2.25	12.43	-2.21		12.43
D7 YAKUTAT, CITY OF	12.83	15.78	28.61	28.61	10.18	0.28	10.46	-18.15	-5.00	23.61
D8 UNALAKLEET, CITY OF	12.83	0.05	12.88	12.28	10.18	-1.45	8.73	-3.55		8.73
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	12.83	-12.83	0.00	0.00	10.18	-10.18	0.00	0.00		0.00
DA KLAHOCK CITY SCHOOL DISTRICT	12.83	-2.10	10.73	10.73	10.18	-1.43	8.75	-1.98		8.75
DB OLD HARBOR, CITY OF	12.83	1.06	13.89	13.89	10.18	3.02	13.20	-0.69		13.20
DC GRAYLING, CITY OF	12.83	14.98	27.81	27.81	10.18	1.21	11.39	-16.42	-5.00	22.81
	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
STATE & POLITICAL SUBDIVISION TOTALS	12.83	0.75	13.58	13.58	10.18	3.54	13.72	0.14		13.72

## **1.4 Adjustment to Retiree Reserve as of June 30, 1991**

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, 1991

	RETIREE RESERVE 6-30-90	NET CHANGE IN RESERVE BY 6-30-91	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-91
1 STATE OF ALASKA	606319463.	112193268.	61608764.	780121495.
2 SOUTHWEST REGION SCHOOL DISTRICT	946577.	22093.	83058.	1051728.
3 ANNETTE ISLAND SCHOOL DISTRICT	46002.	-2730.	3710.	46982.
4 BERING STRAITS SCHOOL DISTRICT	616435.	1007482.	139243.	1763160.
5 CHATHAM SCHOOL DISTRICT	85599.	-7793.	6671.	84477.
6 ALASKA MUNICIPAL LEAGUE	448897.	4370.	38865.	492132.
7 VALDEZ, CITY OF	2215009.	426875.	226528.	2868412.
8 JUNEAU BOROUGH SCHOOL DISTRICT	4667649.	536449.	446225.	5650323.
9 MATANUSKA-SUSITNA BOROUGH	3404343.	493919.	334256.	4232518.
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	5438227.	1593034.	602894.	7634155.
11 ANCHORAGE SCHOOL DISTRICT	61816773.	11382655.	6276474.	79475902.
12 COPPER RIVER SCHOOL DISTRICT	551145.	61267.	52511.	664923.
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	42795252.	9436875.	4478636.	56710763.
14 HAINES, CITY OF	521892.	859134.	118416.	1499442.
15 KENAI, CITY OF	929885.	760759.	144964.	1835608.
16 FAIRBANKS NORTH STAR BOROUGH	3770523.	1092935.	417017.	5280475.
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	10696377.	4407613.	1295089.	16399079.
18 RAILBELT SCHOOL DISTRICT	222722.	-17534.	17594.	222782.
19 UNIVERSITY OF AK - GEO. INSTITUTE	5108414.	268790.	461067.	5838271.
20 CITY AND BOROUGH OF SITKA	4684573.	1135463.	499038.	6319074.
21 CHUGACH REGIONAL SCHOOL DISTRICT	10976.	405.	976.	12357.
22 KETCHIKAN GATEWAY BOROUGH	1151303.	-25374.	96543.	1222472.
23 SOLDOTNA, CITY OF	970833.	340514.	112441.	1423788.
24 IDITAROD AREA SCHOOL DISTRICT	94945.	963155.	90727.	1148827.

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, 1991

	RETIREE RESERVE 6-30-90	NET CHANGE IN RESERVE BY 6-30-91	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-91
25 KUSPUK SCHOOL DISTRICT	390182.	450101.	72050.	912333.
26 CITY AND BOROUGH OF JUNEAU	17844029.	2380388.	1734140.	21958557.
27 ALASKA STATE HOUSING AUTHORITY	3395711.	-27085.	288842.	3657468.
28 KODIAK, CITY OF	4152644.	748380.	420238.	5321262.
29 FAIRBANKS, CITY OF	25711973.	1839966.	2362437.	29914376.
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	6821940.	681437.	643376.	8146753.
31 WASILLA, CITY OF	188639.	16697.	17606.	222942.
32 SKAGWAY, CITY OF	260614.	8427.	23069.	292110.
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	2427751.	63492.	213611.	2704854.
34 PALMER, CITY OF	1418397.	103801.	130521.	1652719.
35 WRANGELL, CITY OF	1614873.	984740.	222903.	2822516.
36 BETHEL, CITY OF	107487.	276860.	32956.	417303.
37 VALDEZ CITY SCHOOLS	1185323.	285246.	126094.	1596663.
38 HOONAH CITY SCHOOLS	552884.	406213.	82238.	1041335.
39 NONE, CITY OF	603292.	71299.	57843.	732434.
40 KOTZEBUE, CITY OF	194667.	200102.	33849.	428618.
41 GALENA CITY SCHOOLS	252326.	-4578.	21243.	268991.
43 PETERSBURG, CITY OF	2219212.	-10687.	189370.	2397895.
44 BRISTOL BAY BOROUGH	510457.	346094.	73445.	929996.
45 NORTH SLOPE BOROUGH	8282083.	650796.	765948.	9698827.
46 WRANGELL CITY SCHOOLS	138684.	408555.	46923.	594162.
48 CORDOVA, CITY OF	1193621.	75000.	108778.	1377399.
49 NOME CITY SCHOOLS	710325.	575391.	110243.	1395959.
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, 1991

