

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

**Supplement to the Actuarial Valuation Report  
as of June 30, 1993**

**Individual Employer Information**

**Prepared by:**

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

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# **Section 1**

## **Individual Employer Information**

This section shows the valuation results for each participating employer.

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

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

Section 1.2 shows the calculation of contribution rates for FY96.

Section 1.3 compares FY95 and FY96 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 - FY96  
For Police and Fire Members  
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	11.29%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 302,465
(2) Adjusted Assets (excluding retirees)	263,906
(3) Total Unfunded Liability, (1) - (2)	38,559
(4) Amortization Factor (25 years)	10.902097
(5) Past Service Cost, (3) / (4)	\$ 3,537
(6) Total Salaries	92,658
(7) Past Service Rate, (5) / (6)	3.82%
<u>Total Employer Contribution Rate</u>	15.11%

**1.1(b) Development of Average Employer Contribution Rate - FY96  
For "Other" Members  
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	11.29%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 1,191,408
(2) Adjusted Assets (excluding retirees)	1,039,522
(3) Total Unfunded Liability, (1) - (2)	151,886
(4) Amortization Factor (25 years)	10.902097
(5) Past Service Cost, (3) / (4)	\$ 13,932
(6) Total Salaries	499,075
(7) Past Service Rate, (5) / (6)	2.79%
<u>Total Employer Contribution Rate</u>	14.08%

# 1.2 PERS Contribution Rates For Fiscal Year 1996

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1996

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
1 STATE OF ALASKA	1493872952	1303427700	190445252	591732647	11.29	2.95	14.24	
2 SOUTHWEST REGION SCHOOL DISTRICT	2982623	3985868	-1003245	1803473	11.29	-11.29	0.00	
3 ANNETTE ISLAND SCHOOL DISTRICT	1513806	1855436	-341630	598507	11.29	-11.29	0.00	
4 BERING STRAITS SCHOOL DISTRICT	8984136	10657636	-1673500	4922673	11.29	-7.98	3.31	
5 CHATHAM SCHOOL DISTRICT	1529729	1481088	48641	736912	11.29	0.61	11.90	
6 ALASKA MUNICIPAL LEAGUE	468893	-329588	798481	331878	11.29	22.07	33.36	
7 VALDEZ, CITY OF	11819386	12477497	-658111	4988843	11.29	-3.10	8.19	
8 JUNEAU BOROUGH SCHOOL DISTRICT	12095697	11137768	957929	6192078	11.29	1.42	12.71	
9 MATANUSKA-SUSITNA BOROUGH	11388242	16311202	-4922960	5520945	11.29	0.29	11.58	1
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	24483677	18994975	5488702	12357598	11.29	0.29	11.58	1
11 ANCHORAGE SCHOOL DISTRICT	111559152	104939888	6619264	49815816	11.29	1.22	12.51	
12 COPPER RIVER SCHOOL DISTRICT	1580168	1847933	-267765	801803	11.29	-7.84	3.45	
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	172364680	178076207	-5711527	69910791	11.29	-0.47	10.82	3
14 HAINES, CITY OF	1762986	1665496	97490	923561	11.29	0.97	12.26	
15 KENAI, CITY OF	10619448	12170661	-1551213	3551871	11.29	-10.26	1.03	
16 FAIRBANKS NORTH STAR BOROUGH	24744908	30064026	-5319118	10953880	11.29	-11.29	0.00	
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	36798771	34887003	1911768	17729148	11.29	0.99	12.28	
18 DENALI SCHOOL DISTRICT	1996493	1876522	119971	611971	11.29	1.80	13.09	
19 UNIVERSITY OF AK - GEO. INSTITUTE	10306795	6091903	4214892	4532197	11.29	-0.47	10.82	3
20 CITY AND BOROUGH OF SITKA	11514678	9507360	2007318	4720009	11.29	3.90	15.19	
21 CHUGACH REGIONAL SCHOOL DISTRICT	448159	573123	-124964	412066	11.29	-7.12	4.17	
22 KETCHIKAN GATEWAY BOROUGH	5132316	5055851	76465	2100081	11.29	0.33	11.62	
23 SOLDOTNA, CITY OF	5138725	4855294	283431	1717144	11.29	1.51	12.80	
24 IDITAROD AREA SCHOOL DISTRICT	3612357	3970360	-358003	1497507	11.29	-5.62	5.67	
25 KUSPUK SCHOOL DISTRICT	3098990	3090265	8725	1247657	11.29	0.06	11.35	

## 1.2 PERS Contribution Rates For Fiscal Year 1996 (continued)

### STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES FOR FISCAL YEAR 1996

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
26 CITY AND BOROUGH OF JUNEAU	48654307	48945323	-291016	18599271	11.29	-0.37	10.92	
28 KODIAK, CITY OF	10107006	10857729	-750723	4132924	11.29	-4.27	7.02	
29 FAIRBANKS, CITY OF	33432734	6370094	27062640	8321646	11.29	8.87	20.16	4
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	17837544	31206741	-13369197	5839893	11.29	8.87	20.16	4
31 WASILLA, CITY OF	1515540	1409580	105960	798256	11.29	1.22	12.51	
32 SKAGWAY, CITY OF	934388	1099542	-165154	583377	11.29	-6.65	4.64	
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	3102407	3235421	-133014	1441445	11.29	-2.17	9.12	
34 PALMER, CITY OF	4249583	4217460	32123	1858611	11.29	0.16	11.45	
35 WRANGELL, CITY OF	3741259	3904572	-163313	1787694	11.29	-2.15	9.14	
36 BETHEL, CITY OF	4098036	4766312	-668276	2893468	11.29	-5.42	5.87	
37 VALDEZ CITY SCHOOLS	3688443	3657082	31361	1469070	11.29	0.20	11.49	
38 HOONAH CITY SCHOOLS	1019970	49793	970177	497298	11.29	17.89	29.18	
39 NOME, CITY OF	4620484	5300487	-680003	1470929	11.29	-10.86	0.43	
40 KOTZEBUE, CITY OF	2865634	4619066	-1753432	1571689	11.29	-11.29	0.00	
41 GALENA CITY SCHOOLS	743461	974357	-230896	265923	11.29	-11.29	0.00	
43 PETERSBURG, CITY OF	7628304	4842711	2785593	2731395	11.29	3.71	15.00	5
44 BRISTOL BAY BOROUGH	2563886	2352825	211061	1736653	11.29	1.11	12.40	
45 NORTH SLOPE BOROUGH	65610424	70717931	-5107507	46463775	11.29	-2.58	8.71	
46 WRANGELL CITY SCHOOLS	1036577	1051935	-15358	551588	11.29	-0.65	10.64	
48 CORDOVA, CITY OF	4008448	3934559	73889	1921776	11.29	0.35	11.64	
49 NOME CITY SCHOOLS	1731834	2106333	-374499	851503	11.29	-10.33	0.96	
51 KING COVE, CITY OF	901186	1056728	-155542	804954	11.29	-4.54	6.75	
52 ALASKA HOUSING FINANCE CORPORATION	15857370	15679282	178088	10316398	11.29	0.16	11.45	
53 LOWER YUKON SCHOOL DISTRICT	8784897	10612296	-1827399	3807476	11.29	-11.27	0.02	
54 NORTHWEST ARCTIC SCHOOL DISTRICT	9613392	14642814	-5029422	6337964	11.29	-11.29	0.00	

## 1.2 PERS Contribution Rates For Fiscal Year 1996 (continued)

### STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES FOR FISCAL YEAR 1996

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	1433405	1101972	331433	870790	11.29	3.49	14.78	
56 PRIBILOF REGION SCHOOL DISTRICT	830239	1085556	-256317	501797	11.29	-11.29	0.00	
57 LOWER KUSKOKWIM SCHOOL DISTRICT	19533712	24471123	-4937411	10988390	11.29	-10.55	0.74	
58 KODIAK ISLAND SCHOOL DISTRICT	6851306	6821751	29555	3039467	11.29	0.09	11.38	
59 YUKON FLATS SCHOOL DISTRICT	2133800	2940678	-806878	1062498	11.29	-11.29	0.00	
60 YUKON-KOYUKOK SCHOOL DISTRICT	2415441	4418068	-2002627	1747531	11.29	-11.29	0.00	
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	11903904	14146020	-2242116	8448282	11.29	-6.23	5.06	
62 ALEUTIAN REGION SCHOOL DISTRICT	754862	2068937	-1314075	150434	11.29	-11.29	0.00	
63 CORDOVA COMMUNITY HOSPITAL	1573214	1567464	5750	1227781	11.29	0.04	11.33	
64 LAKE AND PENINSULA SCHOOL DISTRICT	2107285	2480876	-373591	1643459	11.29	-5.34	5.95	
65 SITKA COMMUNITY HOSPITAL	4555325	4546340	8985	2308176	11.29	0.04	11.33	
66 TANANA CITY SCHOOL DISTRICT	458494	380643	77851	215030	11.29	3.32	14.61	
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	1320488	1297627	22861	814288	11.29	0.26	11.55	
68 HYDABURG CITY SCHOOLS	516635	401495	115140	349012	11.29	3.03	14.32	
69 TANANA, CITY OF	377036	587580	-210544	315735	11.29	-11.29	0.00	
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	1229144	1336931	-107787	514838	11.29	-4.92	6.37	
71 BARRON, CITY OF	1062850	1218802	-155952	994746	11.29	-3.68	7.61	
72 ST. PAUL, CITY OF	1272312	1559522	-287210	907398	11.29	-7.43	3.86	
73 ANCHORAGE, MUNICIPALITY OF	238497155	238151036	346119	90675090	11.29	0.04	11.33	
74 KODIAK ISLAND BOROUGH	4553665	4474376	79289	2555315	11.29	0.28	11.57	
75 NOME JOINT UTILITIES	1479928	2025937	-546009	708755	11.29	-11.29	0.00	
76 SAND POINT, CITY OF	859426	790956	68470	557173	11.29	1.13	12.42	
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	4685286	3826696	858590	2269656	11.29	3.47	14.76	
78 DILLINGHAM, CITY OF	2385952	2300466	85486	1720004	11.29	0.46	11.75	
79 UNALASKA, CITY OF	5052579	5824139	-771560	5170300	11.29	-3.51	7.78	



# 1.2 PERS Contribution Rates For Fiscal Year 1996 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1996

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
80 KENAI PENINSULA BOROUGH	17702344	17246792	455552	8112345	11.29	0.52	11.81	
81 KETCHIKAN, CITY OF	13655742	7410090	6245652	6347671	11.29	9.03	20.32	
82 SEWARD, CITY OF	6097490	6596412	-498922	2571294	11.29	-4.56	6.73	
83 FORT YUKON, CITY OF	378802	593165	-214363	210931	11.29	-11.29	0.00	
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	1652318	1378281	274037	592286	11.29	4.24	15.53	
85 CORDOVA PUBLIC SCHOOLS	1556305	1382758	173547	723293	11.29	2.20	13.49	
86 CRAIG, CITY OF	986456	1077399	-90943	553298	11.29	-3.86	7.43	
87 PETERSBURG GENERAL HOSPITAL	1762733	2698710	-935977	868970	11.29	3.71	15.00	5
90 KENAI PENINSULA SCHOOL DISTRICT	19488801	17626330	1862471	10989617	11.29	1.55	12.84	
91 NORTH POLE, CITY OF	2842798	2987865	-145067	1253895	11.29	-2.72	8.57	
92 GALENA, CITY OF	1590864	1871823	-280959	856947	11.29	-7.70	3.59	
93 NEVANA, CITY OF	660541	668888	-8347	215233	11.29	-0.91	10.38	
94 HAINES BOROUGH	427130	382979	44151	226355	11.29	1.79	13.08	
96 NEVANA CITY PUBLIC SCHOOLS	549289	690142	-140853	153244	11.29	-11.29	0.00	
A0 UNALAKLEET, CITY OF (TERMINATED)	271966	295469	-23503					NO ACTIVE EMPLOYEES
A1 SAXMAN, CITY OF	270446	171752	98694	33050	11.29	27.39	38.68	
A2 HOONAH, CITY OF	394825	757096	-362271	287420	11.29	-11.29	0.00	
A3 PELICAN, CITY OF	251518	262260	-10742	246852	11.29	-1.02	10.27	
A5 WHITTIER, CITY OF	905744	1031550	-125806	426428	11.29	-6.93	4.36	
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	694360	778495	-84135	746862	11.29	-2.65	8.64	
A7 CRAIG SCHOOL DISTRICT	350287	359173	-8886	427501	11.29	-0.49	10.80	
A8 DILLINGHAM CITY SCHOOL DISTRICT	1618650	1562649	56001	791757	11.29	0.65	11.94	
A9 THORNE BAY, CITY OF	373361	383994	-10633	298404	11.29	-0.84	10.45	
AB AKUTAN, CITY OF	302203	275171	27032	193179	11.29	1.28	12.57	
AC UNALASKA CITY SCHOOL DISTRICT	193774	263984	-70210	367464	11.29	-4.49	6.80	

