



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

**Supplement to the Actuarial Valuation Report
as of June 30, 1992**

Individual Employer Information

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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 FY95.

Section 1.3 compares FY94 and FY95 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 - FY95
For Police and Fire Members
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	10.90%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 273,891
(2) Adjusted Assets (excluding retirees)	214,129
(3) Total Unfunded Liability, (1) - (2)	59,762
(4) Amortization Factor (25 years)	10.902097
(5) Past Service Cost, (3) / (4)	\$ 5,482
(6) Total Salaries	92,920
(7) Past Service Rate, (5) / (6)	5.90%
<u>Total Employer Contribution Rate</u>	16.80%

**1.1(b) Development of Average Employer Contribution Rate - FY95
For "Other" Members
State Employees Only (in thousands)**

Consolidated Rate 10.90%

Past Service Rate

(1) Accrued Liability (excluding retirees)	\$ 1,036,212
(2) Adjusted Assets (excluding retirees)	810,118
(3) Total Unfunded Liability, (1) - (2)	226,094
(4) Amortization Factor (25 years)	10.902097
(5) Past Service Cost, (3) / (4)	\$ 20,739
(6) Total Salaries	485,790
(7) Past Service Rate, (5) / (6)	4.27%

Total Employer Contribution Rate 15.17%

1.2 PERS Contribution Rates For Fiscal Year 1995

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1995

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
1 STATE OF ALASKA	1310103246	1024177232	285926014	578709709	10.90	4.53	15.43	
2 SOUTHWEST REGION SCHOOL DISTRICT	2596017	3386229	-790212	1870420	10.90	-9.92	0.98	
3 ANNETTE ISLAND SCHOOL DISTRICT	1944939	1704314	240625	1288752	10.90	1.71	12.61	
4 BERING STRAITS SCHOOL DISTRICT	7649529	9210481	-1560952	4578339	10.90	-8.01	2.89	
5 CHATHAM SCHOOL DISTRICT	1309161	1279932	29229	809141	10.90	0.33	11.23	
6 ALASKA MUNICIPAL LEAGUE	345172	-271308	616480	239664	10.90	23.59	34.49	
7 VALDEZ, CITY OF	10535709	10810160	-274451	4910850	10.90	-1.31	9.59	
8 JUNEAU BOROUGH SCHOOL DISTRICT	9623803	8813260	810543	5544876	10.90	1.34	12.24	
9 MATANUSKA-SUSITNA BOROUGH	9752362	13870901	-4118539	5220270	10.90	0.30	11.20	1
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	20278115	15623167	4654948	11376823	10.90	0.30	11.20	1
11 ANCHORAGE SCHOOL DISTRICT	96671859	77776397	18895462	45812032	10.90	3.78	14.68	
12 COPPER RIVER SCHOOL DISTRICT	1445005	1625304	-180299	908018	10.90	-4.66	6.24	
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	151390665	155600807	-4710122	67409193	10.90	0.00	10.90	3
14 HAINES, CITY OF	1319507	1412689	-93182	838899	10.90	-2.61	8.29	
15 KENAI, CITY OF	10759239	11714260	-955021	3661711	10.90	-6.13	4.77	
16 FAIRBANKS NORTH STAR BOROUGH	21087186	27208174	-6120988	10374392	10.90	-3.10	7.80	4
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	32014807	29560098	2454709	17433585	10.90	-3.10	7.80	4
18 DENALI SCHOOL DISTRICT	1598854	1699573	-100719	596150	10.90	-3.97	6.93	
19 UNIVERSITY OF AK - GEO. INSTITUTE	8683120	4436033	4247087	4104948	10.90	0.00	10.90	3
20 CITY AND BOROUGH OF SITKA	10317612	7315481	3002131	4762641	10.90	5.78	16.68	
21 CHUGACH REGIONAL SCHOOL DISTRICT	420451	520306	-99855	378757	10.90	-6.19	4.71	
22 KETCHIKAN GATEWAY BOROUGH	4779534	4553230	226304	2076866	10.90	1.00	11.90	
23 SOLDOTNA, CITY OF	4637124	3974667	662457	1675794	10.90	3.63	14.53	
24 IDITAROD AREA SCHOOL DISTRICT	2942980	3574087	-631107	1248055	10.90	-10.90	0.00	
25, KUSPUK SCHOOL DISTRICT	2558662	2726564	-167902	1338609	10.90	-2.95	7.95	

1.2 PERS Contribution Rates For Fiscal Year 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1995

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
26 CITY AND BOROUGH OF JUNEAU	42651886	39572827	3079059	17649384	10.90	1.60	12.50	
28 KODIAK, CITY OF	9152080	8848158	303922	3858259	10.90	0.72	11.62	
29 FAIRBANKS, CITY OF	31294933	-487292	31787225	8404321	10.90	13.63	24.53	5
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	16097256	26697212	-10599956	5854847	10.90	13.63	24.53	5
31 WASILLA, CITY OF	1223358	1169518	53840	679449	10.90	0.73	11.63	
32 SKAGWAY, CITY OF	751395	929767	-178372	415119	10.90	-10.09	0.81	
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	2767385	2348757	418628	1133883	10.90	3.39	14.29	
34 PALMER, CITY OF	3638223	3367348	270875	1751755	10.90	1.42	12.32	
35 WRANGELL, CITY OF	2884034	2819228	64806	1684814	10.90	0.35	11.25	
36 BETHEL, CITY OF	2901474	3798591	-897117	1718088	10.90	-10.90	0.00	
37 VALDEZ CITY SCHOOLS	3038808	3095509	-56701	1453628	10.90	-0.92	9.98	
38 HOONAH CITY SCHOOLS	808237	-117468	925705	377942	10.90	22.47	33.37	
39 NOME, CITY OF	4166114	4626274	-460160	1577619	10.90	-6.85	4.05	
40 KOTZERUE, CITY OF	2514085	4271095	-1757010	1516323	10.90	-10.90	0.00	
41 GALENA CITY SCHOOLS	659116	884050	-224934	317472	10.90	-10.90	0.00	
42 KING COVE SCHOOL (TERMINATED)	374448	564465	-190017	0	NO ACTIVE EMPLOYEES			
43 PETERSBURG, CITY OF	6750912	3825736	2925176	2355592	10.90	5.64	16.54	6
44 BRISTOL BAY BOROUGH	2089966	1808491	281475	1650733	10.90	1.56	12.46	
45 NORTH SLOPE BOROUGH	53575861	61311739	-7735878	42208725	10.90	-4.30	6.60	
46 WRANGELL CITY SCHOOLS	863934	800902	63032	540906	10.90	1.07	11.97	
48 CORDOVA, CITY OF	3358513	3004015	354498	1753820	10.90	1.85	12.75	
49 NOME CITY SCHOOLS	1403981	1850915	-446934	815523	10.90	-10.90	0.00	
51 KING COVE, CITY OF	674459	919838	-245379	631214	10.90	-9.13	1.77	
52 ALASKA HOUSING FINANCE CORPORATION	11756867	11825350	-68483	9566639	10.90	-0.17	10.73	
53 LOWER YUKON SCHOOL DISTRICT	8083056	8931049	-847993	4078803	10.90	-4.88	6.02	

1.2 PERS Contribution Rates For Fiscal Year 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1995

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
54 NORTHWEST ARCTIC SCHOOL DISTRICT	7982225	13394204	-5411979	5491173	10.90	-10.90	0.00	
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	1379200	1219794	159406	641063	10.90	2.28	13.18	
56 PRIBILOF REGION SCHOOL DISTRICT	873817	959119	-85302	465141	10.90	-4.31	6.59	
57 LOWER KUSKOKWIM SCHOOL DISTRICT	17615799	22073328	-4459529	11210169	10.90	-9.34	1.56	
58 KODIAK ISLAND SCHOOL DISTRICT	6375633	5970200	405433	2986336	10.90	1.25	12.15	
59 YUKON FLATS SCHOOL DISTRICT	1892306	2760664	-868358	1078436	10.90	-10.90	0.00	
60 YUKON-KOYUKOK SCHOOL DISTRICT	2381780	4448715	-2066935	1596349	10.90	-10.90	0.00	
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	10584853	11424779	-839926	8371469	10.90	-2.36	8.54	
62 ALEUTIAN REGION SCHOOL DISTRICT	476839	1103132	-626293	57012	10.90	-10.90	0.00	
63 CORDOVA COMMUNITY HOSPITAL	1249873	1308660	-58787	1131133	10.90	-1.22	9.68	
64 LAKE AND PENINSULA SCHOOL DISTRICT	1750216	2036702	-286486	1515317	10.90	-4.44	6.46	
65 SITKA COMMUNITY HOSPITAL	3897447	3864240	33207	2026835	10.90	0.15	11.05	
66 TANANA CITY SCHOOL DISTRICT	347811	355786	-7975	149483	10.90	-1.25	9.65	
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	1009191	1067424	-58233	474845	10.90	-2.88	8.02	
68 HYDABURG CITY SCHOOLS	346762	348172	-1410	209355	10.90	-0.16	10.74	
69 TANANA, CITY OF	311194	523567	-212373	317158	10.90	-10.90	0.00	
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	1054135	1245104	-190969	503183	10.90	-8.91	1.99	
71 BARROW, CITY OF	864120	1115560	-251440	963681	10.90	-6.13	4.77	
72 ST. PAUL, CITY OF	1075157	1422474	-347317	841890	10.90	-9.69	1.21	
73 ANCHORAGE, MUNICIPALITY OF	209553909	195089692	14464217	82774958	10.90	1.60	12.50	
74 KODIAK ISLAND BOROUGH	3732251	3652986	79265	2255269	10.90	0.32	11.22	
75 NOME JOINT UTILITIES	1240756	1905960	-665204	673564	10.90	-10.90	0.00	
76 SAND POINT, CITY OF	680627	620973	59654	542246	10.90	1.01	11.91	
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	4188611	2907021	1281590	2224497	10.90	5.28	16.18	
78 DILLINGHAM, CITY OF	1943783	2387604	-443821	1548978	10.90	-6.73	4.17	

1.2 PERS Contribution Rates For Fiscal Year 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1995									
	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP	
79 UNALASKA, CITY OF	4358986	5573674	-1214688	4126363	10.90	-6.91	3.99		
80 KENAI PENINSULA BOROUGH	15222012	13823689	1398323	8211622	10.90	1.56	12.46		
81 KETCHIKAN, CITY OF	12320052	4474436	7845616	5827521	10.90	12.35	23.25		
82 SEWARD, CITY OF	5499123	5653928	-154805	2633867	10.90	-1.38	9.52		
83 FORT YUKON, CITY OF	391466	558803	-167337	281832	10.90	-10.90	0.00		
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	1402340	1155940	246400	525631	10.90	4.30	15.20		
85 CORDOVA PUBLIC SCHOOLS	1509979	1287848	222131	757438	10.90	2.69	13.59		
86 CRAIG, CITY OF	730395	873258	-92863	384838	10.90	-5.67	5.23		
87 PETERSBURG GENERAL HOSPITAL	1934664	2383606	-448942	818634	10.90	5.64	16.54		6
88 SAND POINT CITY SCHOOL DISTRICT (TERMINATED)	68589	123897	-55308	0		NO ACTIVE EMPLOYEES			
90 KENAI PENINSULA SCHOOL DISTRICT	17478940	14126949	3351991	10566857	10.90	2.91	13.81		
91 NORTH POLE, CITY OF	2431574	2713128	-281554	1206987	10.90	-5.48	5.42		
92 GALENA, CITY OF	1353614	1814114	-460500	871867	10.90	-10.90	0.00		
93 NENANA, CITY OF	450088	572658	-122570	209543	10.90	-10.90	0.00		
94 HAINES BOROUGH	338639	336960	1679	278565	10.90	0.06	10.96		
96 NENANA CITY PUBLIC SCHOOLS	452718	623442	-170724	153867	10.90	-10.90	0.00		
A0 UNALAKLEET, CITY OF (TERMINATED)	224798	261828	-37030	0		NO ACTIVE EMPLOYEES			
A1 SAXMAN, CITY OF	261963	155898	106065	48487	10.90	20.06	30.96		
A2 HOONAH, CITY OF	318524	652601	-334077	282355	10.90	-10.90	0.00		
A3 PELICAN, CITY OF	153589	212089	-58500	148016	10.90	-9.28	1.62		
A5 WHITTIER, CITY OF	685002	880053	-195051	517564	10.90	-8.85	2.05		
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	575232	661845	-86613	607053	10.90	-3.35	7.55		
A7 CRAIG SCHOOL DISTRICT	227428	246482	-19054	317457	10.90	-1.41	9.49		
A8 DILLINGHAM CITY SCHOOL DISTRICT	1514492	1270782	243710	846893	10.90	2.64	13.54		
A9 THORNE RAY, CITY OF	255937	315471	-59534	223515	10.90	-6.26	4.64		