	RETIREE RESERVE 6-30-90	NET CHANGE IN RESERVE BY 6-30-91	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-91
52 ALASKA HOUSING FINANCE CORPORATION	193067.	6890.	17145.	217102.
53 LOWER YUKON SCHOOL DISTRICT	972171.	452200.	122132.	1546503.
54 NORTHWEST ARCTIC SCHOOL DISTRICT	1857422.	396476.	193260.	2447158.
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	121699.	156126.	23822.	301647.
56 PRIBILOF REGION SCHOOL DISTRICT	127849.	34387.	13911.	176147.
57 LOWER KUSKOKWIM SCHOOL DISTRICT	1776236.	893846.	228946.	2899028.
58 KODIAK ISLAND SCHOOL DISTRICT	2522501.	655301.	272480.	3450282.
59 YUKON FLATS SCHOOL DISTRICT	186545.	-12298.	14941.	189188.
60 YUKON-KOYUKOK SCHOOL DISTRICT	446123.	124107.	48894.	619124.
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	4195331.	1394808.	479326.	6069465.
62 ALEUTIAN REGION SCHOOL DISTRICT	27657.	86953.	9827.	124437.
63 CORDOVA COMMUNITY HOSPITAL	322590.	546570.	74526.	943686.
64 LAKE AND PENINSULA SCHOOL DISTRICT	541025.	454364.	85350.	1080739.
65 SITKA COMMUNITY HOSPITAL	531828.	448930.	84095.	1064853.
66 TANANA CITY SCHOOL DISTRICT	0.	0.	0.	0.
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	210373.	318493.	45348.	574214.
68 HYDABURG CITY SCHOOLS	0.	0.	0.	0.
69 TANANA, CITY OF	0.	81818.	7015.	88833.
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	252289.	-10660.	20718.	262347.
71 BARROW, CITY OF	0.	0.	0.	0.
72 ST. PAUL, CITY OF	0.	5125.	439.	5564.
73 ANCHORAGE, MUNICIPALITY OF	90624159.	10925430.	8707354.	110256943.
74 KODIAK ISLAND BOROUGH	1143423.	377934.	130449.	1651806.
75 NOME JOINT UTILITIES	291906.	-3503.	24729.	313132.

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, 1991

	RETIREE RESERVE 6-30-90	NET CHANGE IN RESERVE BY 6-30-91	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-91
76 SAND POINT, CITY OF	121619.	-10896.	9494.	120217.
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	616067.	568065.	101533.	1285665.
78 DILLINGHAM, CITY OF	137103.	-2854.	11511.	145760.
79 UNALASKA, CITY OF	401754.	-2831.	34206.	433129.
80 KENAI PENINSULA BOROUGH	5858602.	776287.	568908.	7203797.
81 KETCHIKAN, CITY OF	7615991.	-682721.	594492.	7527762.
82 SEWARD, CITY OF	1225918.	226117.	124504.	1576539.
83 FORT YUKON, CITY OF	0.	30445.	2610.	33055.
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	456940.	-125533.	28416.	359823.
85 CORDOVA PUBLIC SCHOOLS	525719.	28461.	47518.	601698.
86 CRAIG, CITY OF	114683.	-6195.	9302.	117790.
87 PETERSBURG GENERAL HOSPITAL	291952.	87793.	32561.	412306.
90 KENAI PENINSULA SCHOOL DISTRICT	4916808.	1980800.	591434.	7489042.
91 NORTH POLE, CITY OF	0.	32896.	2821.	35717.
92 GALENA, CITY OF	6109.	-1482.	397.	5024.
93 NENANA, CITY OF	109830.	97139.	17746.	224715.
94 HAINES BOROUGH	17057.	618.	1516.	19191.
96 NENANA CITY PUBLIC SCHOOLS	75048.	-8756.	5684.	71976.
A0 UNALAKLEET, CITY OF (TERMINATED)	46848.	-5475.	3548.	44921.
A1 SAXMAN, CITY OF	0.	0.	0.	0.
A2 HOONAH, CITY OF	105243.	60876.	14244.	180363.
A3 PELICAN, CITY OF	0.	0.	0.	0.
A5 WHITTIER, CITY OF	65360.	1054.	5695.	72109.
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	0.	0.	0.	0.