# 1.2 PERS Contribution Rates For Fiscal Year 1996 (continued)

## STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES FOR FISCAL YEAR 1996

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
AE KASHUNAMIUT SCHOOL DISTRICT	692315	760317	-68002	519500	11.29	-3.07	8.22	
AF SEWARD GENERAL HOSPITAL	2245652	446796	1798856	1014447	11.29	16.27	27.56	
BO WAINWRIGHT, CITY OF	180640	93574	87066	0	NO ACTIVE EMPLOYEES			
B1 ST. MARY'S, CITY OF	255551	297500	-41949	245990	11.29	-4.01	7.28	
B2 HOMER, CITY OF	6902119	7152124	-250005	2775867	11.29	-2.12	9.17	
B3 RUBY, CITY OF	62669	107406	-44737	28556	11.29	-11.29	0.00	
B4 EMMONAK (TERMINATED)	4216	129861	-125645	0	NO ACTIVE EMPLOYEES			
B5 SPECIAL EDUCATION SERVICE AGENCY	345667	404990	-59323	413099	11.29	-3.37	7.92	
B6 BARTLETT MEMORIAL HOSPITAL	9787563	9302273	485290	8550282	11.29	0.52	11.81	
B7 NORTHWEST ARTIC BOROUGH	477003	571961	-94958	579410	11.29	-3.85	7.44	
B8 ST. MARY'S SCHOOL DISTRICT	912014	1173012	-260998	513480	11.29	-11.29	0.00	
B9 SELAWIK CITY COUNCIL	391	10414	-10023	32000	11.29	-7.36	3.93	
BB BRISTOL BAY HOUSING AUTHORITY	97153	310574	-213421	224387	11.29	-11.29	0.00	
BC COPPER RIVER BASIN HOUSING AUTHORITY	262038	201752	60286	199356	11.29	2.77	14.06	
BD SKAGWAY CITY SCHOOL DISTRICT	465530	305250	160280	150940	11.29	9.74	21.03	
BE HOOPER BAY, CITY OF	79930	48546	31384	300	11.29	959.57	970.86	
BF KLANOCK, CITY OF	548487	385468	163019	145667	11.29	10.27	21.56	
C0 PETERSBURG PUBLIC SCHOOLS	535465	691378	-155913	585043	11.29	3.71	15.00	5
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	95961	75679	20282	43388	11.29	4.29	15.58	
C5 ALEUTIANS EAST BOROUGH	439883	424971	14912	741247	11.29	0.18	11.47	
C6 KIVALINA, CITY OF	30819	39099	-8280	34226	11.29	-5.68	5.61	
C7 BERING STRAITS CRSA	73772	78143	-4371	62115	11.29	-1.65	9.64	
C8 SHISHMAREF, CITY OF	17765	15468	2297	14106	11.29	1.49	12.78	
CA HUSLIA, CITY OF	105429	79431	25998	78442	11.29	3.04	14.33	
CB MOUNTAIN VILLAGE, CITY OF (TERMINATED)	17907	77647	-59740	0	NO ACTIVE EMPLOYEES			

## 1.2 PERS Contribution Rates For Fiscal Year 1996 (continued)

### STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES FOR FISCAL YEAR 1996

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
CC KALTAG, CITY OF	23189	11139	12050	100	11.29	1105.29	1116.58	
CD KOYUK, CITY OF	39218	15557	23661	15418	11.29	14.08	25.37	
CE LOWER KALSKAG, CITY OF	99088	17160	81928	44850	11.29	16.76	28.05	
CF HAINES BOROUGH SCHOOL DISTRICT	257309	267283	-9974	371961	11.29	-0.63	10.66	
DO NOORVIK, CITY OF	93348	106585	-13237	120202	11.29	-2.59	8.70	
D1 ELIM, CITY OF	16699	15167	1532	14286	11.29	0.98	12.27	
D2 ATKA, CITY OF	2979	11423	-8444	9697	11.29	-11.29	0.00	
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	744575	476575	268000	795088	11.29	3.09	14.38	
D4 ALEUTIANS WEST CRSA	38742	43911	-5169	49968	11.29	-2.43	8.86	
D5 DELTA/GREELY SCHOOL DISTRICT	749077	752819	-3742	863189	11.29	-0.10	11.19	
D6 LAKE AND PENINSULA BOROUGH	215614	157595	58019	114445	11.29	4.65	15.94	
D7 YAKUTAT, CITY AND BOROUGH OF	205886	312471	-106585	301149	11.29	-8.31	2.98	
D8 UNALAKLEET, CITY OF	195336	173267	22069	220351	11.29	0.92	12.21	
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	0	4615	-4615	0	NO ACTIVE EMPLOYEES			
DA KLAWOCK CITY SCHOOL DISTRICT	243530	237285	6245	263030	11.29	0.22	11.51	
DB OLD HARBOR, CITY OF	22106	8796	13310	14072	11.29	8.68	19.97	
DC GRAYLING, CITY OF	29518	28313	1205	32063	11.29	0.34	11.63	
DD MEKORYUK, CITY OF	18239	5796	12443	9661	11.29	11.81	23.10	
DE ALASKA GATEWAY SCHOOL DISTRICT	422926	518999	-96073	929755	11.29	-2.43	8.86	
DF SAINT GEORGE, CITY OF	1132843	440548	692295	285001	11.29	22.28	33.57	
E0 PELICAN CITY SCHOOL DISTRICT	140603	114609	25994	107579	11.29	2.22	13.51	
E1 DENALI BOROUGH	107196	46171	61025	73365	11.29	7.63	18.92	
E2 CITY OF ALLAKAKET	33746	32782	964	117153	11.29	0.08	11.37	
E3 CITY OF KACHEMAK	6815	5793	1022	18131	11.29	0.52	11.81	
E4 CITY OF NUIQSUT	86840	38048	48792	158430	11.29	2.82	14.11	

# 1.2 PERS Contribution Rates For Fiscal Year 1996 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1996

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
E5 COOK INLET HOUSING AUTHORITY	457895	243159	214736	519456	11.29	3.79	15.08	
E6 INTERIOR REGIONAL HOUSING AUTHORITY	235954	133376	102578	280061	11.29	3.36	14.65	
E7 YAKUTAT CITY SCHOOL DISTRICT	66177	69284	-3107	323876	11.29	-0.23	11.06	
E8 KAKE CITY SCHOOL DISTRICT	36305	40232	-3927	236485	11.29	-0.39	10.90	
TERMINATED EMPLOYERS	2165226	2165226	0	8631568	0.00	0.00	0.00	
STATE & POLITICAL SUBDIVISION TOTALS	2653509989.	2464525000.	188984989.	1135888511.	11.29	1.53	12.82	

# 1.3 PERS Contribution Rates For Fiscal Years 1995 & 1996

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1995 & 1996

	FY95			FY96			CHANGE IN TOTAL RATE	5% ADJUSTED CAP	FY96 ADJUSTED RATE
	CONSOLE RATE	PAST SRV RATE	TOTAL RATE	CONSOLE RATE	PAST SRV RATE	TOTAL RATE			
1 STATE OF ALASKA	10.90	4.53	15.43	11.29	2.95	14.24	-1.19		14.24
2 SOUTHWEST REGION SCHOOL DISTRICT	10.90	-9.92	0.98	11.29	-11.29	0.00	-0.98		0.00
3 ANNETTE ISLAND SCHOOL DISTRICT	10.90	1.71	12.61	11.29	-11.29	0.00	-9.89	-5.00	4.89
4 BERING STRAITS SCHOOL DISTRICT	10.90	-8.01	2.89	11.29	-7.98	3.31	0.42		3.31
5 CHATHAM SCHOOL DISTRICT	10.90	0.33	11.23	11.29	0.61	11.90	0.67		11.90
6 ALASKA MUNICIPAL LEAGUE	10.90	23.59	34.49	11.29	22.07	33.36	13.36	+5.00	25.00
7 VALDEZ, CITY OF	10.90	-1.31	9.59	11.29	-3.10	8.19	-1.40		8.19
8 JUNEAU BOROUGH SCHOOL DISTRICT	10.90	1.34	12.24	11.29	1.42	12.71	0.47		12.71
9 MATANUSKA-SUSITNA BOROUGH	10.90	0.30	11.20	11.29	0.29	11.58	0.38		11.58
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	10.90	0.30	11.20	11.29	0.29	11.58	0.38		11.58
11 ANCHORAGE SCHOOL DISTRICT	10.90	3.78	14.68	11.29	1.22	12.51	-2.17		12.51
12 COPPER RIVER SCHOOL DISTRICT	10.90	-4.66	6.24	11.29	-7.84	3.45	-2.79		3.45
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	10.90	0.00	10.90	11.29	-0.47	10.82	-0.08		10.82
14 HAINES, CITY OF	10.90	-2.61	8.29	11.29	0.97	12.26	3.97		12.26
15 KENAI, CITY OF	10.90	-6.13	4.77	11.29	-10.26	1.03	-3.74		1.03
16 FAIRBANKS NORTH STAR BOROUGH	10.90	-10.90	0.00	11.29	-11.29	0.00	0.00		0.00
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	10.90	0.96	11.86	11.29	0.99	12.28	0.42		12.28
18 DENALI SCHOOL DISTRICT	10.90	-3.97	6.93	11.29	1.80	13.09	6.16	+5.00	11.93
19 UNIVERSITY OF AK - GEO. INSTITUTE	10.90	0.00	10.90	11.29	-0.47	10.82	-0.08		10.82
20 CITY AND BOROUGH OF SITKA	10.90	5.78	16.68	11.29	3.90	15.19	-1.49		15.19
21 CHUGACH REGIONAL SCHOOL DISTRICT	10.90	-6.19	4.71	11.29	-7.12	4.17	-0.54		4.17
22 KETCHIKAN GATEWAY BOROUGH	10.90	1.00	11.90	11.29	0.33	11.62	-0.28		11.62
23 SOLDOTNA, CITY OF	10.90	3.63	14.53	11.29	1.51	12.80	-1.73		12.80
24 IDITAROD AREA SCHOOL DISTRICT	10.90	-10.90	0.00	11.29	-5.62	5.67	5.67	+5.00	5.00
25 KUSPUK SCHOOL DISTRICT	10.90	-2.95	7.95	11.29	0.06	11.35	3.40		11.35