1.2 PERS Contribution Rates For Fiscal Year 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1995

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
AB AKUTAN, CITY OF	226793	221859	4934	145169	10.90	0.31	11.21	
AC UNALASKA CITY SCHOOL DISTRICT	114154	189459	-75305	155740	10.90	-10.90	0.00	
AE KASHUNAMIUT SCHOOL DISTRICT	584363	640299	-55936	559330	10.90	-2.35	8.55	
AF SEWARD GENERAL HOSPITAL	1637274	-81306	1718580	941391	10.90	16.75	27.65	
BO WAINWRIGHT, CITY OF	162780	76767	86013	24066	10.90	32.78	43.68	
B1 ST. MARY'S, CITY OF	150676	238385	-87709	170937	10.90	-10.90	0.00	
B2 HOMER, CITY OF	5832517	6071554	-239037	2527544	10.90	-2.22	8.68	
B3 RUBY, CITY OF	61273	98501	-37228	29064	10.90	-10.90	0.00	
B4 EMMONAK (TERMINATED)	64039	-33497	97536	0	NO ACTIVE EMPLOYEES			
B5 SPECIAL EDUCATION SERVICE AGENCY	240133	318148	-78015	273954	10.90	-6.69	4.21	
B6 BARTLETT MEMORIAL HOSPITAL	7952572	7828521	124051	7185233	10.90	0.16	11.06	
B7 NORTHWEST ARTIC BOROUGH	353703	449786	-96083	464635	10.90	-4.86	6.04	
B8 ST. MARY'S SCHOOL DISTRICT	877279	998800	-121521	487955	10.90	-5.85	5.05	
B9 SELAWIK CITY COUNCIL	68	22421	-22353	1865	10.90	-10.90	0.00	
BB BRISTOL BAY HOUSING AUTHORITY	97651	278840	-181189	149428	10.90	-10.90	0.00	
BC COPPER RIVER BASIN HOUSING AUTHORITY	194565	160381	34184	207246	10.90	1.51	12.41	
BD SKAGWAY CITY SCHOOL DISTRICT	555241	233664	321577	158690	10.90	18.59	29.49	
BE HOOPER BAY, CITY OF	70282	49571	20711	400	10.90	474.93	485.83	
BF KLAHOCK, CITY OF	499884	308645	191239	219499	10.90	7.99	18.89	
C0 PETERSBURG PUBLIC SCHOOLS	391760	566765	-175005	565277	10.90	5.64	16.54	6
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	98112	82860	15252	42195	10.90	3.32	14.22	
C5 ALEUTIANS EAST BOROUGH	268037	275824	-7787	648738	10.90	-0.28	10.62	
C6 KIVALINA, CITY OF	21693	31706	-10013	34740	10.90	-6.77	4.13	
C7 BERING STRAITS CRSA	53243	76573	-23330	67858	10.90	-8.08	2.82	
C8 SHISHAREF, CITY OF	11059	11841	-782	15239	10.90	-1.21	9.69	

1.2 PERS Contribution Rates For Fiscal Year 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1995

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
C9 ADAK REGION SCHOOL DISTRICT (TERMINATED)	74644	66712	7932	32000	NO ACTIVE EMPLOYEES			
CA HUSLIA, CITY OF	58778	61031	-2253	65904	10.90	-0.80	10.10	
CB MOUNTAIN VILLAGE, CITY OF	29539	67975	-38436	38423	10.90	-10.90	0.00	
CC KALTAG, CITY OF	15883	11020	4863	13503	10.90	3.30	14.20	
CD KOYUK, CITY OF	24903	12452	12451	15542	10.90	7.35	18.25	
CE LOWER KALSKAG, CITY OF	75062	11718	63344	18255	10.90	31.83	42.73	
CF HAINES BOROUGH SCHOOL DISTRICT	144104	175998	-31894	280969	10.90	-2.67	8.23	
D0 NOORVIK, CITY OF	39567	79493	-39926	99780	10.90	-9.40	1.50	
D1 ELIM, CITY OF	9392	10146	-754	11720	10.90	-1.51	9.39	
D2 ATKA, CITY OF	17074	10438	6636	21745	10.90	2.80	13.70	
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	505800	346973	158827	580277	10.90	2.51	13.41	
D4 ALEUTIANS WEST CRSA	24117	31815	-7698	44588	10.90	-4.06	6.84	
D5 DELTA/GREELY SCHOOL DISTRICT	491722	572948	-81226	843171	10.90	-2.26	8.64	
D6 LAKE AND PENINSULA BOROUGH	152156	131810	20346	73416	10.90	2.54	13.44	
D7 YAKUTAT, CITY OF	239362	264251	-24889	288723	10.90	-2.02	8.88	
D8 UNALAKLEET, CITY OF	123795	133683	-9888	180404	10.90	-1.29	9.61	
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	0	4189	-4189	0	NO ACTIVE EMPLOYEES			
DA KLAWOCK CITY SCHOOL DISTRICT	170641	191380	-20739	295007	10.90	-1.65	9.25	
DB OLD HARBOR, CITY OF	11628	5290	6338	8429	10.90	6.90	17.80	
DC GRAYLING, CITY OF	16714	19646	-2932	28880	10.90	-2.38	8.52	
DD MEKORYUK, CITY OF	13398	4119	9279	14367	10.90	5.92	16.82	
DE ALASKA GATEWAY SCHOOL DISTRICT	289180	355343	-66163	975788	10.90	-1.59	9.31	
DF SAINT GEORGE, CITY OF	1095511	238046	857465	299457	10.90	26.26	37.16	
EO PELICAN CITY SCHOOL DISTRICT	108152	78119	30033	101543	10.90	2.71	13.61	
E1 DENALI BOROUGH	66416	32123	34293	56602	10.90	5.56	16.46	

1.2 PERS Contribution Rates For Fiscal Year 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEAR 1995

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
E2 CITY OF ALLAKAKET	14776	16770	-1994	93588	10.90	-0.50	10.40	
E3 CITY OF KACHEMAK	2296	3404	-1108	8651	10.90	-3.01	7.89	
E4 CITY OF NUIQSUT	6858	14992	-8134	48158	10.90	-3.97	6.93	
E5 COOK INLET HOUSING AUTHORITY	281376	54320	227056	156421	10.90	13.31	24.21	
TERMINATED EMPLOYERS	1564494	1564494	0	4984569	0.00	0.00	0.00	
STATE & POLITICAL SUBDIVISION TOTALS	231739987.	1986556726.	330843261.	1083815737.	10.90	2.80	13.70	

1.3 PERS Contribution Rates For Fiscal Years 1994 & 1995

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1994 & 1995

	FY94		ADJ RATE	CONSOL RATE	FY95		CHANGE IN TOTAL RATE	5% ADJUSTED CAP RATE	FY95 ADJUSTED RATE
	CONSOL RATE	PAST SRV RATE			TOTAL RATE	PAST SRV RATE			
1 STATE OF ALASKA	10.18	5.53	15.71	10.90	4.53	15.43	-0.28		15.43
2 SOUTHWEST REGION SCHOOL DISTRICT	10.18	-8.86	1.32	10.90	-9.92	0.98	-0.34		0.98
3 ANNETTE ISLAND SCHOOL DISTRICT	10.18	-6.73	3.45	10.90	1.71	12.61	7.72	+5.00	9.89
4 BERING STRAITS SCHOOL DISTRICT	10.18	-4.81	5.37	10.90	-8.01	2.89	-2.48		2.89
5 CHATHAM SCHOOL DISTRICT	10.18	-2.27	7.91	10.90	0.33	11.23	3.32		11.23
6 ALASKA MUNICIPAL LEAGUE	10.18	21.17	31.35	10.90	23.59	34.49	19.49	+5.00	20.00
7 VALDEZ, CITY OF	10.18	-3.12	7.06	10.90	-1.31	9.59	2.53		9.59
8 JUNEAU BOROUGH SCHOOL DISTRICT	10.18	2.55	12.73	10.90	1.34	12.24	-0.49		12.24
9 MATANUSKA-SUSITNA BOROUGH	10.18	0.51	10.69	10.90	0.30	11.20	0.51		11.20
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	10.18	0.51	10.69	10.90	0.30	11.20	0.51		11.20
11 ANCHORAGE SCHOOL DISTRICT	10.18	4.46	14.64	10.90	3.78	14.68	0.04		14.68
12 COPPER RIVER SCHOOL DISTRICT	10.18	0.50	10.68	10.90	-4.66	6.24	-4.44		6.24
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	10.18	0.62	10.80	10.90	0.00	10.90	0.10		10.90
14 HAINES, CITY OF	10.18	-4.45	5.73	10.90	-2.61	8.29	3.29		8.29
15 KENAI, CITY OF	10.18	-6.27	3.91	10.90	-6.13	4.77	0.86		4.77
16 FAIRBANKS NORTH STAR BOROUGH	10.18	-4.42	5.76	10.90	-3.10	7.80	2.04		7.80
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	10.18	-4.42	5.76	10.90	-3.10	7.80	2.04		7.80
18 DENALI SCHOOL DISTRICT	10.18	-5.62	4.56	10.90	-3.97	6.93	2.37		6.93
19 UNIVERSITY OF AK - GEO. INSTITUTE	10.18	0.62	10.80	10.90	0.00	10.90	0.10		10.90
20 CITY AND BOROUGH OF SITKA	10.18	6.30	16.48	10.90	5.78	16.68	0.20		16.68
21 CHUGACH REGIONAL SCHOOL DISTRICT	10.18	-6.25	3.93	10.90	-6.19	4.71	0.78		4.71
22 KETCHIKAN GATEWAY BOROUGH	10.18	1.57	11.75	10.90	1.00	11.90	0.15		11.90
23 SOLDOTNA, CITY OF	10.18	3.68	13.86	10.90	3.63	14.53	0.67		14.53
24 IDITAROD AREA SCHOOL DISTRICT	10.18	-7.46	2.72	10.90	-10.90	0.00	-2.72		0.00
25 KUSPUK SCHOOL DISTRICT	10.18	-3.85	6.33	10.90	-2.95	7.95	1.62		7.95

1.3 PERS Contribution Rates For Fiscal Years 1994 & 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1994 & 1995

	FY94			ADJ RATE	CONSOL RATE	FY95		CHANGE IN TOTAL RATE	5% ADJUSTED CAP RATE	FY95 ADJUSTED RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE			CONSOL RATE	PAST SRV RATE			
26 CITY AND BOROUGH OF JUNEAU	10.18	1.97	12.15	12.15	10.90	1.60	12.50	0.35		12.50
28 KODIAK, CITY OF	10.18	1.20	11.38	11.38	10.90	0.72	11.62	0.24		11.62
29 FAIRBANKS, CITY OF	10.18	12.80	22.98	22.98	10.90	13.63	24.53	1.55		24.53
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	10.18	12.80	22.98	22.98	10.90	13.63	24.53	1.55		24.53
31 WASILLA, CITY OF	10.18	0.85	11.03	11.03	10.90	0.73	11.63	0.60		11.63
32 SKAGWAY, CITY OF	10.18	-6.70	3.48	3.48	10.90	-10.09	0.81	-2.67		0.81
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	10.18	3.89	14.07	14.07	10.90	3.39	14.29	0.22		14.29
34 PALMER, CITY OF	10.18	2.40	12.58	12.58	10.90	1.42	12.32	-0.26		12.32
35 WRANGELL, CITY OF	10.18	2.47	12.65	12.65	10.90	0.35	11.25	-1.40		11.25
36 BETHEL, CITY OF	10.18	-2.35	7.83	7.83	10.90	-10.90	0.00	-7.83	-5.00	2.83
37 VALDEZ CITY SCHOOLS	10.18	1.59	11.77	11.77	10.90	-0.92	9.98	-1.79		9.98
38 HOONAH CITY SCHOOLS	10.18	26.92	37.10	32.70	10.90	22.47	33.37	0.67		33.37
39 NOME, CITY OF	10.18	-1.71	8.47	8.47	10.90	-6.85	4.05	-4.42		4.05
40 KOTZERUE, CITY OF	10.18	-10.18	0.00	0.00	10.90	-10.90	0.00	0.00		0.00
41 GALENA CITY SCHOOLS	10.18	-10.18	0.00	0.00	10.90	-10.90	0.00	0.00		0.00
42 KING COVE SCHOOL (TERMINATED)	NO ACTIVE EMPLOYEES									
43 PETERSBURG, CITY OF	10.18	5.76	15.94	15.94	10.90	5.64	16.54	0.60		16.54
44 BRISTOL BAY BOROUGH	10.18	1.70	11.88	11.88	10.90	1.56	12.46	0.58		12.46
45 NORTH SLOPE BOROUGH	10.18	-5.30	4.88	4.88	10.90	-4.30	6.60	1.72		6.60
46 WRANGELL CITY SCHOOLS	10.18	2.37	12.55	12.55	10.90	1.07	11.97	-0.58		11.97
48 CORDOVA, CITY OF	10.18	2.01	12.19	12.19	10.90	1.85	12.75	0.56		12.75
49 NOME CITY SCHOOLS	10.18	-7.32	2.86	2.86	10.90	-10.90	0.00	-2.86		0.00
51 KING COVE, CITY OF	10.18	-9.53	0.65	0.65	10.90	-9.13	1.77	1.12		1.77
52 ALASKA HOUSING FINANCE CORPORATION	10.18	0.34	10.52	10.52	10.90	-0.17	10.73	0.21		10.73
53 LOWER YUKON SCHOOL DISTRICT	10.18	-3.16	7.02	7.02	10.90	-4.88	6.02	-1.00		6.02