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

ADJUSTMENT TO RETIREE RESERVE  
AS OF JUNE 30, 1991

	RETIREE RESERVE 6-30-90	NET CHANGE IN RESERVE BY 6-30-91	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-91
A7 CRAIG SCHOOL DISTRICT	0.	0.	0.	0.
A8 DILLINGHAM CITY SCHOOL DISTRICT	239595.	-68975.	14630.	185250.
A9 THORNE BAY, CITY OF	0.	0.	0.	0.
AB AKUTAN, CITY OF	0.	0.	0.	0.
AC UNALASKA CITY SCHOOL DISTRICT	0.	183147.	15704.	198851.
AE KASHUNAMIUT SCHOOL DISTRICT	0.	0.	0.	0.
AF SEWARD GENERAL HOSPITAL	980766.	577013.	133571.	1691350.
BO WAINWRIGHT, CITY OF	68.	-4.	5.	69.
B1 ST. MARY'S, CITY OF	92899.	-22308.	6053.	76644.
B2 HOMER, CITY OF	53650.	840506.	76669.	970825.
B3 RUBY, CITY OF	0.	0.	0.	0.
B4 EMMONAK, CITY OF	38611.	-24826.	1182.	14967.
B5 SPECIAL EDUCATION SERVICE AGENCY	0.	0.	0.	0.
B6 BARTLETT MEMORIAL HOSPITAL	422207.	184571.	52028.	658806.
B7 NORTHWEST ARTIC BOROUGH	0.	57896.	4964.	62860.
B8 ST. MARY'S SCHOOL DISTRICT	146236.	98134.	20953.	265323.
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.
CO PETERSBURG PUBLIC SCHOOLS	8083.	14790.	1961.	24834.
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, 1991

	RETIREE RESERVE 6-30-90	NET CHANGE IN RESERVE BY 6-30-91	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-91
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.
DO 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 UTILITIES (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, 1991

	RETIREE RESERVE 6-30-90	NET CHANGE IN RESERVE BY 6-30-91	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-91
DD MEKORYUK, CITY OF	0.	0.	0.	0.
DE ALASKA GATEWAY SCHOOL DISTRICT	0.	0.	0.	0.
DF SAINT GEORGE, CITY OF	0.	0.	0.	0.
EO PELICAN CITY SCHOOL DISTRICT	0.	0.	0.	0.
UNALLOCATED RESERVES	66388106.	1844695.	0.	68232801.
STATE & POLITICAL SUBDIVISION TOTALS	1035113994.	181526003.	98469997.	1315109994.

## **1.5 Disclosure For GASB Statement No. 5**

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1991

		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT	EMPLOYER	FINANCED	AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**VESTED	NON-VESTED	FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT			BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
		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
	1991	953,603	238,617	683,275	48,756	1,924,251	1,589,753	334,498	83%	1,630,505
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
	1991	1,449	456	1,256	248	3,408	4,068	-660	119%	4,172
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
	1991	257	234	779	118	1,388	1,565	-177	113%	1,605
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
	1991	2,235	1,418	3,556	1,123	8,332	9,341	-1,010	112%	9,581
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
	1991	84	203	629	135	1,052	1,108	-57	105%	1,137
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
	1991	545	63	102	21	732	206	526	28%	211
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
	1991	4,704	2,121	4,420	279	11,524	12,140	-616	105%	12,451

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1991

		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		*****CURRENT EMPLOYEES*****				AVAILABLE	PENSION	AS PCT	VALUE	
		CONTRIBS	**EMPLOYER	FINANCED**	TOTAL	FOR	BENEFIT	OF	OF	
		WITH INT	VESTED	NON-VESTED		BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
8	JUNEAU BOROUGH SCHOOL DISTRICT	CURRENT RETIREES & TERMINATED								
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
1991		6,835	1,615	4,712	865	14,027	12,586	1,441	90%	12,908
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
1991		5,669	1,864	4,749	460	12,741	16,627	-3,886	130%	17,053
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
1991		8,867	3,810	10,969	1,847	25,493	20,670	4,824	81%	21,200
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
1991		86,734	18,453	54,971	5,903	166,061	145,567	20,494	88%	149,299
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
1991		695	292	941	96	2,025	1,974	50	97%	2,025
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
1991		81,906	25,502	70,844	7,447	185,699	185,202	497	100%	189,950
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
1991		1,774	241	546	115	2,676	2,812	-136	105%	2,885