# 1.3 PERS Contribution Rates For Fiscal Years 1995 & 1996 (continued)

STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1995 & 1996

	CONSOLE PAST SRV RATE	FY95 TOTAL RATE	ADJ RATE	CONSOLE PAST SRV RATE	FY96 TOTAL RATE	CHANGE IN TOTAL RATE	5% ADJUSTED CAP	FY96 ADJUSTED RATE
26 CITY AND BOROUGH OF JUNEAU	10.90	1.60	12.50	11.29	-0.37	10.92	-1.58	10.92
28 KODIAK, CITY OF	10.90	0.72	11.62	11.29	-4.27	7.02	-4.60	7.02
29 FAIRBANKS, CITY OF	10.90	13.63	24.53	11.29	8.87	20.16	-4.37	20.16
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	10.90	13.63	24.53	11.29	8.87	20.16	-4.37	20.16
31 WASILLA, CITY OF	10.90	0.73	11.63	11.29	1.22	12.51	0.88	12.51
32 SKAGWAY, CITY OF	10.90	-10.09	0.81	11.29	-6.65	4.64	3.83	4.64
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	10.90	3.39	14.29	11.29	-2.17	9.12	-5.17	9.29
34 PALMER, CITY OF	10.90	1.42	12.32	11.29	0.16	11.45	-0.87	11.45
35 WRANGELL, CITY OF	10.90	0.35	11.25	11.29	-2.15	9.14	-2.11	9.14
36 BETHEL, CITY OF	10.90	-10.90	0.00	11.29	-5.42	5.87	3.04	5.87
37 VALDEZ CITY SCHOOLS	10.90	-0.92	9.98	11.29	0.20	11.49	1.51	11.49
38 HOONAH CITY SCHOOLS	10.90	22.47	33.37	11.29	17.89	29.18	-4.19	29.18
39 NOME, CITY OF	10.90	-6.85	4.05	11.29	-10.86	0.43	-3.62	0.43
40 KOTZEBUE, CITY OF	10.90	-10.90	0.00	11.29	-11.29	0.00	0.00	0.00
41 GALENA CITY SCHOOLS	10.90	-10.90	0.00	11.29	-11.29	0.00	0.00	0.00
43 PETERSBURG, CITY OF	10.90	5.64	16.54	11.29	3.71	15.00	-1.54	15.00
44 BRISTOL BAY BOROUGH	10.90	1.56	12.46	11.29	1.11	12.40	-0.06	12.40
45 NORTH SLOPE BOROUGH	10.90	-4.30	6.60	11.29	-2.58	8.71	2.11	8.71
46 WRANGELL CITY SCHOOLS	10.90	1.07	11.97	11.29	-0.65	10.64	-1.33	10.64
48 CORDOVA, CITY OF	10.90	1.85	12.75	11.29	0.35	11.64	-1.11	11.64
49 NOME CITY SCHOOLS	10.90	-10.90	0.00	11.29	-10.33	0.96	0.96	0.96
51 KING COVE, CITY OF	10.90	-9.13	1.77	11.29	-4.54	6.75	4.98	6.75
52 ALASKA HOUSING FINANCE CORPORATION	10.90	-0.17	10.73	11.29	0.16	11.45	0.72	11.45
53 LOWER YUKON SCHOOL DISTRICT	10.90	-4.88	6.02	11.29	-11.27	0.02	-6.00	1.02
54 NORTHWEST ARCTIC SCHOOL DISTRICT	10.90	-10.90	0.00	11.29	-11.29	0.00	0.00	0.00

# 1.3 PERS Contribution Rates For Fiscal Years 1995 & 1996 (continued)

## STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES FOR FISCAL YEARS 1995 & 1996

	FY95		FY96		CHANGE IN TOTAL RATE		FY96 ADJUSTED RATE		
	CONSOLE PAST SRV RATE	TOTAL RATE	CONSOLE PAST SRV RATE	TOTAL RATE	CONSOLE PAST SRV RATE	TOTAL RATE	5% CAP	FY96 ADJUSTED RATE	
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	10.90	2.28	13.18	12.97	11.29	3.49	14.78	1.81	14.78
56 PRIBILOF REGION SCHOOL DISTRICT	10.90	-4.31	6.59	6.59	11.29	-11.29	0.00	-6.59	1.59
57 LOWER KUSKOKWIM SCHOOL DISTRICT	10.90	-9.34	1.56	1.56	11.29	-10.55	0.74	-0.82	0.74
58 KODIAK ISLAND SCHOOL DISTRICT	10.90	1.25	12.15	12.15	11.29	0.09	11.38	-0.77	11.38
59 YUKON FLATS SCHOOL DISTRICT	10.90	-10.90	0.00	0.00	11.29	-11.29	0.00	0.00	0.00
60 YUKON-KOYUKOK SCHOOL DISTRICT	10.90	-10.90	0.00	0.00	11.29	-11.29	0.00	0.00	0.00
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	10.90	-2.36	8.54	8.54	11.29	-6.23	5.06	-3.48	5.06
62 ALEUTIAN REGION SCHOOL DISTRICT	10.90	-10.90	0.00	0.00	11.29	-11.29	0.00	0.00	0.00
63 CORDOVA COMMUNITY HOSPITAL	10.90	-1.22	9.68	9.68	11.29	0.04	11.33	1.65	11.33
64 LAKE AND PENINSULA SCHOOL DISTRICT	10.90	-4.44	6.46	6.46	11.29	-5.34	5.95	-0.51	5.95
65 SITKA COMMUNITY HOSPITAL	10.90	0.15	11.05	11.05	11.29	0.04	11.33	0.28	11.33
66 TANANA CITY SCHOOL DISTRICT	10.90	-1.25	9.65	9.65	11.29	3.32	14.61	4.96	14.61
67 SOUTHERN REGIONAL RESOURCE CENTER	10.90	-2.88	8.02	8.02	11.29	0.26	11.55	3.53	11.55
68 HYDABURG CITY SCHOOLS	10.90	-0.16	10.74	10.74	11.29	3.03	14.32	3.58	14.32
69 TANANA, CITY OF	10.90	-10.90	0.00	0.00	11.29	-11.29	0.00	0.00	0.00
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	10.90	-8.91	1.99	1.99	11.29	-4.92	6.37	4.38	6.37
71 BARROW, CITY OF	10.90	-6.13	4.77	4.77	11.29	-3.68	7.61	2.84	7.61
72 ST. PAUL, CITY OF	10.90	-9.69	1.21	1.21	11.29	-7.43	3.86	2.65	3.86
73 ANCHORAGE, MUNICIPALITY OF	10.90	1.60	12.50	12.50	11.29	0.04	11.33	-1.17	11.33
74 KODIAK ISLAND BOROUGH	10.90	0.32	11.22	11.22	11.29	0.28	11.57	0.35	11.57
75 NOME JOINT UTILITIES	10.90	-10.90	0.00	0.00	11.29	-11.29	0.00	0.00	0.00
76 SAND POINT, CITY OF	10.90	1.01	11.91	11.91	11.29	1.13	12.42	0.51	12.42
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	10.90	5.28	16.18	16.18	11.29	3.47	14.76	-1.42	14.76
78 DILLINGHAM, CITY OF	10.90	-6.73	4.17	4.17	11.29	0.46	11.75	7.58	+5.00
79 UNALASKA, CITY OF	10.90	-6.91	3.99	3.99	11.29	-3.51	7.78	3.79	7.78

# 1.3 PERS Contribution Rates For Fiscal Years 1995 & 1996 (continued)

STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1995 & 1996

	FY95		FY96		FY96		FY96	
	CONSOL PAST SRV RATE	TOTAL RATE	ADJ RATE	CONSOL PAST SRV RATE	TOTAL RATE	CHANGE IN TOTAL RATE	5% ADJUSTED CAP	FY96 ADJUSTED RATE
80 KENAI PENINSULA BOROUGH	10.90	1.56	12.46	11.29	0.52	11.81	-0.65	11.81
81 KETCHIKAN, CITY OF	10.90	12.35	23.25	11.29	9.03	20.32	-2.93	20.32
82 SEWARD, CITY OF	10.90	-1.38	9.52	11.29	-4.56	6.73	-2.79	6.73
83 FORT YUKON, CITY OF	10.90	-10.90	0.00	11.29	-11.29	0.00	0.00	0.00
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	10.90	4.30	15.20	11.29	4.24	15.53	0.33	15.53
85 CORDOVA PUBLIC SCHOOLS	10.90	2.69	13.59	11.29	2.20	13.49	-0.10	13.49
86 CRAIG, CITY OF	10.90	-5.67	5.23	11.29	-3.86	7.43	2.20	7.43
87 PETERSBURG GENERAL HOSPITAL	10.90	5.64	16.54	11.29	3.71	15.00	-1.54	15.00
90 KENAI PENINSULA SCHOOL DISTRICT	10.90	2.91	13.81	11.29	1.55	12.84	-0.97	12.84
91 NORTH POLE, CITY OF	10.90	-5.48	5.42	11.29	-2.72	8.57	3.57	8.57
92 GALENA, CITY OF	10.90	-10.90	0.00	11.29	-7.70	3.59	3.59	3.59
93 NENANA, CITY OF	10.90	-10.90	0.00	11.29	-0.91	10.38	10.38	5.00
94 HAINES BOROUGH	10.90	0.06	10.96	11.29	1.79	13.08	2.12	13.08
96 NENANA CITY PUBLIC SCHOOLS	10.90	-10.90	0.00	11.29	-11.29	0.00	0.00	0.00
NO ACTIVE EMPLOYEES								
A0 UNALAKLEET, CITY OF (TERMINATED)								
A1 SAXMAN, CITY OF	10.90	20.06	30.96	11.29	27.39	38.68	7.72	+5.00 35.96
A2 HOONAH, CITY OF	10.90	-10.90	0.00	11.29	-11.29	0.00	0.00	0.00
A3 PELICAN, CITY OF	10.90	-9.28	1.62	11.29	-1.02	10.27	7.86	+5.00 7.41
A5 WHITTIER, CITY OF	10.90	-8.85	2.05	11.29	-6.93	4.36	2.31	4.36
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	10.90	-3.35	7.55	11.29	-2.65	8.64	1.09	8.64
A7 CRAIG SCHOOL DISTRICT	10.90	-1.41	9.49	11.29	-0.49	10.80	1.31	10.80
A8 DILLINGHAM CITY SCHOOL DISTRICT	10.90	2.64	13.54	11.29	0.65	11.94	-1.60	11.94
A9 THORNE BAY, CITY OF	10.90	-6.26	4.64	11.29	-0.84	10.45	5.81	+5.00 9.64
AB AKUTAN, CITY OF	10.90	0.31	11.21	11.29	1.28	12.57	1.36	12.57
AC UNALASKA CITY SCHOOL DISTRICT	10.90	-4.21	6.69	11.29	-4.49	6.80	0.11	6.80



# 1.3 PERS Contribution Rates For Fiscal Years 1995 & 1996 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1995 & 1996