1.3 PERS Contribution Rates For Fiscal Years 1994 & 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1994 & 1995

	FY94			FY95			CHANGE IN TOTAL RATE	5% ADJUSTED CAP RATE	FY95 ADJUSTED RATE
	CONSO RATE	PAST SRV RATE	TOTAL RATE	CONSO RATE	PAST SRV RATE	TOTAL RATE			
54 NORTHWEST ARCTIC SCHOOL DISTRICT	10.18	-10.18	0.00	10.90	-10.90	0.00	0.00		0.00
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	10.18	1.60	11.78	10.90	2.28	13.18	5.21	+5.00	12.97
56 PRIBILOF REGION SCHOOL DISTRICT	10.18	-4.51	5.67	10.90	-4.31	6.59	0.92		6.59
57 LOWER KUSKOKWIM SCHOOL DISTRICT	10.18	-4.47	5.71	10.90	-9.34	1.56	-4.15		1.56
58 KODIAK ISLAND SCHOOL DISTRICT	10.18	1.84	12.02	10.90	1.25	12.15	3.90		12.15
59 YUKON FLATS SCHOOL DISTRICT	10.18	-10.18	0.00	10.90	-10.90	0.00	0.00		0.00
60 YUKON-KOYUKOK SCHOOL DISTRICT	10.18	-10.18	0.00	10.90	-10.90	0.00	0.00		0.00
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	10.18	-1.19	8.99	10.90	-2.36	8.54	-0.45		8.54
62 ALEUTIAN REGION SCHOOL DISTRICT	10.18	-10.18	0.00	10.90	-10.90	0.00	0.00		0.00
63 CORDOVA COMMUNITY HOSPITAL	10.18	-2.51	7.67	10.90	-1.22	9.68	4.68		9.68
64 LAKE AND PENINSULA SCHOOL DISTRICT	10.18	-3.35	6.83	10.90	-4.44	6.46	-0.37		6.46
65 SITKA COMMUNITY HOSPITAL	10.18	0.60	10.78	10.90	0.15	11.05	0.27		11.05
66 TANANA CITY SCHOOL DISTRICT	10.18	-0.52	9.66	10.90	-1.25	9.65	-0.07		9.65
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	10.18	-6.86	3.32	10.90	-2.88	8.02	4.70		8.02
68 HYDABURG CITY SCHOOLS	10.18	-0.64	9.54	10.90	-0.16	10.74	1.20		10.74
69 TANANA, CITY OF	10.18	-10.18	0.00	10.90	-10.90	0.00	0.00		0.00
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	10.18	-8.87	1.31	10.90	-8.91	1.99	0.68		1.99
71 BARROW, CITY OF	10.18	-7.38	2.80	10.90	-6.13	4.77	1.97		4.77
72 ST. PAUL, CITY OF	10.18	-10.18	0.00	10.90	-9.69	1.21	1.21		1.21
73 ANCHORAGE, MUNICIPALITY OF	10.18	2.15	12.33	10.90	1.60	12.50	0.17		12.50
74 KODIAK ISLAND BOROUGH	10.18	0.33	10.51	10.90	0.32	11.22	0.71		11.22
75 NOME JOINT UTILITIES	10.18	-10.18	0.00	10.90	-10.90	0.00	0.00		0.00
76 SAND POINT, CITY OF	10.18	1.36	11.54	10.90	1.01	11.91	0.37		11.91
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	10.18	4.86	15.04	10.90	5.28	16.18	1.14		16.18
78 DILLINGHAM, CITY OF	10.18	-5.93	4.25	10.90	-6.73	4.17	-0.08		4.17

1.3 PERS Contribution Rates For Fiscal Years 1994 & 1995 (continued)

STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES
FOR FISCAL YEARS 1994 & 1995

	FY94		FY95		CHANGE IN TOTAL RATE	5% ADJUSTED CAP	FY95 ADJUSTED RATE
	CONSOL RATE	PAST SRV RATE	CONSOL RATE	PAST SRV RATE			
79 UNALASKA, CITY OF	10.18	-10.18	10.90	-6.91	3.99		3.99
80 KENAI PENINSULA BOROUGH	10.18	2.11	10.90	1.56	0.17		17.46
81 KETCHIKAN, CITY OF	10.18	12.93	10.90	12.35	0.14		23.25
82 SEWARD, CITY OF	10.18	-2.26	10.90	-1.38	1.60		9.52
83 FORT YUKON, CITY OF	10.18	-10.18	10.90	-10.90	0.00		0.00
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	10.18	5.43	10.90	4.30	-0.41		15.20
85 CORDOVA PUBLIC SCHOOLS	10.18	4.74	10.90	2.69	-1.33		13.59
86 CRAIG, CITY OF	10.18	-2.62	10.90	-5.67	-2.33		5.23
87 PETERSBURG GENERAL HOSPITAL	10.18	5.76	10.90	5.64	0.60		16.54
88 SAND POINT CITY SCHOOL DISTRICT (TERMINATED) NO ACTIVE EMPLOYEES							
90 KENAI PENINSULA SCHOOL DISTRICT	10.18	4.05	10.90	2.91	-0.42		13.81
91 NORTH POLE, CITY OF	10.18	-10.18	10.90	-5.48	5.42	+5.00	5.00
92 GALENA, CITY OF	10.18	-10.18	10.90	-10.90	0.00		0.00
93 NENANA, CITY OF	10.18	-10.18	10.90	-10.90	0.00		0.00
94 HAINES BOROUGH	10.18	-1.35	10.90	0.06	2.13		10.96
96 NENANA CITY PUBLIC SCHOOLS	10.18	-10.18	10.90	-10.90	0.00		0.00
A0 UNALAKLEET, CITY OF (TERMINATED)							
A1 SAXMAN, CITY OF	10.18	16.87	10.90	20.06	3.91		30.96
A2 HOONAH, CITY OF	10.18	-10.18	10.90	-10.90	0.00		0.00
A3 PELICAN, CITY OF	10.18	-2.77	10.90	-9.28	1.62	-5.00	2.41
A5 WHITTIER, CITY OF	10.18	-6.01	10.90	-8.85	-2.12		2.05
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	10.18	-5.79	10.90	-3.35	3.16		7.55
A7 CRAIG SCHOOL DISTRICT	10.18	-4.30	10.90	-1.41	-0.04		9.49
A8 DILLINGHAM CITY SCHOOL DISTRICT	10.18	4.20	10.90	2.64	-0.84		13.54
A9 THORNE BAY, CITY OF	10.18	-6.96	10.90	-6.26	1.42		4.64

1.3 PERS Contribution Rates For Fiscal Years 1994 & 1995 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES
FOR FISCAL YEARS 1994 & 1995

	FY94		FY95		CHANGE IN TOTAL RATE	5% ADJUSTED CAP	FY95 ADJUSTED RATE
	CONSOL RATE	TOTAL RATE	CONSOL RATE	TOTAL RATE			
AB AKUTAN, CITY OF	10.18	0.56	10.74	10.74	0.47		11.21
AC UNALASKA CITY SCHOOL DISTRICT	10.18	-10.18	0.00	0.00	0.00		0.00
AE KASHUNMIUT SCHOOL DISTRICT	10.18	-0.55	9.63	9.63	-1.08		8.55
AF SEWARD GENERAL HOSPITAL	10.18	18.02	28.20	28.20	-0.55		27.65
B0 WAINWRIGHT, CITY OF	10.18	6.51	16.69	16.69	26.99	+5.00	21.69
B1 ST. MARY'S, CITY OF	10.18	-5.16	5.02	5.02	-5.02	-5.00	0.02
B2 HOMER, CITY OF	10.18	0.91	11.09	11.09	-2.41		8.68
B3 RURY, CITY OF	10.18	-10.18	0.00	0.00	0.00		0.00
NO ACTIVE EMPLOYEES							
B4 EMMONAK (TERMINATED)	10.18	-3.49	6.69	6.69	-2.48		4.21
B5 SPECIAL EDUCATION SERVICE AGENCY	10.18	0.52	10.70	10.70	0.36		11.06
B6 PARTLETT MEMORIAL HOSPITAL	10.18	-3.95	6.23	6.23	-0.19		6.04
B7 NORTHWEST ARTIC BOROUGH	10.18	-4.83	5.35	7.73	-2.68		5.05
B8 ST. MARY'S SCHOOL DISTRICT	10.18	-10.18	0.00	5.00	-5.00		0.00
B9 SELANIK CITY COUNCIL	10.18	-10.18	0.00	0.42	-0.42		0.00
BB BRISTOL BAY HOUSING AUTHORITY	10.18	1.42	11.60	11.60	0.81		12.41
BC COPPER RIVER BASIN HOUSING AUTHORITY	10.18	10.48	20.66	21.95	7.54	+5.00	26.95
BD SKAGWAY CITY SCHOOL DISTRICT	10.18	2.02	12.20	12.20	473.63	+5.00	17.20
BE HOOPER BAY, CITY OF	10.18	8.82	19.00	22.13	-3.24		18.89
BF KLAHOCK, CITY OF	10.18	5.76	15.94	15.94	0.60		16.54
C0 PETERSBURG PUBLIC SCHOOLS	10.18	3.61	13.79	13.79	0.43		14.22
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	10.18	0.47	10.65	10.65	-0.03		10.62
C5 ALEUTIANS EAST BOROUGH	10.18	-3.87	6.31	6.31	-2.18		4.13
C6 KIVALINA, CITY OF	10.18	-10.18	0.00	0.00	2.82		2.82
C7 BERING STRAITS CRSA	10.18	-4.69	5.49	7.50	2.19		9.69

1.3 PERS Contribution Rates For Fiscal Years 1994 & 1995 (continued)

STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES
FOR FISCAL YEARS 1994 & 1995

	FY94		FY95		CHANGE IN TOTAL RATE	5% ADJUSTED CAP RATE	FY95 ADJUSTED RATE		
	CONSOL RATE	PAST SRV RATE	CONSOL RATE	PAST SRV RATE					
C9 ADAK REGION SCHOOL DISTRICT (TERMINATED)	NO ACTIVE EMPLOYEES								
CA HUSLIA, CITY OF	10.18	-4.83	5.35	7.18	10.90	-0.80	10.10	2.92	10.10
CB MOUNTAIN VILLAGE, CITY OF	10.18	-10.18	0.00	6.94	10.90	-10.90	0.00	-6.94	1.94
CC KALTAG, CITY OF	10.18	0.94	11.12	11.12	10.90	3.30	14.20	3.08	14.20
CD KOYUK, CITY OF	10.18	4.90	15.08	15.08	10.90	7.35	18.25	3.17	18.25
CE LOWER KALSKAG, CITY OF	10.18	0.00	10.18	10.18	10.90	31.83	42.73	32.55	15.18
CF HAINES BOROUGH SCHOOL DISTRICT	10.18	-1.54	8.64	8.64	10.90	-2.67	8.23	-0.41	8.23
DO NOORVIK, CITY OF	10.18	-3.12	7.06	7.06	10.90	-9.40	1.50	-5.56	2.06
D1 ELIM, CITY OF	10.18	-0.44	9.74	14.18	10.90	-1.51	9.39	-4.79	9.39
D2 ATKA, CITY OF	10.18	-10.18	0.00	9.47	10.90	2.80	13.70	4.23	13.70
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	10.18	1.91	12.09	12.09	10.90	2.51	13.41	1.32	13.41
D4 ALEUTIANS WEST CRSA	10.18	-2.42	7.76	7.76	10.90	-4.06	6.84	-0.92	6.84
D5 DELTA/GREELY SCHOOL DISTRICT	10.18	-0.61	9.57	9.57	10.90	-2.26	8.64	-0.93	8.64
D6 LAKE AND PENINSULA BOROUGH	10.18	2.25	12.43	12.43	10.90	2.54	13.44	1.01	13.44
D7 YAKUTAT, CITY OF	10.18	0.28	10.46	10.46	10.90	-2.02	8.88	-1.58	8.88
D8 UNALAKLEET, CITY OF	10.18	-1.45	8.73	8.73	10.90	-1.29	9.61	0.88	9.61
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	NO ACTIVE EMPLOYEES								
DA KLAOCK CITY SCHOOL DISTRICT	10.18	-1.43	8.75	8.75	10.90	-1.65	9.25	0.50	9.25
DB OLD HARROR, CITY OF	10.18	3.02	13.20	13.20	10.90	6.90	17.80	4.60	17.80
DC GRAYLING, CITY OF	10.18	1.82	12.00	12.00	10.90	-2.38	8.52	-3.48	8.52
DD MEKORYUK, CITY OF	10.18	0.00	10.18	10.18	10.90	5.92	16.82	6.64	15.18
DE ALASKA GATEWAY SCHOOL DISTRICT	10.18	0.00	10.18	10.18	10.90	-1.59	9.31	-0.87	9.31
DF SAINT GEORGE, CITY OF	10.18	26.92	37.10	37.10	10.90	26.26	37.16	0.06	37.16
EO PELICAN CITY SCHOOL DISTRICT	10.18	5.96	16.14	16.14	10.90	2.71	13.61	-2.53	13.61

1.3 PERS Contribution Rates For Fiscal Years 1994 & 1995 (continued)

STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES FOR FISCAL YEARS 1994 & 1995

	FY94			FY95			CHANGE IN TOTAL RATE	5% ADJUSTED CAP RATE	FY95 ADJUSTED RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE			
E4 CITY OF NUIOSUT	10.18	9.48	19.66	10.90	-3.97	6.93	-12.73	-5.00	14.66
E5 COOK INLET HOUSING AUTHORITY	10.18	3.87	14.05	10.90	13.31	24.21	10.16	+5.00	19.05
STATE & POLITICAL SUBDIVISION TOTALS	10.18	3.54	13.72	10.90	2.80	13.70	-0.02		13.70