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1991

		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		*****CURRENT EMPLOYEES*****				AVAILABLE	PENSION	AS PCT	VALUE	
		CURRENT	**EMPLOYER FINANCED**		TOTAL	FOR	BENEFIT	OF	OF	
		RETIREES &	CONTRIBS	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS	
		TERMINATED	WITH INT							
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
1991		2,848	1,850	6,076	183	10,957	11,858	-902	108%	12,162
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
1991		8,501	3,563	9,700	1,318	23,082	29,263	-6,181	127%	30,013
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
1991		19,654	6,286	16,181	1,846	43,966	42,404	1,562	96%	43,491
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
1991		657	184	566	160	1,567	1,701	-134	109%	1,745
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
1991		6,722	1,711	4,708	240	13,381	9,272	4,109	69%	9,510
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
1991		7,527	1,880	5,069	543	15,019	11,922	3,097	79%	12,227
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
1991		135	76	47	107	365	464	-99	127%	476

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT	EMPLOYEES	FINANCED**	AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**EMPLOYER	NON-VESTED	FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT	VESTED		BENEFITS	OBLIGATION	PBO	ASSETS	
					TOTAL					
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
1991		1,855	732	2,357	336	5,280	4,940	340	94%	5,066
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
1991		1,880	583	2,683	86	5,231	4,425	807	85%	4,538
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
1991		1,227	536	1,705	271	3,738	4,217	-479	113%	4,326
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
1991		1,431	364	917	372	3,085	3,302	-217	107%	3,387
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
1991		27,987	7,034	23,741	1,685	60,447	56,864	3,583	94%	58,322
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
1991		4,132	1,580	3,814	585	10,111	9,356	754	93%	9,596
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
1991		6,175	1,826	5,917	310	14,228	13,709	519	96%	14,060



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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT	EMPLOYER	FINANCED	AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**EMPLOYER	NON-VESTED	FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT	VESTED		BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
29	FAIRBANKS, CITY OF									
1987		17,421	4,256	18,599	1,428	41,704	30,453	73%	32,245	
1988		24,996	4,762	15,695	852	46,305	32,479	70%	33,027	
1989		24,983	5,163	19,188	329	49,663	29,178	59%	30,476	
1990		28,258	4,832	15,958	308	49,356	31,911	65%	32,734	
1991		35,468	5,303	19,782	280	60,833	31,569	52%	32,378	
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
1991		10,651	3,551	7,992	434	22,629	31,365	-8,737	139%	32,169
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
1991		351	229	575	74	1,229	1,174	56	96%	1,204
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
1991		390	120	433	39	982	1,136	-153	116%	1,165
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
1991		3,664	338	1,084	171	5,256	4,768	488	91%	4,890
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
1991		1,820	726	2,015	136	4,697	4,260	436	91%	4,369
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
1991		3,065	760	1,546	166	5,537	5,107	430	92%	5,238

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT EMPLOYEES	**EMPLOYER FINANCED**	TOTAL	AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	FOR BENEFITS	BENEFIT OBLIGATION	OF PBO	OF ASSETS	
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
	1991	508	60	520	57	1,145	1,675	-530	146%	1,718
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
	1991	1,778	644	1,753	165	4,339	4,087	252	94%	4,192
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
	1991	1,185	102	248	100	1,635	830	805	51%	851
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
	1991	1,525	691	2,291	189	4,696	4,806	-110	102%	4,929
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
	1991	629	516	1,320	421	2,886	4,282	-1,397	148%	4,392
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
	1991	281	156	384	47	869	1,033	-164	119%	1,059
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
	1991	3,074	1,171	3,911	359	8,515	5,499	3,015	65%	5,640

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT	EMPLOYER	FINANCED	AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**EMPLOYER	NON-VESTED	FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT	VESTED		BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
		TOTAL								
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
	1991	1,057	334	893	148	2,432	2,230	202	92%	2,287
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
	1991	15,805	11,716	22,331	4,749	54,602	63,336	-8,734	116%	64,959
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
	1991	692	111	332	148	1,283	1,166	117	91%	1,195
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
	1991	1,415	750	2,398	94	4,656	4,323	333	93%	4,434
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
	1991	1,461	293	995	103	2,853	3,084	-231	108%	3,163
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
	1991	127	195	218	118	658	945	-287	144%	969
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
	1991	867	971	1,241	739	3,818	4,218	-399	110%	4,326

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		CURRENT	CURRENT	EMPLOYEES	FINANCED	AVAILABLE	PENSION	AS PCT	VALUE
		RETIREES &	CONTRIBS	**EMPLOYER	NON-VESTED	FOR	BENEFIT	OF	OF
		TERMINATED	WITH INT	VESTED		BENEFITS	OBLIGATION	PBO	ASSETS
					TOTAL				
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
1991	2,604	1,364	4,280	624	8,872	9,407	-536	106%	9,648
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
1991	2,967	1,552	4,043	1,169	9,730	14,178	-4,448	146%	14,541
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
1991	739	144	471	58	1,411	1,328	83	94%	1,362
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
1991	183	173	515	24	895	977	-82	109%	1,002
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
1991	4,449	3,656	8,805	2,061	18,972	21,274	-2,303	112%	21,820
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
1991	4,265	949	3,094	555	8,862	8,273	589	93%	8,485
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
1991	399	273	787	309	1,768	2,599	-831	147%	2,665