	FY95		FY96		FY96		FY96			
	CON SOL PAST SRV RATE	TOTAL RATE	CON SOL PAST SRV RATE	TOTAL RATE	CHANGE IN TOTAL RATE	5% ADJUSTED CAP	FY96 ADJUSTED RATE			
AE KASHUNAMIUT SCHOOL DISTRICT	10.90	-2.35	8.55	8.55	11.29	-3.07	8.22	-0.33	8.22	
AF SEWARD GENERAL HOSPITAL	10.90	16.05	26.95	26.95	11.29	16.27	27.56	0.61	27.56	
B0 WAINWRIGHT, CITY OF	10.90	32.78	43.68	21.69	NO ACTIVE EMPLOYEES					
B1 ST. MARY'S, CITY OF	10.90	-10.90	0.00	0.02	11.29	-4.01	7.28	7.26	+5.00	5.02
B2 HOMER, CITY OF	10.90	-2.22	8.68	8.68	11.29	-2.12	9.17	0.49		9.17
B3 RUBY, CITY OF	10.90	-10.90	0.00	0.00	11.29	-11.29	0.00	0.00		0.00
B4 EMMONAK (TERMINATED)	NO ACTIVE EMPLOYEES									
B5 SPECIAL EDUCATION SERVICE AGENCY	10.90	-6.69	4.21	4.21	11.29	-3.37	7.92	3.71		7.92
B6 BARTLETT MEMORIAL HOSPITAL	10.90	0.16	11.06	11.06	11.29	0.52	11.81	0.75		11.81
B7 NORTHWEST ARTIC BOROUGH	10.90	-4.86	6.04	6.04	11.29	-3.85	7.44	1.40		7.44
B8 ST. MARY'S SCHOOL DISTRICT	10.90	-5.85	5.05	5.05	11.29	-11.29	0.00	-5.05	-5.00	0.05
B9 SELAWIK CITY COUNCIL	10.90	-10.90	0.00	0.00	11.29	-7.36	3.93	3.93		3.93
BB BRISTOL BAY HOUSING AUTHORITY	10.90	-10.90	0.00	0.00	11.29	-11.29	0.00	0.00		0.00
BC COPPER RIVER BASIN HOUSING AUTHORITY	10.90	1.51	12.41	12.41	11.29	2.77	14.06	1.65		14.06
BD SKAGWAY CITY SCHOOL DISTRICT	10.90	18.59	29.49	26.95	11.29	9.74	21.03	-5.92	-5.00	21.95
BE HOOPER BAY, CITY OF	10.90	474.93	485.83	17.20	11.29	959.57	970.86	953.66	+5.00	22.20
BF Klawock, CITY OF	10.90	7.99	18.89	18.89	11.29	10.27	21.56	2.67		21.56
C0 PETERSBURG PUBLIC SCHOOLS	10.90	5.64	16.54	16.54	11.29	3.71	15.00	-1.54		15.00
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	10.90	3.32	14.22	14.22	11.29	4.29	15.58	1.36		15.58
C5 ALEUTIANS EAST BOROUGH	10.90	-0.28	10.62	10.62	11.29	0.18	11.47	0.85		11.47
C6 KIVALINA, CITY OF	10.90	-6.77	4.13	4.13	11.29	-5.68	5.61	1.48		5.61
C7 BERING STRAITS CRSA	10.90	-8.08	2.82	2.82	11.29	-1.65	9.64	6.82	+5.00	7.82
C8 SHISHMAREF, CITY OF	10.90	-1.21	9.69	9.69	11.29	1.49	12.78	3.09		12.78
CA HUSLIA, CITY OF	10.90	-0.80	10.10	10.10	11.29	3.04	14.33	4.23		14.33
CB MOUNTAIN VILLAGE, CITY OF (TERMINATED)	NO ACTIVE EMPLOYEES									

# 1.3 PERS Contribution Rates For Fiscal Years 1995 & 1996 (continued)

## STATE OF ALASKA - P. E. R. S. CONTRIBUTION RATES FOR FISCAL YEARS 1995 & 1996

	FY95		FY96		CHANGE IN TOTAL RATE	5% ADJUSTED CAP RATE	FY96 ADJUSTED RATE				
	CONSOLE RATE	TOTAL RATE	CONSOLE RATE	TOTAL RATE							
	NO ACTIVE EMPLOYEES										
CC KALTAG, CITY OF	10.90	7.35	18.25	18.25	11.29	14.08	25.37	7.12	+5.00	23.25	
CD KOYUK, CITY OF	10.90	31.83	42.73	15.18	11.29	16.76	28.05	12.87	+5.00	20.18	
CE LOWER KALSKAG, CITY OF	10.90	-2.67	8.23	8.23	11.29	-0.63	10.66	2.43		10.66	
CF HAINES BOROUGH SCHOOL DISTRICT	10.90	-9.40	1.50	2.06	11.29	-2.59	8.70	6.64	+5.00	7.06	
D0 NOORVIK, CITY OF	10.90	-1.51	9.39	9.39	11.29	0.98	12.27	2.88		12.27	
D1 ELIM, CITY OF	10.90	2.80	13.70	13.70	11.29	-11.29	0.00	-13.70	-5.00	8.70	
D2 ATKA, CITY OF	10.90	2.51	13.41	13.41	11.29	3.09	14.38	0.97		14.38	
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	10.90	-4.06	6.84	6.84	11.29	-2.43	8.86	2.02		8.86	
D4 ALEUTIANS WEST CRSA	10.90	-2.26	8.64	8.64	11.29	-0.10	11.19	2.55		11.19	
D5 DELTA/GREELY SCHOOL DISTRICT	10.90	2.54	13.44	13.44	11.29	4.65	15.94	2.50		15.94	
D6 LAKE AND PENINSULA BOROUGH	10.90	-2.02	8.88	8.88	11.29	-8.31	2.98	-5.90	-5.00	3.88	
D7 YAKUTAT, CITY AND BOROUGH OF	10.90	-1.29	9.61	9.61	11.29	0.92	12.21	2.60		12.21	
D8 UNALAKLEET, CITY OF	NO ACTIVE EMPLOYEES										
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	NO ACTIVE EMPLOYEES										
DA KLANOCK CITY SCHOOL DISTRICT	10.90	-1.65	9.25	9.25	11.29	0.22	11.51	2.26		11.51	
DB OLD HARBOR, CITY OF	10.90	6.90	17.80	17.80	11.29	8.68	19.97	2.17		19.97	
DC GRAYLING, CITY OF	10.90	-2.38	8.52	8.52	11.29	0.34	11.63	3.11		11.63	
DD MEKORYUK, CITY OF	10.90	5.92	16.82	15.18	11.29	11.81	23.10	7.92	+5.00	20.18	
DE ALASKA GATEWAY SCHOOL DISTRICT	10.90	-1.59	9.31	9.31	11.29	-2.43	8.86	-0.45		8.86	
DF SAINT GEORGE, CITY OF	10.90	26.26	37.16	37.16	11.29	22.28	33.57	-3.59		33.57	
E0 PELICAN CITY SCHOOL DISTRICT	10.90	2.71	13.61	13.61	11.29	2.22	13.51	-0.10		13.51	
E1 DENALI BOROUGH	10.90	4.28	15.18	15.18	11.29	7.63	18.92	3.74		18.92	
E2 CITY OF ALLAKAKET	10.90	-0.50	10.40	10.40	11.29	0.08	11.37	0.97		11.37	
E3 CITY OF KACHEMAK	10.90	-3.01	7.89	7.89	11.29	0.52	11.81	3.92		11.81	
E4 CITY OF NUIQSUT	10.90	-3.97	6.93	14.66	11.29	2.82	14.11	-0.55		14.11	

# 1.3 PERS Contribution Rates For Fiscal Years 1995 & 1996 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1995 & 1996

	FY95			FY96			CHANGE IN TOTAL RATE	5% ADJUSTED CAP RATE	FY96 ADJUSTED RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	CONSOL RATE	PAST SRV RATE	TOTAL RATE			
E5 COOK INLET HOUSING AUTHORITY	10.90	13.31	24.21	11.29	3.79	15.08	-3.97	15.08	
E6 INTERIOR REGIONAL HOUSING AUTHORITY	10.90	3.78	14.68	11.29	3.36	14.65	-0.03	14.65	
E7 YAKUTAT CITY SCHOOL DISTRICT	10.90	0.00	10.90	11.29	-0.23	11.06	0.16	11.06	
E8 KAKE CITY SCHOOL DISTRICT	10.90	0.00	10.90	11.29	-0.39	10.90	0.00	10.90	
	=====	=====	=====	=====	=====	=====	=====	=====	
STATE & POLITICAL SUBDIVISION TOTALS	10.90	2.80	13.70	11.29	1.53	12.82	-0.88	12.82	

# 1.4 Adjustment to Retiree Reserve as of June 30, 1993

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1993

	RETIREE RESERVE 6-30-92	NET CHANGE IN RESERVE BY 6-30-93	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-93
1 STATE OF ALASKA	834368358.	140532842.	-118033294.	856867906.
2 SOUTHWEST REGION SCHOOL DISTRICT	1340977.	185423.	-184804.	1341596.
3 ANNETTE ISLAND SCHOOL DISTRICT	167623.	153646.	-38897.	282372.
4 BERING STRAITS SCHOOL DISTRICT	1850801.	255386.	-255000.	1851187.
5 CHATHAM SCHOOL DISTRICT	127674.	-45937.	-9896.	71841.
6 ALASKA MUNICIPAL LEAGUE	485612.	60131.	-66074.	479669.
7 VALDEZ, CITY OF	3081420.	901833.	-482261.	3500992.
8 JONEAU BOROUGH SCHOOL DISTRICT	6532174.	-219232.	-764321.	5548621.
9 MATANUSKA-SUSITNA BOROUGH	5040372.	1147566.	-749186.	5438752.
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	8644045.	1381094.	-1213764.	8811375.
11 ANCHORAGE SCHOOL DISTRICT	88550869.	11990924.	-12172802.	88368991.
12 COPPER RIVER SCHOOL DISTRICT	771569.	302570.	-130048.	944091.
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	60475225.	11762949.	-8746024.	63492150.
14 HAINES, CITY OF	948287.	-247200.	-84882.	616205.
15 KENAI, CITY OF	2246435.	2028753.	-517606.	3757582.
16 FAIRBANKS NORTH STAR BOROUGH	6598904.	407634.	-848296.	6158242.
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	18077237.	2290579.	-2465973.	17901843.
18 DENALI SCHOOL DISTRICT	216844.	13811.	-27926.	202729.
19 UNIVERSITY OF AK - GEO. INSTITUTE	5711779.	681850.	-774090.	5619539.
20 CITY AND BOROUGH OF SITKA	6426356.	1549059.	-965600.	7009815.
21 CHUGACH REGIONAL SCHOOL DISTRICT	12173.	1808.	-1693.	12288.
22 KETCHIKAN GATEWAY BOROUGH	1420738.	1038762.	-297777.	2161723.
23 SOLDOTNA, CITY OF	1659854.	16211.	-202925.	1473140.
24 IDITAROD AREA SCHOOL DISTRICT	1245358.	-273739.	-117636.	853983.

# 1.4 Adjustment to Retiree Reserve as of June 30, 1993 (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, 1993

	RETIREE RESERVE 6-30-92	NET CHANGE IN RESERVE BY 6-30-93	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-93
25 KUSPUK SCHOOL DISTRICT	1110782.	45412.	-139983.	1016211.
26 CITY AND BOROUGH OF JUNEAU	26898745.	3688851.	-3703303.	26884293.
28 KODIAK, CITY OF	6668861.	975435.	-925511.	6718785.
29 FAIRBANKS, CITY OF	35820054.	5110870.	-4955591.	35975333.
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	8239010.	1402271.	-1167290.	8473991.
31 WASILLA, CITY OF	217059.	25037.	-29311.	212785.
32 SKAGWAY, CITY OF	366550.	-68585.	-36075.	261890.
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	2917827.	328999.	-393100.	2853726.
34 PALMER, CITY OF	1694230.	161130.	-224632.	1630728.
35 WRANGELL, CITY OF	3303582.	405653.	-449085.	3260150.
36 BETHEL, CITY OF	574688.	76850.	-78883.	572655.
37 VALDEZ CITY SCHOOLS	1751874.	351108.	-254612.	1848370.
38 HOONAH CITY SCHOOLS	1031141.	144716.	-142363.	1033494.
39 NOME, CITY OF	1001540.	421268.	-172262.	1250546.
40 KOTZERUE, CITY OF	556257.	-8792.	-66283.	481182.
41 GALENA CITY SCHOOLS	264505.	33237.	-36048.	261694.
43 PETERSBURG, CITY OF	2752070.	1029422.	-457833.	3323659.
44 BRISTOL BAY BOROUGH	1109645.	-310663.	-96734.	702248.
45 NORTH SLOPE BOROUGH	13123784.	4208003.	-2098395.	15233392.
46 WRANGELL CITY SCHOOLS	563081.	85106.	-78477.	569710.
48 CORDOVA, CITY OF	2043216.	280862.	-281381.	2042697.
49 NOME CITY SCHOOLS	1861999.	-89441.	-214607.	1557951.
51 KING COVE, CITY OF	162705.	88196.	-30377.	220524.
52 ALASKA HOUSING FINANCE CORPORATION	4496987.	773126.	-638063.	4632050.