1.4 Adjustment to Retiree Reserve as of June 30, 1992

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1992

	RETIREE RESERVE 6-30-91	NET CHANGE IN RESERVE BY 6-30-92	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-92
1 STATE OF ALASKA	802083091.	16002924.	16282343.	834368358.
2 SOUTHWEST REGION SCHOOL DISTRICT	1051728.	263080.	26169.	1340977.
3 ANNETTE ISLAND SCHOOL DISTRICT	46982.	117370.	3271.	167623.
4 BERING STRAITS SCHOOL DISTRICT	1763160.	51523.	36118.	1850801.
5 CHATHAM SCHOOL DISTRICT	84477.	40705.	2492.	127674.
6 ALASKA MUNICIPAL LEAGUE	492132.	-15997.	9477.	485612.
7 VALDEZ, CITY OF	3027190.	-5903.	60133.	3081420.
8 JUNEAU BOROUGH SCHOOL DISTRICT	5650323.	754378.	127473.	6532174.
9 MATANUSKA-SUSITNA BOROUGH	4232518.	709493.	98361.	5040372.
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	7635976.	839384.	168685.	8644045.
11 ANCHORAGE SCHOOL DISTRICT	79490961.	7331876.	1728032.	88550869.
12 COPPER RIVER SCHOOL DISTRICT	664923.	91589.	15057.	771569.
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	56774784.	2520293.	1180148.	60475225.
14 HAINES, CITY OF	1546522.	-616740.	18505.	948287.
15 KENAI, CITY OF	1857189.	345408.	43838.	2246435.
16 FAIRBANKS NORTH STAR BOROUGH	5294927.	1175202.	128775.	6598904.
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	16401179.	1323288.	352770.	18077237.
18 DENALI SCHOOL DISTRICT	222782.	-10170.	4232.	216844.
19 UNIVERSITY OF AK - GEO. INSTITUTE	5838271.	-237955.	111463.	5711779.
20 CITY AND BOROUGH OF SITKA	6555340.	-254392.	125408.	6426356.
21 CHUGACH REGIONAL SCHOOL DISTRICT	12357.	-422.	238.	12173.
22 KETCHIKAN GATEWAY BOROUGH	1295610.	97403.	27725.	1420738.
23 SOLDOTNA, CITY OF	1464144.	163319.	32391.	1659854.
24 IDITAROD AREA SCHOOL DISTRICT	1148827.	72228.	24303.	1245358.

1.4 Adjustment to Retiree Reserve as of June 30, 1992 (continued)

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, 1992

	RETIREE RESERVE 6-30-91	NET CHANGE IN RESERVE BY 6-30-92	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-92
25 KUSPUK SCHOOL DISTRICT	912333.	176773.	21676.	1110782.
26 CITY AND BOROUGH OF JUNEAU	22491837.	3881990.	524918.	26898745.
28 KODIAK, CITY OF	5504161.	1034560.	130140.	6668861.
29 FAIRBANKS, CITY OF	32927513.	2193528.	699013.	35820054.
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	8146752.	-68523.	160781.	8239010.
31 WASILLA, CITY OF	222942.	-10119.	4236.	217059.
32 SKAGWAY, CITY OF	308823.	50574.	7153.	366550.
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	2704853.	156034.	56940.	2917827.
34 PALMER, CITY OF	1667182.	-6014.	33062.	1694230.
35 WRANGELL, CITY OF	2885123.	353991.	64468.	3303582.
36 BETHEL, CITY OF	440746.	122727.	11215.	574688.
37 VALDEZ CITY SCHOOLS	1596663.	121024.	34187.	1751874.
38 HOONAH CITY SCHOOLS	1041335.	-30316.	20122.	1031141.
39 NOME, CITY OF	767440.	214555.	19545.	1001540.
40 KOTZERUE, CITY OF	447735.	97667.	10855.	556257.
41 GALENA CITY SCHOOLS	268991.	-9648.	5162.	264505.
42 KING COVE SCHOOL (TERMINATED)	0.	17188.	342.	17530.
43 PETERSBURG, CITY OF	2421973.	276392.	53705.	2752070.
44 BRISTOL BAY BOROUGH	936202.	151789.	21654.	1109645.
45 NORTH SLOPE BOROUGH	9775142.	3092537.	256105.	13123784.
46 WRANGELL CITY SCHOOLS	594162.	-42069.	10988.	563081.
48 CORDOVA, CITY OF	1401441.	601903.	39872.	2043216.
49 NOME CITY SCHOOLS	1395959.	429704.	36336.	1861999.
51 KING COVE, CITY OF	0.	159530.	3175.	162705.

1.4 Adjustment to Retiree Reserve as of June 30, 1992 (continued)

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, 1992

	RETIREE RESERVE 6-30-91	NET CHANGE IN RESERVE BY 6-30-92	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-92
52 ALASKA HOUSING FINANCE CORPORATION	3874570.	534660.	87757.	4496987.
53 LOWER YUKON SCHOOL DISTRICT	1546503.	192817.	34618.	1773938.
54 NORTHWEST ARCTIC SCHOOL DISTRICT	2447157.	168566.	52061.	2667784.
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	301647.	-5869.	5887.	301665.
56 PRIBILOF REGION SCHOOL DISTRICT	176147.	-6844.	3370.	172673.
57 LOWER KUSKOKWIM SCHOOL DISTRICT	2899027.	212803.	61935.	3173765.
58 KODIAK ISLAND SCHOOL DISTRICT	3450282.	-74850.	67181.	3442613.
59 YUKON FLATS SCHOOL DISTRICT	189188.	123172.	6217.	318577.
60 YUKON-KOYUKOK SCHOOL DISTRICT	619124.	45863.	13235.	678222.
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	6069465.	370196.	128168.	6567829.
62 ALEUTIAN REGION SCHOOL DISTRICT	124437.	-2905.	2419.	123951.
63 CORDOVA COMMUNITY HOSPITAL	943686.	88065.	20535.	1052286.
64 LAKE AND PENINSULA SCHOOL DISTRICT	1080739.	53112.	22567.	1156418.
65 SITKA COMMUNITY HOSPITAL	1064853.	457633.	30302.	1552788.
66 TANANA CITY SCHOOL DISTRICT	0.	0.	0.	0.
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	574214.	6418.	11556.	592188.
68 HYDABURG CITY SCHOOLS	0.	0.	0.	0.
69 TANANA, CITY OF	88833.	-8673.	1595.	81755.
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	262347.	-11205.	4998.	256140.
71 BARRON, CITY OF	0.	0.	0.	0.
72 ST. PAUL, CITY OF	5564.	-116.	108.	5556.
73 ANCHORAGE, MUNICIPALITY OF	110401857.	10724470.	2410774.	123537101.
74 KODIAK ISLAND BOROUGH	1651806.	-59671.	31688.	1623823.
75 NOME JOINT UTILITIES	313132.	-100074.	4240.	217298.

1.4 Adjustment to Retiree Reserve as of June 30, 1992 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1992

	RETIREE RESERVE 6-30-91	NET CHANGE IN RESERVE BY 6-30-92	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-92
76 SAND POINT, CITY OF	120217.	-4301.	2307.	118223.
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	1285665.	635256.	38232.	1959153.
78 DILLINGHAM, CITY OF	145760.	78652.	4466.	228878.
79 UNALASKA, CITY OF	433129.	114681.	10903.	558713.
80 KENAI PENINSULA BOROUGH	7298922.	43949.	146145.	7489016.
81 KETCHIKAN, CITY OF	8118175.	524066.	172006.	8814247.
82 SEWARD, CITY OF	1650885.	380354.	40428.	2071667.
83 FORT YUKON, CITY OF	33055.	3293.	723.	37071.
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	359823.	154677.	10240.	524740.
85 CORDOVA PUBLIC SCHOOLS	601698.	-17749.	11622.	595571.
86 CRAIG, CITY OF	117790.	171713.	5762.	295265.
87 PETERSBURG GENERAL HOSPITAL	412306.	155059.	11292.	578657.
88 SAND POINT CITY SCHOOL DISTRICT (TERMINA	0.	85086.	1693.	86779.
90 KENAI PENINSULA SCHOOL DISTRICT	7489041.	1086672.	170682.	8746395.
91 NORTH POLE, CITY OF	35717.	199201.	4676.	239594.
92 GALENA, CITY OF	6326.	66183.	1443.	73952.
93 NENANA, CITY OF	224715.	-12261.	4228.	216682.
94 HAINES BOROUGH	19191.	-584.	370.	18977.
96 NENANA CITY PUBLIC SCHOOLS	71976.	-3901.	1355.	69430.
A0 UNALAKLEET, CITY OF (TERMINATED)	44921.	-1926.	856.	43851.
A1 SAXMAN, CITY OF	0.	0.	0.	0.
A2 HOONAH, CITY OF	180363.	-9066.	3409.	174706.
A3 PELICAN, CITY OF	0.	0.	0.	0.
A4 KAKE, CITY OF (TERMINATED)	0.	0.	0.	0.

1.4 Adjustment to Retiree Reserve as of June 30, 1992 (continued)

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, 1992

	RETIREE RESERVE 6-30-91	NET CHANGE IN RESERVE BY 6-30-92	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-92
A5 WHITTIER, CITY OF	72109.	-2468.	1386.	71027.
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	0.	15257.	304.	15561.
A7 CRAIG SCHOOL DISTRICT	0.	0.	0.	0.
A8 DILLINGHAM CITY SCHOOL DISTRICT	185250.	-8202.	3524.	180572.
A9 THORNE BAY, CITY OF	0.	0.	0.	0.
AB AKUTAN, CITY OF	0.	0.	0.	0.
AC UNALASKA CITY SCHOOL DISTRICT	198851.	-11443.	3730.	191138.
AE KASHUNAMIUT SCHOOL DISTRICT	0.	0.	0.	0.
AF SEWARD GENERAL HOSPITAL	1691350.	29561.	34253.	1755264.
B0 WAINWRIGHT, CITY OF	69.	48130.	959.	49158.
B1 ST. MARY'S, CITY OF	76644.	25197.	2027.	103868.
B2 HOMER, CITY OF	970825.	108695.	21486.	1101006.
B3 RUDY, CITY OF	0.	0.	0.	0.
B4 EMDONAK (TERMINATED)	14957.	-1324.	272.	13915.
B5 SPECIAL EDUCATION SERVICE AGENCY	0.	0.	0.	0.
B6 BARTLETT MEMORIAL HOSPITAL	658806.	94821.	14999.	768626.
B7 NORTHWEST ARTIC BOROUGH	62860.	-3676.	1178.	60362.
B8 ST. MARY'S SCHOOL DISTRICT	265323.	53460.	6345.	325128.
B9 SELANIK CITY COUNCIL	0.	48137.	958.	49095.
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 KLANOCK, CITY OF	0.	0.	0.	0.

1.4 Adjustment to Retiree Reserve as of June 30, 1992 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1992

	RETIREE RESERVE 6-30-91	NET CHANGE IN RESERVE BY 6-30-92	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-92
C0 PETERSBURG PUBLIC SCHOOLS	24834.	-1072.	473.	24235.
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	0.	0.	0.	0.
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 SHISHMARF, 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 KALSKAG, CITY OF	0.	0.	0.	0.
CF HAINES BOROUGH SCHOOL DISTRICT	0.	0.	0.	0.
DD 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 KLANOCK CITY SCHOOL DISTRICT	0.	0.	0.	0.

1.4 Adjustment to Retiree Reserve as of June 30, 1992 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1992

	RETIREE RESERVE 6-30-91	NET CHANGE IN RESERVE BY 6-30-92	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-92
DB OLD HARBOR, CITY OF	0.	0.	0.	0.
DC GRAYLING, CITY OF	0.	0.	0.	0.
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.
E0 PELICAN CITY SCHOOL DISTRICT	0.	0.	0.	0.
E1 DENALI BOROUGH	0.	0.	0.	0.
E2 CITY OF ALLAKAKET	0.	0.	0.	0.
E3 CITY OF KACHEMAK	0.	0.	0.	0.
E4 CITY OF NUIQSUT	0.	0.	0.	0.
E5 COOK INLET HOUSING AUTHORITY	0.	0.	0.	0.
E6 INTERIOR REGIONAL HOUSING AUTHORITY	0.	0.	0.	0.
E7 YAKUTAT CITY SCHOOL DISTRICT	0.	0.	0.	0.
UNALLOCATED RESERVES	69423150.	-7436443.	0.	61986707.
STATE & POLITICAL SUBDIVISION TOTALS	1343873992.	53039013.	26569000.	1423482005.