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		*****CURRENT EMPLOYEES*****				AVAILABLE	PENSION	AS PCT	VALUE	
		CURRENT	CONTRIBS	**EMPLOYER	FINANCED**	FOR	BENEFIT	OF	OF	
		RETIREES &	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS	
		TERMINATED								
					TOTAL					
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
1991		903	440	993	432	2,767	4,461	-1,694	161%	4,575
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
1991		7,861	2,023	4,311	1,386	15,581	15,975	-394	103%	16,385
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
1991		491	14	61	32	599	1,127	-529	188%	1,156
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
1991		1,005	242	635	129	2,012	2,101	-89	104%	2,155
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
1991		1,268	283	725	305	2,581	2,784	-202	108%	2,855
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
1991		1,766	706	1,721	402	4,596	4,453	143	97%	4,567
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
1991		57	60	104	64	284	290	-6	102%	298

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT EMPLOYEES	FINANCED		AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**EMPLOYER	NON-VESTED	FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT	VESTED		BENEFITS	OBLIGATION	PBO	ASSETS	
					TOTAL					
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
1991		859	102	310	124	1,395	1,527	-132	109%	1,566
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
1991		3	46	144	69	262	267	-5	102%	274
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
1991		108	59	46	119	332	543	-211	164%	557
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
1991		468	173	502	13	1,155	1,328	-173	115%	1,363
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
1991		90	141	335	67	633	900	-267	142%	923
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
1991		317	142	251	55	766	1,175	-409	153%	1,205
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
1991		138,146	39,333	114,496	4,733	296,709	278,624	18,085	94%	285,766

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT	CURRENT	TOTAL	AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**EMPLOYER	FINANCED**	FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
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
1991		2,410	597	1,463	185	4,655	4,583	72	98%	4,700
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
1991		355	262	643	30	1,289	1,969	-680	153%	2,019
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
1991		255	120	204	121	701	626	75	89%	642
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
1991		1,667	592	2,085	426	4,770	3,518	1,253	74%	3,608
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
1991		379	393	834	124	1,731	2,085	-355	120%	2,139
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
1991		696	842	1,697	297	3,533	5,141	-1,608	146%	5,272
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
1991		8,681	3,235	7,042	701	19,659	17,882	1,776	91%	18,341

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT	CURRENT EMPLOYEES*****		AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**EMPLOYER	FINANCED**	FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
		TOTAL								
81	KETCHIKAN, CITY OF									
1987		6,238	923	3,382	855	11,398	9,495	83%	10,053	
1988		8,570	1,187	3,634	781	14,172	11,026	78%	11,212	
1989		10,011	1,273	3,732	867	15,883	8,828	56%	9,220	
1990		10,058	1,608	4,569	811	17,046	10,455	61%	10,725	
1991		10,451	1,906	5,823	618	18,798	11,266	60%	11,555	
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
1991		2,115	1,046	2,882	368	6,410	6,652	-242	104%	6,823
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
1991		76	30	150	88	344	454	-110	132%	465
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
1991		676	161	663	82	1,583	1,300	283	82%	1,333
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
1991		671	234	857	127	1,889	1,562	326	83%	1,602
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
1991		122	170	501	102	895	951	-56	106%	976
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
1991		695	334	870	157	2,055	2,477	-421	121%	2,540



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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET
		*****CURRENT EMPLOYEES*****				AVAILABLE	PENSION	AS PCT	VALUE
		CONTRIBS	**EMPLOYER	FINANCED**	TOTAL	FOR	BENEFIT	OF	OF
90	KENAI PENINSULA SCHOOL DISTRICT	WITH INT	VESTED	NON-VESTED		BENEFITS	OBLIGATION	PBO	ASSETS
	CURRENT RETIREES & TERMINATED								
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
1991	8,579	2,760	9,423	1,893	22,656	18,467	4,188	82%	18,941
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
1991	151	445	1,155	48	1,800	2,443	-643	136%	2,506
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
1991	345	187	412	110	1,054	1,609	-555	153%	1,650
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
1991	226	94	267	17	605	718	-113	119%	737
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
1991	25	45	103	97	271	280	-10	103%	287
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
1991	72	65	372	1	510	599	-89	117%	614
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
1991	83	0	106	66	255	267	-12	105%	274