# 1.4 Adjustment to Retiree Reserve as of June 30, 1993 (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, 1993

	RETIREE RESERVE 6-30-92	NET CHANGE IN RESERVE BY 6-30-93	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-93
53 LOWER YUKON SCHOOL DISTRICT	1773938.	765642.	-307472.	2232108.
54 NORTHWEST ARCTIC SCHOOL DISTRICT	2667784.	-295084.	-287268.	2085432.
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	301665.	492485.	-96149.	698001.
56 PRIBILOF REGION SCHOOL DISTRICT	172673.	22145.	-23587.	171231.
57 LOWER KUSKOKWIM SCHOOL DISTRICT	3173765.	676984.	-466218.	3384531.
58 KODIAK ISLAND SCHOOL DISTRICT	3442613.	870316.	-522175.	3790754.
59 YUKON FLATS SCHOOL DISTRICT	318577.	-36315.	-34174.	248088.
60 YUKON-KOYUKOK SCHOOL DISTRICT	678222.	349257.	-124399.	903080.
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	6567829.	1454898.	-971328.	7051399.
62 ALEUTIAN REGION SCHOOL DISTRICT	228260.	584016.	-98344.	713932.
63 CORDOVA COMMUNITY HOSPITAL	1052286.	75081.	-136493.	990874.
64 LAKE AND PENINSULA SCHOOL DISTRICT	1156418.	-68980.	-131658.	955780.
65 SITKA COMMUNITY HOSPITAL	1552788.	386616.	-234808.	1704596.
66 TANANA CITY SCHOOL DISTRICT	0.	60138.	-7281.	52857.
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	592188.	-306077.	-34640.	251471.
68 HYDABURG CITY SCHOOLS	0.	0.	0.	0.
69 TANANA, CITY OF	81755.	3432.	-10314.	74873.
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	256140.	28040.	-34406.	249774.
71 BARROW, CITY OF	0.	0.	0.	0.
72 ST. PAUL, CITY OF	5556.	871.	-778.	5649.
73 ANCHORAGE, MUNICIPALITY OF	123537101.	24644152.	-17940609.	130240644.
74 KODIAK ISLAND BOROUGH	1623823.	384918.	-243202.	1765539.
75 NOME JOINT UTILITIES	217298.	134825.	-42632.	309491.
76 SAND POINT, CITY OF	118223.	15099.	-16142.	117180.

# 1.4 Adjustment to Retiree Reserve as of June 30, 1993 (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, 1993

	RETIREE RESERVE 6-30-92	NET CHANGE IN RESERVE BY 6-30-93	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-93
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	1959153.	634822.	-314058.	2279917.
78 DILLINGHAM, CITY OF	228878.	83361.	-37803.	274436.
79 UNALASKA, CITY OF	558713.	999108.	-188609.	1369212.
80 KENAI PENINSULA BOROUGH	7489016.	1495344.	-1087755.	7896605.
81 KETCHIKAN, CITY OF	8814247.	2344296.	-1350988.	9807555.
82 SEWARD, CITY OF	2071667.	649720.	-329484.	2391903.
83 FORT YUKON, CITY OF	37071.	5238.	-5122.	37187.
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	524740.	-806664.	-53765.	390311.
85 CORDOVA PUBLIC SCHOOLS	595571.	375538.	-117574.	853535.
86 CRAIG, CITY OF	295265.	41330.	-40752.	295843.
87 PETERSBURG GENERAL HOSPITAL	578657.	842207.	-172027.	1248837.
90 KENAI PENINSULA SCHOOL DISTRICT	8746395.	1480442.	-1238184.	8988653.
91 NORTH POLE, CITY OF	239594.	37471.	-33545.	243520.
92 GALENA, CITY OF	73952.	19119.	-11268.	81803.
93 NENANA, CITY OF	216682.	21664.	-28857.	209489.
94 HAINES BOROUGH	18977.	2583.	-2610.	18950.
96 NENANA CITY PUBLIC SCHOOLS	69430.	7870.	-9359.	67941.
A0 UNALAKLEET, CITY OF (TERMINATED)	43851.	5703.	-6000.	43554.
A1 SAXMAN, CITY OF	0.	0.	0.	0.
A2 HOONAH, CITY OF	174706.	23149.	-23955.	173900.
A3 PELICAN, CITY OF	0.	0.	0.	0.
A4 KAKE, CITY OF (TERMINATED)	0.	0.	0.	0.
A5 WHITTIER, CITY OF	71027.	9642.	-9767.	70902.
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	15561.	1222.	-2032.	14751.

# 1.4 Adjustment to Retiree Reserve as of June 30, 1993 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1993

	RETIREE RESERVE 6-30-92	NET CHANGE IN RESERVE BY 6-30-93	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-93
A7 CRAIG SCHOOL DISTRICT	0.	0.	0.	0.
A8 DILLINGHAM CITY SCHOOL DISTRICT	180572.	127929.	-37351.	271150.
A9 THORNE BAY, CITY OF	0.	0.	0.	0.
AB AKUTAN, CITY OF	0.	0.	0.	0.
AC UNALASKA CITY SCHOOL DISTRICT	191138.	23126.	-25941.	188323.
AE KASHUNAMIUT SCHOOL DISTRICT	0.	0.	0.	0.
AF SEWARD GENERAL HOSPITAL	1755264.	305543.	-249506.	1811301.
B0 WAINWRIGHT, CITY OF	49158.	5763.	-6649.	48272.
B1 ST. MARY'S, CITY OF	103868.	13334.	-14190.	103012.
B2 HOMER, CITY OF	1101006.	316431.	-171612.	1245825.
B3 RUBY, CITY OF	0.	0.	0.	0.
B4 EMMONAK (TERMINATED)	13915.	1512.	-1868.	13559.
B5 SPECIAL EDUCATION SERVICE AGENCY	0.	0.	0.	0.
B6 BARTLETT MEMORIAL HOSPITAL	768626.	488938.	-152256.	1105308.
B7 NORTHWEST ARTIC BOROUGH	60362.	6257.	-8066.	58553.
B8 ST. MARY'S SCHOOL DISTRICT	325128.	141877.	-56541.	410464.
B9 SELAWIK CITY COUNCIL	49095.	5062.	-6557.	47600.
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.
C0 PETERSBURG PUBLIC SCHOOLS	24235.	47160.	-8644.	62751.
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	0.	0.	0.	0.



# 1.4 Adjustment to Retiree Reserve as of June 30, 1993 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1993

	RETIREE RESERVE 6-30-92	NET CHANGE IN RESERVE BY 6-30-93	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-93
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.
CA HUSLIA, CITY OF	0.	0.	0.	0.
CB MOUNTAIN VILLAGE, CITY OF (TERMINATED)	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.
D0 NOORVIK, CITY OF	0.	0.	0.	0.
D1 ELIM, CITY OF	0.	0.	0.	0.
D2 ATKA, CITY OF	0.	0.	0.	0.
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	0.	0.	0.	0.
D4 ALEUTIANS WEST CRSA	0.	0.	0.	0.
D5 DELTA/GREELY SCHOOL DISTRICT	0.	0.	0.	0.
D6 LAKE AND PENINSULA BOROUGH	0.	0.	0.	0.
D7 YAKUTAT, CITY AND BOROUGH OF	0.	109441.	-13250.	96191.
D8 UNALAKLEET, CITY OF	0.	0.	0.	0.
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	0.	0.	0.	0.
DA KLAOCK CITY SCHOOL DISTRICT	0.	0.	0.	0.
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.

# 1.4 Adjustment to Retiree Reserve as of June 30, 1993 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1993

	RETIREE RESERVE 6-30-92	NET CHANGE IN RESERVE BY 6-30-93	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-93
DE ALASKA GATEWAY SCHOOL DISTRICT	0.	0.	0.	0.
DE 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.
E8 KAKE CITY SCHOOL DISTRICT	0.	0.	0.	0.
E9 CITY OF QUINHAGAK	0.	0.	0.	0.
UNALLOCATED RESERVES	61986707.	6261202.	0.	68247909.
STATE & POLITICAL SUBDIVISION TOTALS	1423482005.	242169993.	-193400996.	1472251002.

# 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, 1993

	*****PROJECTED CONTRIBUTIONS WITH INT	*****CURRENT RETIREES & TERMINATED	*****PROJECTED BENEFIT OBLIGATION	*****CURRENT EMPLOYEES FINANCED	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>1 STATE OF ALASKA</b>										
1987	126,697	533,594	404,292	77,863	62,529	1,142,446	1,094,762	47,684	96%	1,159,209
1988	174,117	611,062	454,666	75,687	62,529	1,315,532	1,152,690	162,842	88%	1,172,156
1989	188,131	716,644	517,292	58,004	62,529	1,480,070	1,277,301	202,770	86%	1,334,159
1990	217,711	744,606	557,299	49,938	62,529	1,569,554	1,453,007	116,546	93%	1,490,489
1991	238,617	953,603	683,275	48,756	62,529	1,924,251	1,589,753	334,498	83%	1,630,505
1992	275,828	1,037,573	770,597	60,474	62,529	2,144,472	1,858,546	285,926	87%	1,882,661
1993	310,618	1,112,422	865,172	62,529	62,529	2,350,741	2,160,296	190,445	92%	2,199,329
<b>2 SOUTHWEST REGION SCHOOL DISTRICT</b>										
1987	196	413	839	435	369	1,883	2,270	-387	121%	2,403
1988	348	662	955	322	369	2,287	2,706	-419	118%	2,751
1989	392	1,041	995	389	369	2,817	3,133	-316	111%	3,272
1990	462	1,189	1,114	281	369	3,046	3,754	-707	123%	3,851
1991	456	1,449	1,256	248	369	3,408	4,068	-660	119%	4,172
1992	545	1,780	1,232	380	369	3,937	4,727	-790	120%	4,789
1993	620	1,884	1,451	369	369	4,324	5,327	-1,003	123%	5,424
<b>3 ANNETTE ISLAND SCHOOL DISTRICT</b>										
1987	46	191	434	137	195	808	816	-8	101%	864
1988	186	164	528	135	195	1,013	934	79	92%	949
1989	188	267	703	86	195	1,244	1,155	88	93%	1,206
1990	206	262	667	122	195	1,257	1,357	-100	108%	1,392
1991	234	257	779	118	195	1,388	1,565	-177	113%	1,605
1992	412	489	1,023	189	195	2,113	1,872	241	89%	1,896
1993	234	553	815	195	195	1,796	2,138	-342	119%	2,176
<b>4 BERING STRAITS SCHOOL DISTRICT</b>										
1987	551	530	1,370	1,349	978	3,800	3,902	-102	103%	4,131
1988	842	782	1,904	1,541	978	5,069	4,868	201	96%	4,950
1989	1,029	938	2,490	1,685	978	6,142	6,231	-88	101%	6,508
1990	1,255	1,023	3,033	1,445	978	6,756	7,687	-931	114%	7,885
1991	1,418	2,255	3,556	1,123	978	8,332	9,341	-1,010	112%	9,581
1992	1,638	2,663	4,206	993	978	9,500	11,061	-1,561	116%	11,205
1993	1,946	2,642	5,269	978	978	10,835	12,509	-1,674	115%	12,735
<b>5 CHATHAM SCHOOL DISTRICT</b>										
1987	55	0	357	36	280	448	551	-103	123%	583
1988	105	112	435	54	280	706	663	43	94%	674
1989	132	88	515	72	280	807	818	-10	101%	854
1990	169	87	593	96	280	945	964	-19	102%	989
1991	203	84	629	135	280	1,052	1,108	-57	105%	1,137
1992	301	176	729	231	280	1,437	1,408	29	98%	1,426
1993	289	136	897	280	280	1,602	1,553	49	97%	1,581