1.5 Disclosure For GASB Statement No. 5

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, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED BENEFIT OBLIGATION*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS		UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
		*****CURRENT EMPLOYER FINANCED**	*****NON-VESTED		FOR	BENEFITS			
		VESTED	NON-VESTED						
1 STATE OF ALASKA									
1987	533,594	404,292	77,863	1,142,446	1,094,762	47,684	96%	1,159,209	
1988	611,062	454,666	75,687	1,315,532	1,152,690	162,842	88%	1,172,156	
1989	716,644	517,292	58,004	1,480,070	1,277,301	202,770	86%	1,334,159	
1990	744,606	557,299	49,938	1,569,554	1,453,007	116,546	93%	1,490,489	
1991	953,603	683,275	48,756	1,924,251	1,589,753	334,498	83%	1,630,505	
1992	1,037,573	770,597	60,474	2,144,472	1,858,546	285,926	87%	1,882,661	
2 SOUTHWEST REGION SCHOOL DISTRICT									
1987	413	839	435	1,883	2,270	-387	121%	2,403	
1988	662	955	322	2,287	2,706	-419	118%	2,751	
1989	1,041	995	389	2,817	3,133	-316	111%	3,272	
1990	1,189	1,114	281	3,046	3,754	-707	123%	3,851	
1991	1,449	1,256	248	3,408	4,068	-660	119%	4,172	
1992	1,780	1,232	380	3,937	4,727	-790	120%	4,789	
3 ANNETTE ISLAND SCHOOL DISTRICT									
1987	191	434	137	808	816	-8	101%	864	
1988	164	528	135	1,013	934	79	92%	949	
1989	267	703	86	1,244	1,155	88	93%	1,206	
1990	262	667	122	1,257	1,357	-100	108%	1,392	
1991	257	779	118	1,388	1,565	-177	113%	1,605	
1992	489	1,023	189	2,113	1,872	241	89%	1,896	
4 DERING STRAITS SCHOOL DISTRICT									
1987	530	1,370	1,349	3,800	3,902	-102	103%	4,131	
1988	782	1,904	1,541	5,069	4,868	201	96%	4,950	
1989	938	2,490	1,685	6,142	6,231	-88	101%	6,508	
1990	1,023	3,033	1,445	6,756	7,687	-931	114%	7,885	
1991	2,235	3,556	1,173	8,332	9,341	-1,010	112%	9,581	
1992	2,663	4,206	1,993	9,500	11,061	-1,561	116%	11,205	
5 CHATHAM SCHOOL DISTRICT									
1987	0	357	36	448	551	-103	123%	583	
1988	112	435	54	706	663	43	94%	674	
1989	88	515	72	807	818	-10	101%	854	
1990	87	593	96	945	964	-19	102%	989	
1991	84	629	135	1,052	1,108	-57	105%	1,137	
1992	176	729	231	1,437	1,408	29	98%	1,426	
6 ALASKA MUNICIPAL LEAGUE									
1987	447	5	41	495	900	-405	182%	952	
1988	435	36	5	515	800	-285	155%	813	
1989	463	41	15	558	215	343	39%	224	
1990	454	59	40	607	245	362	40%	251	
1991	545	102	21	732	206	526	28%	211	
1992	675	65	19	831	214	616	26%	217	

1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.
DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYERS*****	*****EMPLOYER FINANCED*****	*****NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
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	779	11,524	12,140	-616	105%	12,451
1992	5,264	2,441	5,463	449	13,617	13,892	-274	102%	14,072
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
1991	6,835	1,615	4,712	865	14,027	12,586	1,441	90%	12,908
1992	8,035	1,926	5,109	1,087	16,156	15,345	811	95%	15,545
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
1992	6,756	2,152	5,284	602	14,793	18,911	-4,119	128%	19,157
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	2,789	17,222	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
1992	10,784	4,320	12,066	1,752	28,922	24,267	4,655	84%	24,582
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
1992	98,012	20,843	59,479	6,887	185,223	166,327	18,895	90%	168,485
12 COPPER RIVER SCHOOL DISTRICT									
1987	260	68	394	231	953	1,156	-203	121%	1,224
1988	445	198	430	716	1,432	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
1992	806	322	955	134	2,217	2,397	-180	108%	2,428

1.5 Disclosure For GASB Statement No. 5 (continued)

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, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYERS FINANCED**	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
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	-4,497	100%	189,950
1992	93,742	29,574	79,370	9,180	211,866	216,076	-4,210	102%	218,880
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	1,324	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
1992	1,053	318	711	186	2,268	2,361	-93	104%	2,392
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	1,555	1,652	5,645	251	9,202	10,884	-1,682	118%	11,165
1991	2,848	1,650	6,076	183	10,957	11,858	-902	108%	12,162
1992	3,267	2,154	7,263	322	13,006	13,961	-955	107%	14,142
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	1,399	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
1992	10,888	4,127	11,145	1,526	27,686	33,807	-6,121	122%	34,246
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
1992	22,071	7,301	18,445	2,275	50,092	47,637	2,455	95%	48,255
18 DENALI 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
1992	667	236	727	186	1,816	1,916	-101	106%	1,941

1.5 Disclosure For GASB Statement No. 5 (continued)

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, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****EMPLOYER FINANCED*****	*****NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
19	UNIVERSITY OF AK - GEO. INSTITUTE									
1987	3,715	878	3,460	221	425	8,274	8,179	95	99%	8,660
1988	4,966	1,249	3,090	122	306	9,427	8,137	1,290	86%	8,274
1989	5,085	1,374	3,291	206	170	9,956	8,104	1,852	81%	8,464
1990	5,674	1,495	3,129	170	240	10,468	9,056	1,412	87%	9,289
1991	6,722	1,711	4,708	240	425	13,381	9,272	4,109	69%	9,510
1992	6,650	2,021	5,300	425		14,395	10,148	4,247	70%	10,279
20	CITY AND BOROUGH OF SITKA									
1987	4,812	971	3,599	589	696	9,971	8,374	1,597	84%	8,866
1988	4,645	1,384	3,851	530	502	10,410	8,871	1,539	85%	9,020
1989	5,548	1,596	4,282	481	543	11,929	9,948	1,981	83%	10,390
1990	5,495	1,738	4,295	481	696	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
1992	7,804	2,266	5,979	696		16,744	13,742	3,002	82%	13,920
21	CHUGACH REGIONAL SCHOOL DISTRICT									
1987	96	15	11	51	124	173	195	-22	113%	206
1988	38	37	10	71	90	156	223	-67	143%	226
1989	71	26	9	90	77	197	271	-75	138%	283
1990	77	56	24	77	107	234	380	-145	162%	389
1991	135	76	47	107	124	365	464	-99	127%	476
1992	120	92	97	124		433	532	-100	123%	539
22	KETCHIKAN GATEWAY BOROUGH									
1987	884	382	1,177	482	387	2,925	2,921	4	100%	3,092
1988	1,124	575	1,418	441	335	3,508	3,489	19	99%	3,547
1989	1,469	546	1,666	335	227	4,016	3,877	139	97%	4,049
1990	1,550	601	1,712	227	336	4,090	4,666	-576	114%	4,787
1991	1,855	732	2,357	336	387	5,280	4,940	340	94%	5,066
1992	2,209	811	2,793	387		6,200	5,974	226	96%	6,051
23	SOLDOTNA, CITY OF									
1987	343	294	1,477	345	133	2,459	1,574	885	64%	1,666
1988	737	348	1,847	211	179	3,143	2,228	915	71%	2,265
1989	755	440	2,213	179	49	3,587	2,802	784	78%	2,926
1990	1,330	501	2,456	49	86	4,336	3,849	487	89%	3,948
1991	1,880	583	2,683	86	133	5,231	4,425	807	85%	4,538
1992	2,021	745	3,398	133		6,297	5,635	662	89%	5,708
24	IDITAROD AREA SCHOOL DISTRICT									
1987	56	168	909	317	300	1,450	1,741	-291	120%	1,843
1988	79	413	1,207	428	454	2,127	2,139	-12	101%	2,175
1989	186	483	1,446	454	313	2,568	2,731	-163	106%	2,852
1990	170	553	1,750	313	271	2,787	3,219	-432	116%	3,302
1991	1,227	536	1,705	271		3,738	4,217	-479	113%	4,326
1992	1,691	523	1,674	300		4,188	4,819	-631	115%	4,882

1.5 Disclosure For GASB Statement No. 5 (continued)

S T A T E O F A L A S K A - P. E. R. S.
DISCLOSURE FOR G.A.S.D. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	**EMPLOYER VESTED	**EMPLOYER NON-VESTED	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	**EMPLOYER VESTED	**EMPLOYER NON-VESTED					
25 KUSPUK SCHOOL DISTRICT													
1987	104	171	756	317	1,348	1,598	-250	119%	1,692				
1988	122	345	897	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				
1992	1,723	433	1,146	367	3,669	3,837	-168	105%	3,887				
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				
1992	33,098	8,230	26,116	2,107	69,551	66,472	3,079	96%	67,334				
28 KOHIAK, CITY OF													
1987	4,528	983	3,409	964	9,884	9,097	787	92%	9,637				
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				
1992	7,388	1,819	6,155	458	15,821	15,517	304	98%	15,718				
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				
1991	35,468	5,303	19,782	280	60,833	31,569	29,264	52%	32,378				
1992	38,423	5,912	22,366	414	67,115	35,333	31,782	53%	35,791				
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				
1992	12,044	3,592	8,245	456	24,336	34,936	-10,600	144%	35,390				
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				
1992	368	280	711	82	1,440	1,387	54	96%	1,405				

1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.
DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****CONTRIBS WITH INT*****		*****NON-VESTED*****		*****TOTAL*****		*****NET ASSETS AVAILABLE FOR BENEFITS*****		*****UNFUNDED PENSION BENEFIT OBLIGATION*****		*****ASSETS AS PCT OF PRO*****		*****MARKET VALUE OF ASSETS*****	
	CURRENT RETIREES & TERMINATED	356	43	198	87	684	789	835	1,009	1,071	1,136	1,296	1,118	1,118	-105	115%	835	
32 SKAGWAY, CITY OF																		
1987	356	43	198	87	684	789	835	1,009	1,071	1,136	1,296	1,118	1,118	-105	115%	835		
1988	388	90	169	160	807	964	807	964	807	964	964	807	807	-157	119%	980		
1989	421	82	253	78	835	1,009	835	1,009	835	1,009	1,009	835	835	-175	121%	1,053		
1990	348	110	350	29	836	836	836	836	836	836	836	836	836	-235	128%	1,099		
1991	390	120	433	39	982	1,136	982	1,136	982	1,136	1,136	982	982	-153	116%	1,165		
1992	467	116	475	59	1,118	1,296	1,118	1,296	1,118	1,296	1,296	1,118	1,118	-178	116%	1,313		
33 GREATER SITKA BOROUGH SCHOOL DISTRICT																		
1987	1,354	355	1,336	382	3,427	3,590	3,427	3,590	3,427	3,590	3,590	3,427	3,427	-163	105%	3,801		
1988	2,826	217	625	272	3,940	4,356	3,940	4,356	3,940	4,356	4,356	3,940	3,940	-416	111%	4,429		
1989	3,360	270	712	194	4,537	4,214	4,537	4,214	4,537	4,214	4,214	4,537	4,537	323	93%	4,401		
1990	3,392	315	849	178	4,734	4,655	4,734	4,655	4,734	4,655	4,655	4,734	4,734	79	98%	4,775		
1991	3,664	338	1,084	171	5,256	4,768	5,256	4,768	5,256	4,768	4,768	5,256	5,256	488	91%	4,890		
1992	3,936	388	1,107	255	5,685	5,267	5,685	5,267	5,685	5,267	5,267	5,685	5,685	419	93%	5,335		
34 PALMER, CITY OF																		
1987	706	279	1,318	350	2,653	2,063	2,653	2,063	2,653	2,063	2,063	2,653	2,653	590	78%	2,184		
1988	1,283	422	1,310	296	3,311	3,126	3,311	3,126	3,311	3,126	3,126	3,311	3,311	698	79%	2,657		
1989	1,501	498	1,576	193	3,768	3,777	3,768	3,777	3,768	3,777	3,777	3,768	3,768	642	83%	3,265		
1990	1,550	614	1,805	171	4,141	4,141	4,141	4,141	4,141	4,141	4,141	4,141	4,141	364	91%	3,874		
1991	1,820	726	2,015	146	4,697	4,260	4,697	4,260	4,697	4,260	4,260	4,697	4,697	436	91%	4,369		
1992	1,986	841	2,363	142	5,332	5,062	5,332	5,062	5,332	5,062	5,062	5,332	5,332	271	95%	5,127		
35 WRANGELL, CITY OF																		
1987	932	423	1,495	250	3,100	3,059	3,100	3,059	3,100	3,059	3,059	3,100	3,100	41	99%	3,239		
1988	1,306	640	1,851	164	3,961	3,652	3,961	3,652	3,961	3,652	3,652	3,961	3,961	309	92%	3,713		
1989	1,511	731	1,805	177	4,224	4,190	4,224	4,190	4,224	4,190	4,190	4,224	4,224	34	99%	4,376		
1990	1,750	855	1,951	196	4,751	4,790	4,751	4,790	4,751	4,790	4,790	4,751	4,751	-38	101%	4,913		
1991	3,065	760	1,546	165	5,537	5,107	5,537	5,107	5,537	5,107	5,107	5,537	5,537	430	92%	5,238		
1992	3,608	754	1,602	223	6,188	6,123	6,188	6,123	6,188	6,123	6,123	6,188	6,188	65	99%	6,202		
36 BETHEL, CITY OF																		
1987	102	109	311	80	602	765	602	765	602	765	765	602	602	-163	127%	810		
1988	100	78	382	120	680	977	680	977	680	977	977	680	680	-297	144%	993		
1989	132	87	404	68	691	1,179	691	1,179	691	1,179	1,179	691	691	-487	171%	1,231		
1990	128	83	442	132	786	1,332	786	1,332	786	1,332	1,332	786	786	-547	169%	1,367		
1991	508	60	520	57	1,145	1,675	1,145	1,675	1,145	1,675	1,675	1,145	1,145	-530	146%	1,718		
1992	1,033	261	1,868	314	3,476	4,373	3,476	4,373	3,476	4,373	4,373	3,476	3,476	-897	126%	4,430		
37 VALDEZ CITY SCHOOLS																		
1987	876	275	971	208	2,330	2,778	2,330	2,778	2,330	2,778	2,778	2,330	2,330	-448	119%	2,941		
1988	825	540	1,216	209	2,790	2,669	2,790	2,669	2,790	2,669	2,669	2,790	2,790	121	96%	2,714		
1989	1,095	548	1,413	223	3,280	3,247	3,280	3,247	3,280	3,247	3,247	3,280	3,280	33	99%	3,391		
1990	1,443	576	1,209	189	3,417	3,657	3,417	3,657	3,417	3,657	3,657	3,417	3,417	-240	107%	3,751		
1991	1,778	644	1,753	165	4,339	4,087	4,339	4,087	4,339	4,087	4,087	4,339	4,339	252	94%	4,192		
1992	1,951	743	1,935	160	4,791	4,847	4,791	4,847	4,791	4,847	4,847	4,791	4,791	-57	101%	4,910		