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		CURRENT	CURRENT EMPLOYEES		TOTAL	AVAILABLE	PENSION	AS PCT	VALUE
		RETIREES &	CONTRIBS	**EMPLOYER	FINANCED**	FOR	BENEFIT	OF	OF
		TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS
		-----	-----	-----	-----	-----	-----	-----	-----
A1	SAXMAN, CITY OF								
1987		54	1	3	0	58	0	0%	0
1988		27	3	38	34	102	78	76%	79
1989		54	0	38	41	134	90	67%	94
1990		47	4	44	77	173	113	65%	116
1991		49	6	93	64	213	131	62%	135
A2	HOONAH, CITY OF								
1987		0	43	7	147	197	264	-67	134%
1988		0	111	0	224	335	404	-69	121%
1989		0	94	196	94	384	541	-157	141%
1990		114	56	186	90	446	637	-191	143%
1991		259	57	103	83	502	731	-229	146%
A3	PELICAN, CITY OF								
1987		0	15	0	45	60	41	19	68%
1988		0	18	0	77	95	60	35	63%
1989		0	19	0	64	83	89	-6	107%
1990		82	17	2	11	112	119	-7	106%
1991		79	24	11	33	147	165	-18	112%
A5	WHITTIER, CITY OF								
1987		38	38	58	132	266	307	-41	115%
1988		46	108	96	155	405	387	18	96%
1989		75	67	137	161	440	485	-44	110%
1990		65	87	234	118	505	597	-93	118%
1991		76	116	285	137	615	758	-143	123%
A6	MUNI OF ANCHORAGE PARKING AUTHORITY								
1987		21	14	18	64	117	159	-42	136%
1988		16	70	33	83	202	232	-30	115%
1989		27	64	44	88	223	331	-108	148%
1990		55	71	84	111	320	426	-106	133%
1991		60	100	135	134	429	551	-122	128%
A7	CRAIG SCHOOL DISTRICT								
1987		0	6	0	71	77	29	48	38%
1988		0	12	90	0	102	48	54	47%
1989		69	13	39	0	122	74	48	61%
1990		0	20	73	4	97	113	-17	116%
1991		0	24	97	10	131	147	-16	112%
A8	DILLINGHAM CITY SCHOOL DISTRICT								
1987		181	50	508	170	909	266	643	29%
1988		201	137	583	192	1,113	493	620	44%
1989		422	143	619	128	1,313	783	530	60%
1990		392	177	706	115	1,389	977	412	70%
1991		447	174	753	85	1,459	1,112	347	76%

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	*****CONTRIBS	CURRENT EMPLOYEES*****		AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	WITH INT	**EMPLOYER FINANCED**		FOR	BENEFIT	OF	OF	
		TERMINATED		VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
		TOTAL								
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
1991		0	35	49	102	186	238	-52	128%	244
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
1991		0	51	120	37	208	196	11	94%	201
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
1991		200	31	31	34	296	345	-49	117%	354
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
1991		82	108	237	53	480	491	-11	102%	504
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
1991		1,909	193	687	126	2,914	1,419	1,496	49%	1,455
BO	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
1991		0	84	141	66	291	181	110	62%	185
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
1991		83	64	33	40	220	255	-35	116%	262

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET	
		CURRENT	CURRENT	CURRENT	TOTAL	AVAILABLE	PENSION	AS PCT	VALUE	
		RETIREES &	CONTRIBS	**EMPLOYER		FOR	BENEFIT	OF	OF	
		TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS	
		-----	-----	-----	-----	-----	-----	-----	-----	
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
	1991	2,022	714	3,102	165	6,003	5,754	249	96%	5,902
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
	1991	0	12	37	4	53	83	-30	157%	85
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
	1991	15	4	145	2	167	143	23	86%	147
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
	1991	9	61	43	73	185	224	-40	121%	230
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
	1991	1,046	2,359	2,916	731	7,053	6,662	391	94%	6,832
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
	1991	85	96	67	79	327	413	-87	126%	424
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
	1991	312	114	448	104	979	1,062	-84	108%	1,090

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET
		CURRENT	CURRENT	CURRENT	TOTAL	AVAILABLE	PENSION	AS PCT	VALUE
		RETIREES &	CONTRIBS	**EMPLOYER	FINANCED**	FOR	BENEFIT	OF	OF
		TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS
		-----	-----	-----	-----	-----	-----	-----	-----
B9	SELAWIK CITY COUNCIL								
1987		0	1	0	1	2	0	100%	2
1988		0	2	0	4	6	-142	2467%	150
1989		0	3	0	14	17	-1	112%	19
1990		0	5	0	21	26	24	8%	2
1991		0	6	0	21	27	45	-67%	-18
BB	BRISTOL BAY HOUSING AUTHORITY								
1987		0	3	2	29	34	20	41%	14
1988		0	22	12	70	104	29	72%	76
1989		8	30	16	61	114	-25	122%	145
1990		38	25	0	62	125	-52	142%	181
1991		45	28	41	13	127	-100	179%	233
BC	COPPER RIVER BASIN HOUSING AUTHORITY								
1987		0	0	34	0	34	0	0%	0
1988		21	19	7	15	62	34	45%	28
1989		47	10	23	12	92	28	68%	65
1990		42	17	20	15	93	-53	158%	151
1991		36	30	40	31	137	27	80%	113
BD	SKAGWAY CITY SCHOOL DISTRICT								
1987		0	0	0	0	0	0	0%	0
1988		0	6	125	14	145	121	17%	24
1989		1	13	171	29	213	147	31%	68
1990		0	27	203	51	281	160	43%	125
1991		0	39	317	9	365	183	50%	187
BE	HOOPER BAY, CITY OF								
1987									0
1988		0	3	0	21	24	12	50%	12
1989		0	11	0	31	42	4	90%	39
1990		0	17	0	41	58	6	90%	53
1991		0	13	0	42	55	7	87%	50
BF	KLAWOCK, CITY OF								
1987									0
1988		0	6	117	69	192	164	15%	28
1989		0	17	289	0	307	222	28%	88
1990		0	33	336	3	371	208	44%	167
1991		0	36	334	11	381	163	57%	224
CO	PETERSBURG PUBLIC SCHOOLS								
1987									0
1988		0	82	12	19	113	-12	111%	127
1989		8	99	40	39	187	-75	140%	273
1990		9	106	54	56	225	-129	157%	363
1991		31	112	91	84	318	-95	130%	423