# 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, 1993

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT VESTED	*****EMPLOYER FINANCED** NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>6 ALASKA MUNICIPAL LEAGUE</b>									
1987	447	2	5	41	495	900	-405	182%	952
1988	435	39	36	5	515	800	-285	155%	813
1989	463	41	39	15	558	215	343	39%	224
1990	454	59	54	40	607	245	362	40%	251
1991	545	63	102	21	732	206	526	28%	211
1992	675	65	72	19	831	214	616	26%	217
1993	709	90	104	46	949	150	798	16%	153
<b>7 VALDEZ, CITY OF</b>									
1987	1,986	868	3,167	349	6,370	6,992	-622	110%	7,403
1988	2,615	1,377	2,839	293	7,124	7,538	-414	106%	7,665
1989	3,917	1,484	3,275	357	9,033	9,042	-9	100%	9,444
1990	3,909	1,748	4,121	244	10,021	10,616	-594	106%	10,889
1991	4,704	2,121	4,420	279	11,524	12,140	-616	105%	12,451
1992	5,264	2,441	5,463	449	13,617	13,892	-274	102%	14,072
1993	5,475	2,803	6,669	374	15,320	15,978	-658	104%	16,267
<b>8 JUNEAU BOROUGH SCHOOL DISTRICT</b>									
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
1993	7,953	2,211	6,332	1,148	17,644	16,686	958	95%	16,988
<b>9 MATANUSKA-SUSITNA BOROUGH</b>									
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
1993	7,412	2,508	6,235	672	16,827	21,750	-4,923	129%	22,143
<b>10 MATANUSKA-SUSITNA SCHOOL DISTRICT</b>									
1987	3,916	1,462	4,452	2,620	12,450	10,565	1,885	85%	11,186
1988	5,320	2,234	4,979	3,032	15,565	12,421	3,144	80%	12,630
1989	6,539	2,451	6,143	2,189	17,322	14,754	2,568	85%	15,410
1990	6,783	3,041	7,861	1,984	19,669	17,690	1,979	90%	18,146
1991	8,867	3,810	10,969	1,847	25,493	20,670	4,824	81%	21,200
1992	10,784	4,320	12,066	1,752	28,922	24,267	4,655	84%	24,582
1993	12,072	5,008	14,206	2,008	33,295	27,806	5,489	84%	28,309

# 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)  
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	CURRENT TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYER VESTED	*****PROJECTED EMPLOYEES FINANCED** NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
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
1993	99,649	23,575	68,507	8,198	199,928	193,309	6,619	97%	196,802
12	COPPER RIVER SCHOOL DISTRICT								
1987	260	68	394	231	953	1,156	-203	121%	1,224
1988	445	198	430	216	1,289	1,432	-143	111%	1,456
1989	428	226	652	145	1,451	1,566	-115	108%	1,635
1990	558	235	664	137	1,593	1,722	-129	108%	1,767
1991	695	292	941	96	2,025	1,974	50	97%	2,025
1992	806	322	955	134	2,217	2,397	-180	108%	2,428
1993	1,157	318	862	187	2,524	2,792	-268	111%	2,842
13	UNIVERSITY OF ALASKA ACCOUNTING SERVICES								
1987	36,534	13,539	40,430	11,430	101,933	117,909	-15,976	116%	124,850
1988	46,557	18,030	44,804	10,783	120,174	130,998	-10,824	109%	133,210
1989	60,205	19,699	49,928	9,087	138,919	148,384	-9,465	107%	154,989
1990	65,975	22,632	54,842	7,696	151,145	168,342	-17,197	111%	172,685
1991	81,906	25,502	70,844	7,447	185,699	185,202	497	100%	189,950
1992	93,742	29,574	79,370	9,180	211,866	216,076	-4,210	102%	218,880
1993	105,400	33,377	87,106	9,975	235,857	241,568	-5,712	102%	245,933
14	HAINES, CITY OF								
1987	296	141	435	220	1,092	1,288	-196	118%	1,363
1988	595	145	272	166	1,178	1,552	-374	132%	1,578
1989	688	158	381	101	1,329	1,710	-381	129%	1,786
1990	618	212	509	158	1,496	1,935	-439	129%	1,985
1991	1,774	241	546	115	2,676	2,812	-136	105%	2,885
1992	1,053	318	711	186	2,268	2,361	-93	104%	2,392
1993	802	386	1,075	115	2,379	2,282	97	96%	2,323
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%	8,091
1989	1,598	1,478	5,017	458	8,551	9,661	-1,110	113%	10,091
1990	1,655	1,652	5,645	251	9,202	10,884	-1,682	118%	11,165
1991	2,848	1,850	6,076	183	10,957	11,858	-902	108%	12,162
1992	3,267	2,154	7,263	322	13,006	13,961	-955	107%	14,142
1993	4,920	2,169	6,964	324	14,377	15,928	-1,551	111%	16,216

# 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)  
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	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****RETIREES & TERMINATED*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS	
	CONTRIBS WITH INT	VESTED	EMPLOYER FINANCED**	NON-VESTED	CONTRIBS WITH INT	VESTED						
16	FAIRBANKS NORTH STAR BOROUGH											
1987	4,031	4,972	2,033	12,854	1,818	4,972	2,033	18,224	-5,370	142%	19,296	
1988	4,308	5,767	1,994	14,804	2,735	5,767	1,994	20,382	-5,578	138%	20,726	
1989	6,650	6,031	1,732	17,172	2,758	6,031	1,732	23,651	-6,480	138%	24,703	
1990	6,957	7,033	1,389	18,502	3,123	7,033	1,389	26,340	-7,838	142%	27,019	
1991	8,501	9,700	1,318	23,082	3,563	9,700	1,318	29,263	-6,181	127%	30,013	
1992	10,888	11,145	1,526	27,686	4,127	11,145	1,526	33,807	-6,121	122%	34,246	
1993	11,523	12,927	1,721	30,903	4,732	12,927	1,721	36,222	-5,319	117%	36,877	
17	FAIRBANKS NORTH STAR SCHOOL DISTRICT											
1987	7,630	9,531	3,212	23,538	3,165	9,531	3,212	27,485	-3,947	117%	29,103	
1988	10,751	11,147	2,693	28,976	4,385	11,147	2,693	31,481	-2,505	109%	32,012	
1989	13,556	12,510	2,336	33,280	4,879	12,510	2,336	34,758	-1,478	104%	36,305	
1990	14,038	13,308	2,199	35,120	5,575	13,308	2,199	38,140	-3,019	109%	39,123	
1991	19,654	16,181	1,846	43,966	6,286	16,181	1,846	42,404	1,562	96%	43,491	
1992	22,071	18,445	2,275	50,092	7,301	18,445	2,275	47,637	2,455	95%	48,255	
1993	22,876	20,574	2,948	54,701	8,303	20,574	2,948	52,789	1,912	97%	53,743	
18	DENALI SCHOOL DISTRICT											
1987	224	362	148	840	106	362	148	1,031	-191	123%	1,091	
1988	202	490	111	950	147	490	111	1,164	-214	123%	1,183	
1989	347	454	131	1,083	152	454	131	1,352	-269	125%	1,412	
1990	471	471	146	1,276	188	471	146	1,584	-308	124%	1,625	
1991	657	566	160	1,567	184	566	160	1,701	-134	109%	1,745	
1992	667	727	186	1,816	236	727	186	1,916	-101	106%	1,941	
1993	909	901	129	2,199	260	901	129	2,079	120	95%	2,117	
19	UNIVERSITY OF AK - GEO. INSTITUTE											
1987	3,715	3,460	221	8,274	878	3,460	221	8,179	95	99%	8,660	
1988	4,966	3,090	122	9,427	1,249	3,090	122	8,137	1,290	86%	8,274	
1989	5,085	3,291	206	9,956	1,374	3,291	206	8,104	1,852	81%	8,464	
1990	5,674	3,129	170	10,468	1,495	3,129	170	9,056	1,412	87%	9,289	
1991	6,722	4,708	240	13,381	1,711	4,708	240	9,272	4,109	69%	9,510	
1992	6,650	5,300	425	14,395	2,021	5,300	425	10,148	4,247	70%	10,279	
1993	6,903	5,988	637	15,926	2,399	5,988	637	11,711	4,215	74%	11,923	
20	CITY AND BOROUGH OF SITKA											
1987	4,812	3,599	589	9,971	971	3,599	589	8,374	1,597	84%	8,866	
1988	4,645	3,851	530	10,410	1,384	3,851	530	8,871	1,539	85%	9,020	
1989	5,548	4,282	502	11,929	1,596	4,282	502	9,948	1,981	83%	10,390	
1990	5,495	4,295	481	12,009	1,738	4,295	481	10,551	1,458	88%	10,823	
1991	7,527	5,069	543	15,019	1,880	5,069	543	11,922	3,097	79%	12,227	
1992	7,804	5,979	696	16,744	2,266	5,979	696	13,742	3,002	82%	13,920	
1993	9,152	6,261	727	18,524	2,384	6,261	727	16,517	2,007	89%	16,816	

# 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 CURRENT RETIREES & TERMINATED	*****CONTRIBS WITH INT	*****CURRENT EMPLOYERS VESTED	*****CURRENT EMPLOYERS NON-VESTED	*****TOTAL	*****NET ASSETS AVAILABLE FOR BENEFITS	*****UNFUNDED PENSION BENEFIT OBLIGATION	*****ASSETS AS PCT OF PBO	*****MARKET VALUE OF ASSETS
21	CHUGACH REGIONAL SCHOOL DISTRICT								
	96	15	11	51	173	195	-22	113%	206
1987	38	37	10	71	156	223	-67	143%	226
1988	71	26	9	90	197	271	-75	138%	283
1989	77	56	24	77	234	380	-145	162%	389
1990	135	76	47	107	365	464	-99	127%	476
1991	120	92	97	124	433	532	-100	123%	539
1992	61	108	196	95	460	585	-125	127%	596
1993									
22	KETCHIKAN GATEWAY BOROUGH								
	884	382	1,177	482	2,925	2,921	4	100%	3,092
1987	1,124	525	1,418	441	3,508	3,489	19	99%	3,547
1988	1,469	546	1,666	335	4,016	3,877	139	97%	4,049
1989	1,550	601	1,712	227	4,090	4,666	-576	114%	4,787
1990	1,855	732	2,357	336	5,280	4,940	340	94%	5,066
1991	2,209	811	2,793	387	6,200	5,974	226	96%	6,051
1992	3,221	877	2,803	393	7,294	7,218	76	99%	7,348
1993									
23	SOLDOTNA, CITY OF								
	343	294	1,477	345	2,459	1,574	885	64%	1,666
1987	737	348	1,847	211	3,143	2,228	915	71%	2,265
1988	755	440	2,213	179	3,587	2,802	784	78%	2,926
1989	1,330	501	2,456	49	4,336	3,849	487	89%	3,948
1990	1,880	583	2,683	86	5,231	4,425	807	85%	4,538
1991	2,021	745	3,398	133	6,297	5,635	662	89%	5,708
1992	1,731	876	3,824	180	6,612	6,328	283	96%	6,443
1993									
24	IDITAROD AREA SCHOOL DISTRICT								
	56	168	909	317	1,450	1,741	-291	120%	1,843
1987	79	413	1,207	428	2,127	2,139	-12	101%	2,175
1988	186	483	1,446	454	2,568	2,731	-163	106%	2,852
1989	170	553	1,750	313	2,787	3,219	-432	116%	3,302
1990	1,227	536	1,705	271	3,738	4,217	-479	113%	4,326
1991	1,691	523	1,674	300	4,188	4,819	-631	115%	4,882
1992	1,530	600	1,906	431	4,466	4,824	-358	108%	4,912
1993									
25	KUSPUK SCHOOL DISTRICT								
	104	171	756	317	1,348	1,598	-250	119%	1,692
1987	122	345	892	335	1,694	1,903	-209	112%	1,935
1988	439	303	1,024	345	2,110	2,399	-289	114%	2,505
1989	635	353	951	398	2,338	2,933	-596	125%	3,009
1990	1,431	364	917	372	3,085	3,302	-217	107%	3,387
1991	1,723	433	1,146	367	3,669	3,887	-168	105%	3,887
1992	1,919	451	1,411	334	4,115	4,106	9	100%	4,181
1993									