1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.
DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****CURRENT EMPLOYER FINANCED*****		*****NON-VESTED*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS		UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	VESTED	NON-VESTED	VESTED	NON-VESTED		VESTED	NON-VESTED			
38 HOONAH CITY SCHOOLS														
1987	758	82	310	117	1,026	323	1,267	912	355	72%	965			
1988	834	100	375	67	1,218	244	1,376	1,122	254	82%	1,140			
1989	636	120	412	59	1,518	142	1,227	596	631	49%	622			
1990	617	150	487	93	1,677	143	1,348	747	600	55%	767			
1991	1,185	102	248	100	2,291	189	1,635	830	805	51%	851			
1992	1,203	131	397	109	2,595	152	1,839	914	926	50%	926			
39 NOME, CITY OF														
1987	1,091	313	1,026	323	2,359	323	2,753	2,761	-8	100%	2,923			
1988	899	540	1,218	244	2,518	244	2,901	3,048	-147	105%	3,099			
1989	1,392	556	1,518	142	3,677	142	3,607	3,674	-66	102%	3,837			
1990	1,287	579	1,677	143	3,866	143	3,686	4,235	-548	115%	4,344			
1991	1,525	691	2,291	189	4,696	189	4,696	4,806	-110	102%	4,929			
1992	1,651	769	2,595	152	5,168	152	5,168	5,628	-460	109%	5,701			
40 KOTZEBUE, CITY OF														
1987	178	176	639	367	1,360	367	1,360	2,366	-1,006	174%	2,505			
1988	185	440	653	350	1,628	350	1,628	2,788	-1,160	171%	2,835			
1989	325	371	932	386	2,014	386	2,014	3,924	-1,910	195%	4,098			
1990	417	466	1,004	469	2,355	469	2,355	3,998	-1,643	170%	4,101			
1991	629	516	1,320	421	2,886	421	2,886	4,282	-1,397	148%	4,392			
1992	774	487	1,379	450	3,070	450	3,070	4,827	-1,757	157%	4,890			
41 GALENA CITY SCHOOLS														
1987	0	70	384	46	500	46	500	581	-81	116%	615			
1988	178	116	314	62	670	62	670	887	-217	132%	901			
1989	197	121	329	14	661	14	661	845	-183	128%	882			
1990	264	131	293	16	704	16	704	971	-267	138%	996			
1991	281	156	384	47	869	47	869	1,033	-164	119%	1,059			
1992	279	179	410	56	924	56	924	1,149	-225	124%	1,163			
42 KING COVE SCHOOL (TERMINATED)														
1987	142	0	236	15	392	15	392	582	-190	148%	590			
1988	2,218	647	2,256	364	5,485	364	5,485	3,916	1,569	71%	4,146			
1989	2,709	645	2,354	427	6,135	427	6,135	4,634	1,501	76%	4,712			
1990	3,106	763	2,440	427	6,736	427	6,736	4,338	2,398	64%	4,531			
1991	2,616	979	2,765	434	6,795	434	6,795	4,955	1,840	73%	5,082			
1992	3,074	1,171	3,911	359	8,515	359	8,515	5,499	3,015	65%	5,640			
	3,661	1,252	4,166	424	9,503	424	9,503	6,578	2,925	69%	6,663			
43 PETERSBURG, CITY OF														

1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.
DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBUTIONS WITH INT	*****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
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
1992	1,338	453	1,121	287	3,200	2,918	281	91%	2,956
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%	59,628
1991	15,805	11,716	22,331	4,749	54,602	63,336	-8,734	116%	64,959
1992	20,445	13,759	27,413	5,082	66,700	74,436	-7,736	112%	75,401
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
1992	662	141	482	142	1,427	1,364	63	96%	1,382
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
1992	2,059	830	2,379	134	5,402	5,047	354	93%	5,113
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
1992	2,138	271	762	95	3,266	3,713	-447	114%	3,761
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
1992	254	146	240	196	837	1,083	-245	129%	1,097

1.5 Disclosure For GASB Statement No. 5 (continued)

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	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****EMPLOYER FINANCED*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS	
	*****CURRENT RETIREES & TERMINATED	*****CONTRIBS WITH INT	*****VESTED	*****NON-VESTED	*****VESTED	*****NON-VESTED						
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			
1992	5,229	1,260	6,255	3,510	16,254	16,322	-68	100%	16,534			
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	1,906	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			
1992	2,925	1,564	4,709	659	9,857	10,705	-848	109%	10,844			
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	1,075	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			
1992	3,519	1,684	4,448	998	10,650	16,062	-5,412	151%	16,270			
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			
1992	907	169	474	131	1,681	1,521	159	90%	1,541			
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			
1992	183	208	596	59	1,046	1,132	-85	108%	1,146			
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			
1992	5,302	3,992	9,519	1,976	20,790	25,249	-4,460	121%	25,577			

1.5 Disclosure For GASB Statement No. 5 (continued)

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DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****CURRENT EMPLOYER FINANCED*****	*****NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
*****RETIREES & TERMINATED*****									
*****CONTRIBS WITH INT*****									
*****VESTED*****									
*****NON-VESTED*****									
*****CURRENT*****									
*****TERMINATED*****									
*****DISTRICT*****									
58	KODIAK ISLAND SCHOOL DISTRICT	1,448	2,391	662	5,085	5,685	-600	112%	6,019
1987		1,448	2,391	662	5,085	5,685	-600	112%	6,019
1988		2,911	2,000	899	6,477	7,111	-634	110%	7,251
1989		3,298	2,286	960	7,331	7,794	-462	106%	8,140
1990		3,341	2,599	692	7,467	8,751	-1,284	117%	8,977
1991		4,265	3,094	555	8,862	8,273	589	93%	8,485
1992		4,717	3,376	627	9,818	9,413	405	96%	9,535
59	YUKON FLATS SCHOOL DISTRICT	237	332	268	913	1,588	-675	174%	1,681
1987		237	332	268	913	1,588	-675	174%	1,681
1988		202	360	246	1,028	1,813	-785	176%	1,843
1989		309	518	258	1,289	2,156	-867	167%	2,251
1990		281	620	372	1,527	2,388	-862	156%	2,450
1991		399	787	309	1,768	2,599	-831	147%	2,665
1992		543	1,053	296	2,211	3,079	-868	139%	3,119
60	YUKON-KOYUKOK SCHOOL DISTRICT	67	604	387	1,236	2,272	-1,036	184%	2,405
1987		67	604	387	1,236	2,272	-1,036	184%	2,405
1988		95	729	535	1,784	2,741	-957	154%	2,787
1989		383	802	404	1,969	3,607	-1,638	183%	3,767
1990		669	860	335	2,268	3,987	-1,719	176%	4,090
1991		903	993	432	2,767	4,461	-1,694	161%	4,575
1992		1,036	1,007	568	3,060	5,127	-2,067	168%	5,193
61	NORTH SLOPE BOROUGH SCHOOL DISTRICT	1,994	3,139	1,221	7,411	8,541	-1,130	115%	9,043
1987		1,994	3,139	1,221	7,411	8,541	-1,130	115%	9,043
1988		3,606	2,895	1,361	9,332	9,665	-333	104%	9,828
1989		4,526	3,940	1,133	11,189	11,310	-120	101%	11,813
1990		5,817	3,382	1,257	12,147	13,670	-1,523	113%	14,023
1991		7,861	4,311	1,386	15,581	15,975	-394	103%	16,385
1992		8,556	4,747	1,611	17,153	17,993	-840	105%	18,226
62	ALEUTIAN REGION SCHOOL DISTRICT	57	150	36	274	638	-364	233%	675
1987		57	150	36	274	638	-364	233%	675
1988		62	154	86	407	757	-350	186%	769
1989		213	138	104	547	925	-378	169%	966
1990		426	79	31	572	1,016	-444	178%	1,042
1991		491	61	32	599	1,127	-529	188%	1,156
1992		508	48	32	601	1,227	-626	204%	1,243
63	CORDOVA COMMUNITY HOSPITAL	397	514	101	1,123	1,300	-177	116%	1,376
1987		397	514	101	1,123	1,300	-177	116%	1,376
1988		396	541	154	1,279	1,414	-135	111%	1,437
1989		344	594	225	1,402	1,670	-268	119%	1,744
1990		394	651	123	1,404	1,924	-521	137%	1,974
1991		1,005	635	129	2,012	2,101	-89	104%	2,155
1992		1,179	685	153	2,302	2,361	-59	103%	2,392

1.5 Disclosure For GASB Statement No. 5 (continued)

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DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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		*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****CURRENT EMPLOYER FINANCED*****	*****NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
		*****CONTRIBS WITH INT*****	*****VESTED*****	*****NON-VESTED*****	*****NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
LAKE AND PENINSULA SCHOOL DISTRICT										
64	1987	367	411	295	379	1,173	1,376	-203	117%	1,457
	1988	562	359	319	319	1,422	1,669	-247	117%	1,697
	1989	928	359	392	332	1,879	2,087	-208	111%	2,179
	1990	809	636	332	305	1,998	2,325	-328	116%	2,385
	1991	1,268	725	305	379	2,784	2,784	-202	108%	2,855
	1992	1,346	859	379	379	2,907	3,193	-286	110%	3,235
SITKA COMMUNITY HOSPITAL										
65	1987	531	782	304	326	1,807	2,457	-650	136%	2,601
	1988	665	861	423	423	2,404	2,919	-515	121%	2,968
	1989	1,126	1,183	351	346	3,185	3,536	-351	111%	3,693
	1990	1,319	1,445	346	407	3,731	4,048	-318	108%	4,153
	1991	1,766	1,721	407	326	4,596	4,453	143	97%	4,567
	1992	2,552	1,838	326	326	5,450	5,417	33	99%	5,487
TANANA CITY SCHOOL DISTRICT										
66	1987	2	49	87	66	148	141	7	95%	149
	1988	1	67	105	105	229	183	46	80%	186
	1989	3	67	90	37	210	171	40	81%	178
	1990	97	123	55	64	312	248	64	79%	254
	1991	57	104	60	66	284	290	-6	102%	298
	1992	62	153	66	66	348	356	-8	102%	360
SOUTHEASTERN REGIONAL RESOURCE CENTER										
67	1987	103	191	101	238	440	684	-244	155%	724
	1988	293	156	111	111	642	876	-234	136%	890
	1989	381	179	94	94	736	1,012	-277	138%	1,057
	1990	563	158	145	145	957	1,144	-187	120%	1,174
	1991	859	310	124	124	1,395	1,527	-132	109%	1,566
	1992	1,044	231	238	238	1,601	1,660	-58	104%	1,681
HYDABURG CITY SCHOOLS										
68	1987	3	0	80	112	101	127	-26	126%	134
	1988	0	65	63	63	160	153	7	96%	155
	1989	1	115	68	68	221	191	30	86%	199
	1990	3	137	29	29	202	215	-13	106%	220
	1991	3	144	69	69	262	267	-5	102%	274
	1992	2	173	112	112	347	348	-1	100%	353
TANANA, CITY OF										
69	1987	4	38	60	60	116	267	-151	230%	282
	1988	15	49	95	95	210	309	-99	147%	314
	1989	25	6	144	144	223	377	-154	169%	393
	1990	23	107	100	100	296	430	-134	145%	441
	1991	108	46	119	119	332	543	-211	164%	557
	1992	101	71	153	153	393	605	-212	154%	613

1.5 Disclosure For GASB Statement No. 5 (continued)

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	CURRENT RETIREES & TERMINATED	*****PROJECTED *****CONTRIBS *****WITH INT	BENEFIT OBLIGATION 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
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
1992	612	180	485	33	1,310	1,501	-191	115%	1,521
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	46	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
1992	219	204	357	84	864	1,116	-251	129%	1,130
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
1992	518	160	278	124	1,081	1,428	-347	132%	1,447
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
1992	158,170	44,416	124,894	5,610	333,091	318,627	14,464	96%	322,761
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
1992	2,596	719	1,742	299	5,356	5,277	79	99%	5,345
75 NOME JOINT UTILITIES									
1987	201	56	308	56	621	1,214	-593	195%	1,285
1988	185	195	327	50	757	1,355	-586	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
1992	240	317	858	44	1,458	2,123	-665	146%	2,151

1.5 Disclosure For GASB Statement No. 5 (continued)

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	CURRENT RETIREES & TERMINATED	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****EMPLOYER FINANCED*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS		UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
		WITH INT	NON-VESTED	VESTED	NON-VESTED	VESTED	NON-VESTED		FOR BENEFITS	FOR BENEFITS			
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				
1992	240	121	291	146	799	739	60	92%	749				
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				
1992	2,572	693	2,312	571	6,148	4,866	1,282	79%	4,929				
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	1,249	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				
1992	466	442	1,005	259	2,173	2,616	-444	120%	2,650				
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	697	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				
1992	1,077	1,154	2,110	577	4,918	6,132	-1,215	125%	6,212				
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				
1992	9,446	3,790	8,637	839	22,711	21,313	1,398	94%	21,589				
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				
1991	10,451	1,906	5,823	618	18,798	11,266	7,532	60%	11,555				
1992	11,526	2,261	6,535	813	21,134	13,289	7,846	63%	13,461				