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET
		CURRENT	CURRENT	CURRENT	TOTAL	AVAILABLE	PENSION	AS PCT	VALUE
		RETIREES &	CONTRIBS	**EMPLOYER FINANCED**		FOR	BENEFIT	OF	OF
		TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS
		-----	-----	-----	-----	-----	-----	-----	-----
C4	BRISTOL BAY COSTAL RESOURCE SERVICE AREA								
1987									0
1988									0
1989		0	16	38	0	54	39	15	72%
1990		0	22	43	0	65	58	8	89%
1991		27	11	44	0	83	67	16	81%
C5	ALEUTIANS EAST BOROUGH								
1987									0
1988									0
1989		0	41	6	5	53	73	-20	138%
1990		13	27	10	11	62	81	-20	131%
1991		12	57	42	28	139	123	16	88%
C6	KIVALINA, CITY OF								
1987									0
1988									0
1989		0	2	0	2	4	6	-2	150%
1990		0	4	0	6	9	12	-3	133%
1991		0	7	0	9	16	23	-7	144%
C7	BERING STRAITS CRSA								
1987									0
1988									0
1989		0	11	4	0	14	30	-16	214%
1990		6	10	2	0	19	54	-36	284%
1991		6	14	9	0	28	63	-35	225%
C8	SHISHMAREF, CITY OF								
1987									0
1988									0
1989		0	1	0	5	6	4	2	67%
1990		0	1	0	4	5	5	0	100%
1991		0	1	0	4	5	7	-2	140%
C9	ADAK REGION SCHOOL DISTRICT								
1987									0
1988									0
1989		0	6	40	18	64	22	42	34%
1990		0	22	0	68	90	73	16	81%
1991		0	6	18	69	93	58	36	62%
CA	HUSLIA, CITY OF								
1987									0
1988									0
1989		0	4	0	9	13	13	0	100%
1990		0	9	0	20	29	31	-2	107%
1991		0	10	0	16	26	41	-14	158%

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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET
		CURRENT	CURRENT EMPLOYEES	*****		AVAILABLE	PENSION	AS PCT	VALUE
		RETIREES &	CONTRIBS	**EMPLOYER	FINANCED**	FOR	BENEFIT	OF	OF
		TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS
		-----	-----	-----	-----	-----	-----	-----	-----
CB	MOUNTAIN VILLAGE, CITY OF								
	1987								0
	1988								0
	1989	0	12	3	10	25	-2	108%	28
	1990	0	25	7	29	61	-7	111%	70
	1991	0	9	0	14	23	-38	261%	62
CC	KALTAG, CITY OF								
	1987								
	1988								
	1989								
	1990								
	1991	0	3	0	7	10	2	80%	8
CB	KOYUK, CITY OF								
	1987								
	1988								
	1989								
	1990								
	1991	0	1	0	13	14	6	57%	8
CF	HAINES BOROUGH SCHOOL DISTRICT								
	1987								
	1988								
	1989								
	1990	2	14	0	29	45	-8	116%	54
	1991	0	35	0	60	96	-22	122%	120
DO	NOORVIK, CITY OF								
	1987								
	1988								
	1989								
	1990	0	8	0	15	23	-7	130%	31
	1991	0	13	0	24	37	-16	143%	54
D1	ELIM, CITY OF								
	1987								0
	1988								0
	1989	0	0	0	21	21	20	5%	1
	1990	0	0	0	3	4	0	75%	3
	1991	0	1	0	5	6	0	100%	6
D2	ATKA, CITY OF								
	1987								
	1988								
	1989								
	1990	0	1	0	5	6	2	67%	4
	1991	1	0	0	0	1	-5	600%	6