# 1.5 Disclosure For GASB Statement No. 5 (continued)

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	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYER VESTED	*****BENEFIT OBLIGATION FINANCED**	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
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	3,050	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	
1993	33,714	9,436	30,117	2,271	75,539	75,830	-291	100%	77,200	
28	KODIAK, CITY OF									
1987	4,528	983	3,409	964	9,884	9,097	787	92%	9,632	
1988	4,546	1,248	4,570	511	10,875	10,100	775	93%	10,270	
1989	5,651	1,393	4,337	488	11,869	10,763	1,105	91%	11,242	
1990	5,032	1,643	4,760	436	11,870	11,888	-18	100%	12,195	
1991	6,175	1,826	5,917	310	14,228	13,709	519	96%	14,060	
1992	7,388	1,819	6,155	458	15,821	15,517	304	98%	15,718	
1993	7,517	2,079	6,665	565	16,826	17,577	-751	104%	17,894	
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	
1993	38,967	6,544	23,515	382	69,408	42,345	27,063	61%	43,111	
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	
1993	12,814	4,130	8,915	453	26,312	39,681	-13,369	151%	40,398	
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	
1993	392	350	882	105	1,728	1,622	106	94%	1,652	



# 1.5 Disclosure For GASB Statement No. 5 (continued)

STATE OF ALASKA - P. E. R. S.  
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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
	CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	VESTED	NON-VESTED	VESTED	NON-VESTED					
32	SKAGWAY, CITY OF												
1987	356	43	198	87	684	789	-105	115%	835				
1988	388	90	169	160	807	964	-157	119%	980				
1989	421	82	253	78	835	1,009	-175	121%	1,053				
1990	348	110	350	29	836	1,071	-235	128%	1,099				
1991	390	120	433	39	982	1,136	-153	116%	1,165				
1992	467	116	475	59	1,118	1,296	-178	116%	1,313				
1993	376	177	533	111	1,196	1,361	-165	114%	1,386				
33	GREATER SITKA BOROUGH SCHOOL DISTRICT												
1987	1,354	355	1,336	382	3,427	3,590	-163	105%	3,801				
1988	2,826	217	4,625	272	3,940	4,356	-416	111%	4,429				
1989	3,360	270	712	194	4,537	4,214	323	93%	4,401				
1990	3,392	315	849	178	4,734	4,655	79	98%	4,775				
1991	3,664	338	1,084	171	5,256	4,768	488	91%	4,890				
1992	3,936	388	1,107	255	5,685	5,267	419	93%	5,335				
1993	3,995	460	1,247	255	5,956	6,089	-133	102%	6,199				
34	PALMER, CITY OF												
1987	706	279	1,318	350	2,653	2,063	590	78%	2,184				
1988	1,283	422	1,310	296	3,311	3,613	698	79%	2,657				
1989	1,501	498	1,576	193	3,768	3,126	642	83%	3,265				
1990	1,550	614	1,805	171	4,141	3,777	364	91%	3,874				
1991	1,820	726	2,015	136	4,697	4,260	436	91%	4,369				
1992	1,986	841	2,363	142	5,332	5,062	271	95%	5,127				
1993	1,825	1,010	2,875	170	5,880	5,848	32	99%	5,954				
35	WRANGELL, CITY OF												
1987	932	423	1,495	250	3,100	3,059	41	99%	3,239				
1988	1,306	640	1,851	164	3,961	3,652	309	92%	3,713				
1989	1,511	731	1,805	177	4,224	4,190	34	99%	4,376				
1990	1,750	855	1,951	196	4,751	4,790	-38	101%	4,913				
1991	3,065	760	1,546	166	5,537	5,107	430	92%	5,238				
1992	3,608	754	1,602	223	6,188	6,123	65	99%	6,202				
1993	3,964	811	1,983	243	7,001	7,165	-163	102%	7,294				
36	BETHEL, CITY OF												
1987	102	109	311	80	602	765	-163	127%	810				
1988	100	78	382	120	680	977	-297	144%	993				
1989	132	87	404	68	691	1,179	-487	171%	1,231				
1990	128	83	442	132	786	1,332	-547	169%	1,367				
1991	508	60	520	57	1,145	1,675	-530	146%	1,718				
1992	1,033	261	1,868	314	3,476	4,373	-897	126%	4,430				
1993	1,118	437	2,672	444	4,671	5,339	-668	114%	5,435				

# 1.5 Disclosure For GASB Statement No. 5 (continued)

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AS OF JUNE 30, 1993

	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 PBO	MARKET VALUE OF ASSETS
37	VALDEZ CITY SCHOOLS							
1987	876	971	208	2,330	2,778	-448	119%	2,941
1988	825	1,216	209	2,790	2,669	121	96%	2,714
1989	1,095	1,413	223	3,280	3,247	33	99%	3,391
1990	1,443	1,209	189	3,417	3,657	-240	107%	3,751
1991	1,778	1,753	165	4,339	4,087	252	94%	4,192
1992	1,951	1,935	160	4,791	4,847	-57	101%	4,910
1993	2,434	2,052	249	5,537	5,505	31	99%	5,605
38	HOONAH CITY SCHOOLS							
1987	758	310	117	1,267	912	355	72%	965
1988	834	375	67	1,376	1,122	254	82%	1,140
1989	636	412	59	1,227	1,596	631	49%	1,622
1990	617	487	93	1,348	747	600	55%	767
1991	1,185	248	100	1,635	830	805	51%	851
1992	1,203	397	109	1,839	914	926	50%	926
1993	1,233	581	73	2,053	1,083	970	53%	1,103
39	NOME, CITY OF							
1987	1,091	1,026	323	2,753	2,761	-8	100%	2,923
1988	899	1,218	244	2,901	3,048	-147	105%	3,099
1989	1,392	1,518	142	3,607	3,674	-66	102%	3,837
1990	1,287	1,677	143	3,686	4,235	-548	115%	4,344
1991	1,525	2,291	189	4,696	4,806	-110	102%	4,929
1992	1,651	2,595	152	5,168	5,628	-460	109%	5,701
1993	2,084	2,799	151	5,871	6,551	-680	112%	6,669
40	KOTZEBUE, CITY OF							
1987	178	639	367	1,360	2,366	-1,006	174%	2,505
1988	185	653	350	1,628	2,788	-1,160	171%	2,835
1989	325	932	386	2,014	3,924	-1,910	195%	4,098
1990	417	1,004	469	2,355	3,998	-1,643	170%	4,101
1991	629	1,320	421	2,886	4,282	-1,397	148%	4,392
1992	774	1,379	430	3,070	4,827	-1,757	157%	4,890
1993	696	1,839	313	3,347	5,100	-1,753	152%	5,192
41	GALENA CITY SCHOOLS							
1987	0	384	46	500	581	-81	116%	615
1988	178	314	62	670	887	-217	132%	901
1989	197	329	14	661	845	-183	128%	882
1990	264	293	16	704	971	-267	138%	996
1991	281	384	47	859	1,033	-164	119%	1,059
1992	279	410	56	924	1,149	-225	124%	1,163
1993	457	365	42	1,005	1,236	-231	123%	1,258

# 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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	***** CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****BENEFIT OBLIGATION EMPLOYEES FINANCED**	*****CURRENT EMPLOYEES VESTED	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
43	PETERSBURG, CITY OF									
1987	2,218	647	2,256	364	5,485	3,916	1,569	71%	4,146	
1988	2,709	645	2,354	427	6,135	4,634	1,501	76%	4,712	
1989	3,106	763	2,440	427	6,736	4,338	2,398	64%	4,531	
1990	2,616	979	2,765	434	6,795	4,955	1,840	73%	5,082	
1991	3,074	1,171	3,911	359	8,515	5,499	3,015	65%	5,640	
1992	3,661	1,252	4,166	424	9,503	6,578	2,925	69%	6,663	
1993	4,131	1,443	4,972	406	10,952	8,166	2,786	75%	8,314	
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	
1993	1,973	568	1,409	317	3,266	3,055	211	94%	3,110	
45	NORTH SLOPE BOROUGH									
1987	4,794	3,872	10,866	4,306	23,838	35,807	-11,969	150%	37,914	
1988	7,005	8,491	11,650	4,406	31,552	43,218	-11,666	137%	43,947	
1989	11,225	8,549	13,951	4,751	38,477	50,050	-11,573	130%	52,277	
1990	13,754	10,427	17,140	4,533	45,854	58,177	-12,323	127%	59,678	
1991	15,805	11,716	22,331	4,749	54,602	63,336	-8,734	116%	64,959	
1992	20,445	13,759	27,413	5,082	66,700	74,436	-7,736	112%	75,401	
1993	28,223	16,094	30,752	5,775	80,844	85,951	-5,108	106%	87,504	
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	
1993	675	164	613	154	1,606	1,622	-15	101%	1,651	
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	
1993	2,151	973	2,709	217	6,051	5,977	74	99%	6,085	

# 1.5 Disclosure For GASB Statement No. 5 (continued)

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	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****RETIREES & TERMINATED*****		*****CONTRIBS WITH INT*****		*****EMPLOYER FINANCED*****		*****NON-VESTED*****		*****TOTAL*****		*****NET ASSETS AVAILABLE FOR BENEFITS*****		*****UNFUNDED PENSION BENEFIT OBLIGATION*****		*****ASSETS AS PCT OF PBO*****		*****MARKET VALUE OF ASSETS*****	
	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988
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													
1993	2,055	299	790	146	3,290	3,664	-374	111%	3,730													
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	-137	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													
1993	295	207	328	291	1,122	1,277	-156	114%	1,300													
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													
1993	7,479	3,872	7,440	1,698	20,489	20,311	178	99%	20,678													
53	LOWER YUKON SCHOOL DISTRICT																					
1987	989	545	2,206	1,135	4,875	4,676	199	96%	4,951													
1988	1,266	946	2,799	906	5,917	5,558	359	94%	5,651													
1989	1,946	1,012	3,194	934	7,085	7,020	65	99%	7,332													
1990	2,069	1,169	3,879	571	7,687	8,165	-478	106%	8,376													
1991	2,604	1,364	4,280	624	8,872	9,407	-536	106%	9,648													
1992	2,925	1,564	4,709	659	9,857	10,705	-848	109%	10,844													
1993	3,734	1,707	4,941	635	11,017	12,844	-1,827	117%	13,076													
54	NORTHWEST ARCTIC SCHOOL DISTRICT																					
1987	621	601	2,443	1,021	4,686	8,264	-3,578	176%	8,750													
1988	1,819	1,100	2,332	1,136	6,387	9,867	-3,480	154%	10,033													
1989	2,279	1,129	2,836	1,175	7,420	11,241	-3,821	151%	11,741													
1990	2,469	1,319	3,556	1,073	8,416	12,752	-4,336	152%	13,081													
1991	2,967	1,552	4,043	1,169	9,730	14,178	-4,448	146%	14,541													
1992	3,519	1,684	4,448	998	10,650	16,062	-5,412	151%	16,270													
1993	3,100	2,025	5,399	1,176	11,699	16,728	-5,029	143%	17,030													