1.5 Disclosure For GASB Statement No. 5 (continued)

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, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYER VESTED	*****PROJECTED EMPLOYER NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
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
1992	2,685	1,181	3,333	371	7,571	7,726	-155	102%	7,826
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
1992	87	87	210	44	429	596	-167	139%	604
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
1992	943	194	726	64	1,927	1,681	246	87%	1,702
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
1992	624	295	1,027	160	2,106	1,883	222	89%	1,908
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
1992	305	163	480	77	1,026	1,119	-93	109%	1,133
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
1992	1,152	349	963	50	2,513	2,962	-449	118%	3,001

1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.
DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****CURRENT EMPLOYEES FINANCED*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****CURRENT EMPLOYEES*****	*****CURRENT EMPLOYEES FINANCED*****	*****CURRENT EMPLOYEES FINANCED*****	*****CURRENT EMPLOYEES FINANCED*****					
88 SAND POINT CITY SCHOOL DISTRICT (TERMINATED)											
92	0	49	15	155	211	-55	213	136%	213		
90 KENAI PENINSULA SCHOOL DISTRICT											
1987	3,872	5,069	2,036	12,060	9,111	2,949	9,647	76%	9,647		
1988	5,271	5,793	2,102	14,877	11,204	3,673	11,393	75%	11,393		
1989	6,382	6,872	2,162	17,384	13,391	3,993	13,987	77%	13,987		
1990	5,970	7,743	1,889	17,893	15,903	1,990	16,313	89%	16,313		
1991	8,579	9,423	1,893	22,656	18,467	4,188	18,941	82%	18,941		
1992	10,219	10,735	2,119	26,225	22,873	3,352	23,170	87%	23,170		
91 NORTH POLE, CITY OF											
1987	120	570	160	974	934	40	988	96%	988		
1988	102	688	125	1,276	1,424	-148	1,448	112%	1,448		
1989	168	903	70	1,464	1,818	-354	1,898	124%	1,898		
1990	203	994	53	1,599	2,141	-543	2,197	134%	2,197		
1991	151	1,155	48	1,800	2,443	-643	2,506	136%	2,506		
1992	632	1,444	107	2,671	2,953	-282	2,991	111%	2,991		
92 GALENA, CITY OF											
1987	9	368	93	547	657	-110	695	120%	695		
1988	67	367	152	751	882	-131	896	117%	896		
1989	69	331	82	646	1,164	-519	1,215	180%	1,215		
1990	251	238	104	707	1,324	-617	1,358	187%	1,358		
1991	345	412	110	1,054	1,609	-555	1,650	153%	1,650		
1992	648	389	208	1,428	1,888	-461	1,913	132%	1,913		
93 NENANA, CITY OF											
1987	0	143	41	212	345	-133	365	163%	365		
1988	0	205	39	309	421	-112	428	136%	428		
1989	113	157	45	385	515	-130	517	134%	517		
1990	111	190	36	421	585	-164	600	139%	600		
1991	226	267	17	605	718	-113	737	119%	737		
1992	218	296	42	667	789	-123	800	118%	800		
94 HAINES BOROUGH											
1987	17	6	53	89	88	1	93	99%	93		
1988	17	16	52	110	107	3	108	97%	108		
1989	18	20	46	103	151	-48	157	147%	157		
1990	17	60	56	166	213	-47	218	128%	218		
1991	25	103	97	271	280	-10	287	103%	287		
1992	25	172	91	358	356	2	361	99%	361		

1.5 Disclosure For GASB Statement No. 5 (continued)

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, 1992

	*****PROJECTED BENEFIT OBLIGATION*****	*****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
96 NENANA CITY PUBLIC SCHOOLS									
1987	0	159	61	258	281	-23	109%	297	
1988	76	200	56	399	394	5	99%	400	
1989	80	209	81	436	483	-47	111%	504	
1990	75	255	30	423	553	-129	131%	567	
1991	72	372	1	510	599	-89	117%	614	
1992	69	371	3	522	693	-171	133%	702	
AO UNALAKLEET, CITY OF (TERMINATED)									
1987	46	81	55	207	225	-18	109%	238	
1988	64	47	6	136	224	-88	165%	227	
1989	91	42	16	149	228	-79	153%	238	
1990	126	56	61	243	253	-10	104%	260	
1991	83	106	66	255	267	-12	105%	274	
1992	90	129	50	269	306	-37	114%	310	
A1 SAXMAN, CITY OF									
1987	54	3	0	58	0	0	0%	0	
1988	27	38	34	102	78	24	76%	79	
1989	54	38	41	134	90	44	67%	94	
1990	47	44	77	173	113	60	65%	116	
1991	49	93	64	213	131	81	62%	135	
1992	60	152	40	262	156	106	60%	158	
A2 HOONAH, CITY OF									
1987	0	7	147	197	264	-67	134%	279	
1988	0	0	224	335	404	-69	121%	410	
1989	0	196	94	384	541	-157	141%	565	
1990	114	186	90	446	637	-191	143%	654	
1991	259	103	83	502	731	-229	146%	750	
1992	175	123	122	493	827	-334	168%	838	
A3 PELICAN, CITY OF									
1987	0	0	45	60	41	19	68%	43	
1988	0	0	77	95	60	35	63%	61	
1989	0	0	64	83	89	-6	107%	92	
1990	82	2	11	112	119	-7	106%	122	
1991	79	11	33	147	165	-18	112%	169	
1992	96	14	15	154	212	-59	138%	215	
A5 WHITTIER, CITY OF									
1987	38	58	132	266	307	-41	115%	325	
1988	46	96	155	405	387	18	96%	393	
1989	75	137	161	440	485	-44	110%	506	
1990	65	234	118	505	597	-93	118%	613	
1991	76	285	137	615	758	-143	123%	777	
1992	76	385	149	756	951	-195	126%	963	

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

AG	MUNI OF ANCHORAGE PARKING AUTHORITY	*****PROJECTED BENEFIT OBLIGATION*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS		UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
		*****CURRENT RETIREES & TERMINATED	*****CURRENT EMPLOYERS FINANCED**		*****CURRENT EMPLOYERS FINANCED**	*****NON-VESTED			
1987	21	14	18	117	159	-42	136%	168	
1988	16	70	33	202	232	-30	115%	235	
1989	27	64	44	223	331	-108	148%	345	
1990	55	71	84	320	426	-106	133%	437	
1991	60	100	135	429	551	-122	128%	565	
1992	132	131	192	591	677	-87	115%	686	
A7	CRAIG SCHOOL DISTRICT								
1987	0	6	0	77	29	48	38%	30	
1988	0	12	90	102	48	54	47%	48	
1989	69	13	39	122	74	48	61%	77	
1990	0	20	73	97	113	-17	116%	116	
1991	0	24	97	131	147	-16	112%	151	
1992	67	43	60	227	246	-19	108%	250	
A8	DILLINGHAM CITY SCHOOL DISTRICT								
1987	181	50	508	909	266	643	29%	281	
1988	201	137	583	1,113	493	620	44%	501	
1989	422	143	619	1,313	783	530	60%	817	
1990	392	177	706	1,389	977	412	70%	1,003	
1991	447	174	753	1,459	1,112	347	76%	1,141	
1992	686	184	750	1,695	1,451	244	86%	1,470	
A9	THORNE BAY, CITY OF								
1987	0	12	0	41	60	-19	146%	63	
1988	0	26	0	79	102	-23	129%	103	
1989	0	40	0	129	168	-39	130%	175	
1990	0	36	26	156	203	-47	130%	208	
1991	0	35	49	186	238	-52	128%	244	
1992	0	48	132	256	315	-60	123%	320	
AB	AKUTAN, CITY OF								
1987	0	0	0	0	0	0	0%	0	
1988	0	24	15	73	81	-8	111%	82	
1989	0	27	19	108	122	-14	113%	127	
1990	0	38	19	145	151	-6	104%	155	
1991	0	51	120	208	196	11	94%	201	
1992	0	42	160	227	222	5	98%	225	
AC	UNALASKA CITY SCHOOL DISTRICT								
1987	1	17	0	57	98	-41	172%	103	
1988	0	22	0	85	128	-43	151%	130	
1989	1	33	0	135	178	-42	132%	185	
1990	1	36	83	144	219	-75	152%	224	
1991	200	31	31	296	345	-49	117%	354	
1992	198	33	38	305	381	-75	125%	386	

1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.
DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED CONTRIBUTIONS WITH INT *****	*****CURRENT EMPLOYER VESTED *****	*****CURRENT EMPLOYER NON-VESTED *****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
AE KASHONAMIUT SCHOOL DISTRICT								
1987	0	30	69	99	108	-9	109%	114
1988	0	11	169	234	195	44	82%	198
1989	4	73	185	275	300	-24	109%	313
1990	6	96	264	384	395	-12	103%	405
1991	82	108	237	480	491	-11	102%	504
1992	109	132	260	584	640	-56	110%	649
AF SEWARD GENERAL HOSPITAL								
1987	142	61	261	1,394	369	1,025	26%	390
1988	1,077	103	201	2,079	1,718	361	83%	1,747
1989	1,051	170	134	2,274	881	1,392	39%	1,920
1990	1,061	230	77	2,478	1,139	1,339	46%	1,168
1991	1,909	193	126	2,914	1,419	1,496	49%	1,455
1992	2,171	249	155	3,393	1,674	1,719	49%	1,696
BO WAINWRIGHT, CITY OF								
1987	0	3	29	50	36	14	72%	38
1988	0	43	82	137	56	81	41%	56
1989	0	30	43	164	89	75	54%	92
1990	0	37	44	208	107	102	51%	109
1991	0	84	66	291	181	110	62%	185
1992	102	26	0	212	126	86	59%	128
B1 ST. MARY'S, CITY OF								
1987	0	8	26	125	41	84	33%	43
1988	0	15	49	128	85	43	66%	86
1989	3	16	15	130	118	12	91%	123
1990	103	21	26	200	232	-32	116%	238
1991	83	33	40	220	255	-35	116%	262
1992	134	30	36	255	342	-88	134%	347
B2 HOMER, CITY OF								
1987	184	115	318	2,086	1,973	113	95%	2,089
1988	127	414	445	3,326	2,607	719	78%	2,651
1989	529	468	395	3,991	3,620	371	91%	3,781
1990	914	608	194	4,882	4,662	219	95%	4,782
1991	2,022	714	165	6,003	5,754	249	96%	5,902
1992	2,446	842	264	6,934	7,173	-239	103%	7,266
B3 RUBY, CITY OF								
1987	0	5	6	94	22	72	23%	23
1988	0	13	17	133	42	91	32%	42
1989	0	113	21	153	67	86	44%	69
1990	7	0	34	51	79	-29	155%	81
1991	0	12	4	53	83	-30	157%	85
1992	0	13	5	61	99	-37	162%	100

1.5 Disclosure For GASB Statement No. 5 (continued)

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, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBUTIONS WITH INT	BENEFIT OBLIGATION	*****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	
B4 EHMOKAK (TERMINATED)												
1987	0	7	132	82	221	64	221	64	157	29%	67	
1988	0	24	161	107	292	103	292	103	189	35%	104	
1989	40	39	233	118	430	162	430	162	268	38%	169	
1990	133	18	74	138	363	184	363	184	179	51%	189	
1991	15	4	145	?	167	143	167	143	23	86%	147	
1992	75	0	0	3	78	-20	78	-20	98	-26%	-20	
B5 SPECIAL EDUCATION SERVICE AGENCY												
1987	0	3	0	11	14	13	14	13	1	93%	13	
1988	0	15	0	34	49	40	49	40	9	82%	40	
1989	0	26	0	62	88	91	88	91	-2	103%	95	
1990	2	37	0	89	127	139	127	139	-12	109%	142	
1991	9	61	43	73	185	224	185	224	-40	121%	230	
1992	9	84	135	12	240	318	240	318	-78	133%	322	
B6 BARTLETT MEMORIAL HOSPITAL												
1987	20	2	365	199	586	2,006	586	2,006	-1,420	342%	2,124	
1988	319	1,551	534	428	2,832	2,356	2,832	2,356	476	83%	2,395	
1989	481	1,631	973	549	3,624	3,858	3,624	3,858	-235	106%	4,029	
1990	677	1,974	1,425	681	4,757	4,947	4,757	4,947	-190	104%	5,075	
1991	1,046	2,359	2,916	731	7,053	6,662	7,053	6,662	391	94%	6,832	
1992	1,421	2,759	3,645	896	8,721	8,597	8,721	8,597	124	99%	8,709	
B7 NORTHWEST ARTIC BOROUGH												
1987	0	3	7	13	23	65	23	65	-42	283%	68	
1988	7	82	19	9	117	128	117	128	-11	109%	130	
1989	19	42	38	34	133	201	133	201	-68	151%	209	
1990	94	56	20	67	237	310	237	310	-73	131%	318	
1991	85	96	67	79	327	413	327	413	-87	126%	424	
1992	114	93	90	117	414	510	414	510	-96	123%	517	
B8 ST. MARY'S SCHOOL DISTRICT												
1987	0	17	4	41	62	119	62	119	-57	192%	126	
1988	51	66	7	116	240	334	240	334	-94	139%	339	
1989	160	75	206	162	603	648	603	648	-44	107%	676	
1990	193	96	370	185	843	870	843	870	-27	103%	892	
1991	312	114	448	104	979	1,062	979	1,062	-84	108%	1,090	
1992	367	146	545	145	1,202	1,324	1,202	1,324	-122	110%	1,341	
B9 SELAWIK CITY COUNCIL												
1987	0	1	0	1	2	2	2	2	0	100%	2	
1988	0	2	0	4	6	148	6	148	-142	2467%	150	
1989	0	3	0	14	17	19	17	19	-1	112%	19	
1990	0	5	0	21	26	2	26	2	24	8%	2	
1991	0	6	0	21	27	-18	27	-18	45	-67%	-18	
1992	49	0	0	0	49	72	49	72	-22	147%	72	