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		*****PROJECTED BENEFIT OBLIGATION*****				TOTAL	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 VESTED	FINANCED** NON-VESTED					
D3	ALEUTIANS EAST BOROUGH SCHOOL DISTRICT									
	1987									
	1988									
	1989									
	1990	0	144	88	62	295	195	100	66%	200
	1991	2	165	109	97	373	250	123	67%	257
D4	ALEUTIANS WEST CRSA									
	1987									
	1988									
	1989									
	1990	0	3	0	4	6	9	-3	150%	9
	1991	0	6	0	8	14	19	-4	136%	19
D5	DELTA/GREELY SCHOOL DISTRICT									
	1987									
	1988									
	1989									
	1990	4	68	10	94	177	209	-32	118%	214
	1991	15	99	18	209	340	363	-23	107%	373
D6	LAKE AND PENINSULA BOROUGH									
	1987									
	1988									
	1989									
	1990	0	40	11	13	64	39	25	61%	40
	1991	0	49	39	29	117	91	26	78%	93
D7	YAKUTAT, CITY OF									
	1987									
	1988									
	1989									
	1990	66	13	104	46	229	6	223	3%	7
	1991	70	63	0	32	165	158	7	96%	162
D8	UNALAKLEET, CITY OF									
	1987									
	1988									
	1989									
	1990	0	17	16	13	46	45	1	98%	47
	1991	0	29	24	20	73	83	-10	114%	85
D9	DIOMEDE JOINT UTILITIES (TERMINATED)									
	1987									
	1988									
	1989									
	1990	0	0	0	0	0	3	-3	300%	4
	1991	0	0	0	0	0	4	-4	400%	4



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		*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET
		CURRENT	CURRENT EMPLOYEES	**EMPLOYER FINANCED**		AVAILABLE	PENSION	AS PCT	VALUE
		RETIREES &	CONTRIBS	VESTED	NON-VESTED	FOR	BENEFIT	OF	OF
		TERMINATED	WITH INT			BENEFITS	OBLIGATION	PBO	ASSETS
					TOTAL				
DA	KLAWOCK CITY SCHOOL DISTRICT								
	1987								
	1988								
	1989								
	1990	0	5	0	10	23	-8	153%	24
	1991	0	65	1	47	113	-16	114%	133
DB	OLD HARBOR, CITY OF								
	1987								
	1988								
	1989								
	1990	0	0	0	2	1	1	50%	1
	1991	0	1	0	5	3	3	50%	3
DC	GRAYLING, CITY OF								
	1987								
	1988								
	1989								
	1990	0	1	0	31	4	28	13%	4
	1991	0	4	0	15	19	5	74%	15
DD	HEKORYUK, CITY OF								
	1987								
	1988								
	1989								
	1990								
	1991	0	0	0	4	1	3	25%	1
DE	ALASKA GATEWAY SCHOOL DISTRICT								
	1987								
	1988								
	1989								
	1990								
	1991	0	63	11	91	166	-15	110%	186
DF	SAINT GEORGE, CITY OF								
	1987								
	1988								
	1989								
	1990								
	1991	0	16	669	1	686	94	14%	97
EO	PELICAN CITY SCHOOL DISTRICT								
	1987								
	1988								
	1989								
	1990								
	1991	0	8	0	12	21	-18	186%	40

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	*****PROJECTED BENEFIT OBLIGATION*****				NET ASSETS	UNFUNDED	ASSETS	MARKET
	CURRENT	*****CURRENT EMPLOYEES*****	*****		AVAILABLE	PENSION	AS PCT	VALUE
	RETIREES &	CONTRIBS	**EMPLOYER	FINANCED**	FOR	BENEFIT	OF	OF
	TERMINATED	WITH INT	VESTED	NON-VESTED	BENEFITS	OBLIGATION	PBO	ASSETS
	-----	-----	-----	-----	-----	-----	-----	-----
<b>TERMINATED EMPLOYERS</b>								
1987	341	12	0	842	1,195	0	100%	1,265
1988	23,667	0	0	790	24,457	0	100%	24,870
1989	55,516	41	0	967	56,524	0	100%	59,040
1990	66,388	0	0	1,560	67,949	0	100%	69,701
1991	69,423	0	0	1,726	71,150	0	100%	72,974
<b>STATE &amp; POLITICAL SUBDIVISION TOTALS</b>								
1987	820,756	216,504	704,330	163,411	1,905,001	6,564	100%	2,010,196
1988	997,376	305,483	787,261	156,465	2,246,585	158,159	93%	2,123,695
1989	1,217,361	329,966	886,860	129,080	2,563,268	214,845	92%	2,452,962
1990	1,285,062	380,680	973,303	114,474	2,753,518	76,036	97%	2,746,555
1991	1,621,590	417,049	1,193,008	107,498	3,339,145	397,024	88%	3,017,541