1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.
DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYEES FINANCED**	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR REBIFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
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
1991	45	28	41	13	127	227	-100	179%	233
1992	48	25	8	17	98	279	-181	285%	282
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
1991	36	30	40	31	137	110	27	80%	113
1992	42	45	46	61	195	160	34	82%	162
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
1991	0	39	317	9	365	182	183	50%	187
1992	1	35	508	11	555	234	322	42%	237
BE HOOPER BAY, CITY OF									
1987	0	3	0	21	24	12	12	50%	0
1988	0	11	0	31	42	38	4	90%	39
1989	0	17	0	41	58	52	6	90%	53
1990	0	13	0	42	55	48	7	87%	50
1991	0	10	0	60	70	50	21	71%	50
1992	0	10	0	60	70	50	21	71%	50
BF KLANOCK, CITY OF									
1987	0	6	117	69	192	28	164	15%	0
1988	0	17	289	0	307	85	222	28%	28
1989	0	33	336	3	371	163	208	44%	88
1990	0	36	334	11	381	218	163	57%	167
1991	0	50	419	31	500	309	191	62%	224
1992	0	50	419	31	500	309	191	62%	313
CO PETERSBURG PUBLIC SCHOOLS									
1987	0	82	12	19	113	125	-12	111%	0
1988	8	99	40	39	187	262	-75	140%	127
1989	9	106	54	56	225	354	-129	157%	273
1990	31	112	91	84	318	412	-95	130%	363
1991	28	136	138	115	416	591	-175	142%	423
1992	28	136	138	115	416	591	-175	142%	599

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.D. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED BENEFIT OBLIGATION*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
		*****CURRENT CONTRIBUTIONS WITH INT	*****EMPLOYER FINANCED** VESTED NON-VESTED					
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA								
1987	0	16	38	54	39	15	72%	0
1988	0	22	43	65	58	8	89%	40
1989	27	11	44	83	67	16	81%	59
1991	32	15	52	98	83	15	85%	68
1992								84
C5 ALEUTIANS EAST BOROUGH								
1987	0	41	6	53	73	-20	138%	0
1988	13	27	10	62	81	-20	131%	0
1989	12	57	42	139	123	16	88%	76
1990	63	104	34	268	276	-8	103%	84
1991								126
1992								279
C6 KIVALINA, CITY OF								
1987	0	2	0	4	6	-2	150%	0
1988	0	4	0	9	12	-3	133%	0
1989	0	7	0	16	23	-7	144%	6
1990	0	10	0	22	32	-10	145%	12
1991								23
1992								32
C7 BERING STRAITS CRSA								
1987	0	11	4	14	30	-16	214%	0
1988	6	10	2	19	54	-36	284%	31
1989	6	14	9	28	63	-35	225%	56
1990	7	18	28	53	77	-23	145%	65
1991								78
1992								
C8 SHISHMAROFF, CITY OF								
1987	0	1	0	6	4	2	67%	0
1988	0	1	0	5	5	0	100%	0
1989	0	1	0	5	7	-2	140%	4
1990	0	2	0	11	12	-1	109%	5
1991								8
1992								12
C9 ADAK REGION SCHOOL DISTRICT (TERMINATED)								
1987	0	6	40	64	22	42	34%	0
1988	0	22	0	90	73	16	81%	22
1989	0	6	18	93	58	36	62%	75
1990	0	7	49	75	67	8	89%	59
1991								68
1992								

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	CURRENT RETIREES & TERMINATED	*****PROJECTED *****CONTRIBS *****WITH INT	*****PROJECTED BENEFIT OBLIGATION***** *****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
CA HUSLIA, CITY OF									
1987	0	4	0	9	13	13	0	100%	0
1988	0	9	0	20	29	31	-2	107%	13
1989	0	10	0	16	26	41	-14	158%	32
1990	0	16	0	43	59	61	-2	103%	42
1991	0								62
1992									
CB MOUNTAIN VILLAGE, CITY OF									
1987	0	12	3	10	25	27	-2	108%	0
1988	0	25	7	29	61	68	-7	111%	0
1989	0	9	0	14	23	60	-38	261%	28
1990	0	6	0	23	30	68	-38	227%	70
1991									62
1992									69
CC KALTAG, CITY OF									
1987	0	3	0	7	10	8	2	80%	8
1988	0	3	0	13	16	11	5	69%	11
1989									
1990									
1991									
1992									
CD KOYUK, CITY OF									
1987	0	1	0	13	14	8	6	57%	8
1988	0	2	0	23	25	12	12	48%	13
1989									
1990									
1991									
1992									
CE LOWER KALSKAG, CITY OF									
1987	0	3	72	0	75	12	63	16%	12
1988									
1989									
1990									
1991									
1992									
CF HAINES BOROUGH SCHOOL DISTRICT									
1987	2	14	0	29	45	52	-8	116%	54
1988	0	35	0	60	95	117	-22	122%	120
1989	1	45	0	98	144	176	-32	122%	178
1990									
1991									
1992									

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****EMPLOYER FINANCED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
D0 NOORVIK, CITY OF								
1987	0	8	0	23	30	-7	130%	31
1988	0	13	0	37	53	-16	143%	54
1989	0	12	0	40	79	-40	198%	81
1990	0	0	0	21	1	20	5%	0
1991	0	0	0	4	3	0	75%	1
1992	0	1	0	6	6	0	100%	3
	0	2	0	9	10	-1	111%	6
								10
D1 ELIM, CITY OF								
1987	0	1	0	6	4	2	67%	4
1988	1	0	0	1	6	-5	600%	6
1989	0	3	0	17	10	7	59%	11
1990	0	0	0	5	4	2		
1991	0	0	0	0	6	-5		
1992	0	3	0	14	10	7		
D2 ATKA, CITY OF								
1987	0	144	88	295	195	100	66%	200
1988	2	165	109	373	250	123	67%	257
1989	28	197	139	506	347	159	69%	351
1990	0	0	0	6	9	-3	150%	9
1991	0	6	0	14	19	-4	136%	19
1992	0	9	0	24	32	-8	133%	32
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT								
1987	4	68	10	177	209	-32	118%	214
1988	15	99	18	340	363	-23	107%	373
1989	22	139	82	492	573	-81	116%	580
1990								
1991								
1992								
D4 ALEUTIANS WEST CRSA								
1987	0	3	0	6	9	-3	150%	9
1988	0	6	0	14	19	-4	136%	19
1989	0	9	0	24	32	-8	133%	32
1990								
1991								
1992								
D5 DELTA/GREELY SCHOOL DISTRICT								
1987	4	68	10	177	209	-32	118%	214
1988	15	99	18	340	363	-23	107%	373
1989	22	139	82	492	573	-81	116%	580
1990								
1991								
1992								

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****EMPLOYER FINANCED*****		TOTAL	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	VESTED	NON-VESTED				
D6 LAKE AND PENINSULA BOROUGH										
1987	0	40	11	13	64	39	25	61%	40	
1988	0	49	39	29	117	91	26	78%	93	
1989	67	7	24	54	152	132	20	87%	134	
D7 YAKUTAT, CITY OF										
1987	66	13	104	46	229	6	223	3%	7	
1988	70	63	0	32	165	158	7	96%	162	
1989	78	87	47	28	239	264	-25	110%	268	
D8 UNALAKLEET, CITY OF										
1987	0	17	16	13	46	45	1	98%	47	
1988	0	24	24	20	73	83	-10	114%	85	
1989	0	43	59	72	124	134	-10	108%	135	
D9 DIOMEDE JOINT UTILITIES (TERMINATED)										
1987	0	0	0	0	0	3	-3	300%	4	
1988	0	0	0	0	0	4	-4	400%	4	
1989	0	0	0	0	0	4	-4	400%	4	
DA KLANOCK CITY SCHOOL DISTRICT										
1987	0	5	0	10	15	23	-8	153%	24	
1988	0	65	1	47	113	129	-16	114%	133	
1989	0	82	1	88	171	191	-21	112%	194	
DB OLD HARBOR, CITY OF										
1987	0	0	0	2	2	1	1	50%	1	
1988	0	1	0	5	6	3	3	50%	3	
1989	0	1	0	10	12	5	6	42%	5	
1990	0	1	0	10	12	5	6	42%	5	
1991	0	1	0	10	12	5	6	42%	5	
1992	0	1	0	10	12	5	6	42%	5	

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

*****PROJECTED BENEFIT OBLIGATION*****
*****CURRENT EMPLOYEES*****
*****CONTRIBS WITH INT VESTED**EMPLOYER FINANCED**
*****NON-VESTED*****
*****TOTAL*****
*****NET ASSETS AVAILABLE FOR BENEFITS*****
*****UNFUNDED PENSION BENEFIT OBLIGATION*****
*****AS PCT OF PBO*****
*****MARKET VALUE OF ASSETS*****

DC GRAYLING, CITY OF

Year	Current Retirees & Terminated	Projected Benefit Obligation	Current Employees	Contribs with Int Vested	Employer Financed	Non-Vested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	As Pct of PBO	Market Value of Assets
1987	0	1	0	0	0	31	32	4	28	13%	4
1988	0	4	0	0	15	19	19	14	5	74%	15
1989	0	4	0	0	13	17	17	20	-3	118%	20

DD MEKORYUK, CITY OF

Year	Current Retirees & Terminated	Projected Benefit Obligation	Current Employees	Contribs with Int Vested	Employer Financed	Non-Vested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	As Pct of PBO	Market Value of Assets
1987	0	0	0	0	4	4	4	1	3	25%	1
1988	0	1	12	0	0	13	13	4	9	31%	4

DE ALASKA GATEWAY SCHOOL DISTRICT

Year	Current Retirees & Terminated	Projected Benefit Obligation	Current Employees	Contribs with Int Vested	Employer Financed	Non-Vested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	As Pct of PBO	Market Value of Assets
1987	0	63	11	91	166	182	182	182	-15	110%	186
1988	1	96	20	172	289	355	289	355	-66	123%	360

DF SAINT GEORGE, CITY OF

Year	Current Retirees & Terminated	Projected Benefit Obligation	Current Employees	Contribs with Int Vested	Employer Financed	Non-Vested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	As Pct of PBO	Market Value of Assets
1987	0	16	669	1	686	94	686	94	592	14%	97
1988	0	29	1,063	3	1,096	238	1,096	238	857	22%	241

EO PELICAN CITY SCHOOL DISTRICT

Year	Current Retirees & Terminated	Projected Benefit Obligation	Current Employees	Contribs with Int Vested	Employer Financed	Non-Vested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	As Pct of PBO	Market Value of Assets
1987	0	8	0	12	21	39	21	39	-18	186%	40
1988	3	13	79	13	108	78	108	78	30	72%	79

E1 DENALI BOROUGH

Year	Current Retirees & Terminated	Projected Benefit Obligation	Current Employees	Contribs with Int Vested	Employer Financed	Non-Vested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	As Pct of PBO	Market Value of Assets
1987	11	6	0	50	66	32	66	32	34	48%	33

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1992

	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****CONTRIBS WITH INT		*****RETIREES & TERMINATED		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
	0	5	0	10	15	17	-2	113%	17	-1	150%	3	
E2 CITY OF ALLAKAKET													
1987	0	5	0	10	15	17	-2	113%	17				17
1988													
1989													
1990													
1991													
1992													
E3 CITY OF KACHEMAK													
1987	0	1	0	1	2	3	-1	150%	3				3
1988													
1989													
1990													
1991													
1992													
E4 CITY OF NUIQSUT													
1987	0	3	4	0	7	15	-8	214%	15				15
1988													
1989													
1990													
1991													
1992													
E5 COOK INLET HOUSING AUTHORITY													
1987	0	18	132	132	281	54	227	19%	55				55
1988													
1989													
1990													
1991													
1992													
TERMINATED EMPLOYERS													
1987	341	12	0	842	1,195	1,195	0	100%	1,265				1,265
1988	23,667	0	0	790	24,457	24,457	0	100%	24,870				24,870
1989	55,516	41	0	967	56,524	56,524	0	100%	59,040				59,040
1990	66,388	0	0	1,560	67,949	67,949	0	100%	69,701				69,701
1991	69,423	0	0	1,726	71,150	71,150	0	100%	72,974				72,974
1992	61,987	0	0	1,564	63,551	63,551	0	100%	64,376				64,376
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				2,010,196
1988	997,376	305,483	787,261	156,465	2,246,585	2,088,426	158,159	93%	2,123,695				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				2,452,962
1990	1,285,062	380,680	973,303	114,474	2,753,518	2,677,482	76,036	97%	2,746,551				2,746,551
1991	1,615,982	422,656	1,193,008	107,498	3,339,145	2,942,112	397,033	88%	3,017,532				3,017,532
1992	1,781,913	484,590	1,342,927	131,452	3,740,882	3,410,048	330,834	91%	3,454,296				3,454,296