# 1.5 Disclosure For GASB Statement No. 5 (continued)

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AS OF JUNE 30, 1993

	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
55	SOUTHEAST ISLANDS SCHOOL DISTRICT								
	7	95	436	57	595	648	-53	109%	686
1987	19	140	467	117	743	791	-48	106%	804
1988	206	158	493	106	963	1,089	-126	113%	1,137
1989	470	132	353	78	1,034	1,200	-166	116%	1,231
1990	739	144	471	58	1,411	1,328	83	94%	1,362
1991	907	169	474	131	1,681	1,521	159	90%	1,541
1992	1,232	146	446	308	2,131	1,800	331	84%	1,832
56	PRIBILOF REGION SCHOOL DISTRICT								
	67	58	267	83	475	592	-117	125%	626
1987	79	106	410	26	621	629	-8	101%	639
1988	138	92	399	14	643	782	-139	122%	816
1989	134	150	452	14	750	884	-134	118%	906
1990	183	173	515	24	895	977	-82	109%	1,002
1991	183	208	596	59	1,046	1,132	-85	108%	1,146
1992	300	189	420	92	1,001	1,258	-256	126%	1,281
1993									
57	LOWER KUSKOKWIM SCHOOL DISTRICT								
	865	1,241	2,575	3,337	8,018	10,094	-2,076	126%	10,688
1987	2,071	2,317	4,152	3,688	12,228	13,002	-774	106%	13,221
1988	3,106	2,553	5,760	2,652	14,072	15,346	-1,273	109%	16,029
1989	3,035	3,202	7,743	2,333	16,312	18,366	-2,053	113%	18,840
1990	4,449	3,656	8,805	2,061	18,972	21,274	-2,303	112%	21,820
1991	5,302	3,992	9,519	1,976	20,790	25,249	-4,460	121%	25,577
1992	5,866	4,387	10,861	1,804	22,918	27,856	-4,937	122%	28,359
1993									
58	KODIAK ISLAND SCHOOL DISTRICT								
	1,448	584	2,391	662	5,085	5,685	-600	112%	6,019
1987	2,911	667	2,000	899	6,477	7,111	-634	110%	7,231
1988	3,298	787	2,286	960	7,331	7,794	-462	106%	8,140
1989	3,341	835	2,599	692	7,467	8,751	-1,284	117%	8,977
1990	4,265	949	3,094	555	8,862	8,273	589	93%	8,485
1991	4,717	1,099	3,376	627	9,818	9,413	405	96%	9,535
1992	4,847	1,240	3,832	724	10,642	10,613	30	100%	10,804
1993									
59	YUKON FLATS SCHOOL DISTRICT								
	237	76	332	268	913	1,588	-675	174%	1,681
1987	202	220	360	246	1,028	1,813	-785	176%	1,843
1988	309	204	518	258	1,289	1,516	-867	167%	2,251
1989	281	254	620	372	1,527	2,388	-862	156%	2,450
1990	399	273	787	309	1,768	2,599	-831	147%	2,665
1991	543	319	1,053	296	2,211	3,079	-868	139%	3,119
1992	383	388	1,339	272	2,382	3,189	-807	134%	3,246
1993									

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AS OF JUNE 30, 1993

		*****PROJECTED CONTRIBUTIONS WITH INT	*****CURRENT EMPLOYER VESTED	*****CURRENT EMPLOYEES FINANCED**	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
60	YUKON-KOYUKOK SCHOOL DISTRICT									
	CURRENT RETIREES & TERMINATED	178	604	387		1,236	2,272	-1,036	184%	2,405
1987		425	729	535		1,784	2,741	-957	154%	2,787
1988		380	802	404		1,969	3,607	-1,638	183%	3,767
1989		404	860	335		2,268	3,987	-1,719	176%	4,090
1990		440	993	432		2,767	4,461	-1,694	161%	4,575
1991		449	1,007	568		3,060	5,127	-2,067	168%	5,193
1992		476	1,269	583		3,319	5,321	-2,003	160%	5,417
1993										
61	NORTH SLOPE BOROUGH SCHOOL DISTRICT									
1987		1,057	3,139	1,221		7,411	8,541	-1,130	115%	9,043
1988		1,470	2,895	1,361		9,332	9,665	-333	104%	9,828
1989		1,590	3,940	1,133		11,189	11,310	-120	101%	11,813
1990		1,691	3,382	1,257		12,147	13,670	-1,523	113%	14,023
1991		2,023	4,311	1,386		15,581	15,975	-394	103%	16,385
1992		2,239	4,747	1,611		17,153	17,993	-840	105%	18,226
1993		2,550	5,382	1,703		18,955	21,197	-2,242	112%	21,580
62	ALEUTIAN REGION SCHOOL DISTRICT									
1987		31	150	36		274	638	-364	233%	675
1988		105	154	86		407	757	-350	186%	769
1989		93	138	104		547	925	-378	169%	966
1990		36	79	31		572	1,016	-444	178%	1,042
1991		14	61	32		599	1,127	-529	188%	1,156
1992		13	48	32		601	1,227	-626	204%	1,243
1993		18	38	46		1,469	2,783	-1,314	189%	2,833
63	CORDOVA COMMUNITY HOSPITAL									
1987		111	514	101		1,123	1,300	-177	116%	1,376
1988		188	541	154		1,479	1,414	-135	111%	1,437
1989		239	594	225		1,402	1,670	-268	119%	1,744
1990		235	651	123		1,404	1,924	-521	137%	1,974
1991		242	635	129		2,012	2,101	-89	104%	2,155
1992		286	685	153		2,302	2,361	-59	103%	2,392
1993		319	800	228		2,564	2,558	6	100%	2,605
64	LAKE AND PENINSULA SCHOOL DISTRICT									
1987		100	411	295		1,173	1,376	-203	117%	1,457
1988		182	359	319		1,422	1,669	-247	117%	1,697
1989		200	359	392		1,879	2,087	-208	111%	2,179
1990		220	636	332		1,998	2,325	-328	116%	2,385
1991		283	725	305		2,581	2,784	-202	108%	2,855
1992		323	859	379		2,907	3,193	-286	110%	3,235
1993		402	1,127	364		3,063	3,437	-374	112%	3,499

# 1.5 Disclosure For GASB Statement No. 5 (continued)

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	CURRENT RETIREES & TERMINATED	*****PROJECTED *****CONTRIBS *****WITH INT	CURRENT EMPLOYEES *****EMPLOYER *****VESTED	*****PROJECTED *****OBLIGATION *****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>SITKA COMMUNITY HOSPITAL</b>									
65	1987	531	782	304	1,807	2,457	-650	136%	2,601
	1988	665	861	423	2,404	2,919	-515	121%	2,968
	1989	1,126	1,183	351	3,185	3,536	-351	111%	3,693
	1990	1,319	1,445	346	3,731	4,048	-318	108%	4,153
	1991	1,766	1,721	402	4,596	4,453	143	97%	4,567
	1992	2,552	1,838	326	5,450	5,417	33	99%	5,487
	1993	2,774	2,221	386	6,260	6,251	9	100%	6,364
<b>TANANA CITY SCHOOL DISTRICT</b>									
66	1987	2	49	87	148	141	7	95%	149
	1988	1	67	105	229	183	46	80%	186
	1989	3	67	90	210	171	40	81%	178
	1990	97	123	37	312	248	64	79%	254
	1991	57	104	64	290	290	-6	102%	298
	1992	62	153	66	348	356	-8	102%	360
	1993	121	203	106	511	434	78	85%	441
<b>SOUTHEASTERN REGIONAL RESOURCE CENTER</b>									
67	1987	103	191	101	440	684	-244	155%	724
	1988	293	156	111	642	876	-234	136%	890
	1989	381	179	94	736	1,012	-277	138%	1,057
	1990	563	158	145	957	1,144	-187	120%	1,174
	1991	859	310	124	1,395	1,527	-132	109%	1,566
	1992	1,044	231	238	1,601	1,660	-58	104%	1,681
	1993	1,793	338	240	1,572	1,549	23	99%	1,577
<b>HYDABURG CITY SCHOOLS</b>									
68	1987	3	0	80	101	127	-26	126%	134
	1988	0	65	63	160	153	7	96%	155
	1989	1	115	68	221	191	30	86%	199
	1990	3	137	29	202	215	-13	106%	220
	1991	3	144	69	262	267	-5	102%	274
	1992	2	173	112	347	348	-1	100%	353
	1993	2	302	139	517	401	115	78%	409
<b>TANANA, CITY OF</b>									
69	1987	4	38	60	116	267	-151	230%	282
	1988	15	49	95	210	309	-99	147%	314
	1989	25	6	144	223	377	-154	169%	393
	1990	23	107	100	296	430	-134	145%	441
	1991	108	46	119	332	543	-211	164%	557
	1992	101	68	153	393	605	-212	154%	613
	1993	102	158	116	452	662	-211	146%	674

# 1.5 Disclosure For GASB Statement No. 5 (continued)

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	*****PROJECTED CURRENT CONTRIBUTIONS WITH INT	*****PROJECTED BENEFIT OBLIGATION CURRENT EMPLOYEES **EMPLOYER FINANCED** VESTED	*****PROJECTED BENEFIT OBLIGATION NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>70</b>	<b>NORTHERN PACIFIC FISHERIES MANAGEMENT</b>							
1987	89	345	32	553	793	-240	143%	839
1988	274	270	27	738	950	-212	129%	966
1989	338	341	37	886	1,092	-207	123%	1,140
1990	360	392	22	936	1,241	-304	133%	1,273
1991	468	502	13	1,155	1,328	-173	115%	1,363
1992	612	485	33	1,310	1,501	-191	115%	1,521
1993	666	558	43	1,479	1,587	-108	107%	1,615
<b>71</b>	<b>BARROW, CITY OF</b>							
1987	15	71	136	260	413	-153	159%	437
1988	0	121	114	354	451	-97	127%	458
1989	6	230	36	353	596	-243	169%	622
1990	105	189	45	410	699	-290	170%	717
1991	90	335	67	633	900	-267	142%	923
1992	219	357	84	864	1,116	-251	129%	1,130
1993	270	385	148	1,063	1,219	-156	115%	1,241
<b>72</b>	<b>ST. PAUL, CITY OF</b>							
1987	112	64	185	440	535	-95	122%	566
1988	89	107	268	636	703	-67	111%	714
1989	159	161	149	644	872	-228	135%	910
1990	169	213	103	637	1,001	-363	157%	1,027
1991	317	251	55	766	1,175	-409	153%	1,205
1992	518	278	124	1,081	1,428	-347	132%	1,447
1993	499	391	169	1,278	1,565	-287	122%	1,593
<b>73</b>	<b>ANCHORAGE, MUNICIPALITY OF</b>							
1987	76,681	72,626	14,521	186,561	185,466	1,095	99%	196,384
1988	86,590	85,183	10,981	213,516	209,454	4,062	98%	212,991
1989	110,198	83,067	8,371	233,518	228,228	5,290	98%	238,387
1990	116,791	96,038	6,462	254,746	256,437	-1,690	101%	263,052
1991	138,146	114,496	4,733	296,709	278,624	18,085	94%	285,766
1992	158,170	124,894	5,610	333,091	318,627	14,464	96%	322,761
1993	170,550	140,258	7,520	368,738	368,392	346	100%	375,048
<b>74</b>	<b>KODIAK ISLAND BOROUGH</b>							
1987	620	626	428	1,928	2,222	-294	115%	2,352
1988	906	863	495	2,680	2,896	-216	108%	2,944
1989	1,518	1,038	327	3,329	3,468	-139	104%	3,622
1990	1,941	1,182	219	3,889	4,227	-339	109%	4,337
1991	2,410	1,463	185	4,655	4,583	72	98%	4,700
1992	2,596	1,742	299	5,356	5,277	79	99%	5,345
1993	2,862	2,088	462	6,319	6,240	79	99%	6,353



# 1.5 Disclosure For GASB Statement No. 5 (continued)

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	*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****CONTRIBS WITH INT*****		*****EMPLOYER FINANCED**		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS		UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
	CURRENT RETIREES & TERMINATED	NON-VESTED	VESTED	NON-VESTED	VESTED	NON-VESTED	VESTED	NON-VESTED		ASSETS AVAILABLE FOR BENEFITS	NET ASSETS AVAILABLE FOR BENEFITS			
75	NOME JOINT UTILITIES													
1987	201	56	308	56	621	1,214	-593	1,285	195%	1,285				
1988	185	195	327	50	757	1,355	-598	1,377	179%	1,377				
1989	221	191	433	53	898	1,584	-686	1,654	176%	1,654				
1990	336	185	422	33	975	1,753	-778	1,798	180%	1,798				
1991	355	262	643	30	1,289	1,969	-680	2,019	153%	2,019				
1992	240	317	858	44	1,458	2,123	-665	2,151	146%	2,151				
1993	566	303	825	96	1,789	2,335	-546	2,378	131%	2,378				
76	SAND POINT, CITY OF													
1987	126	50	85	93	354	515	-161	545	145%	545				
1988	131	83	46	127	387	456	-69	463	118%	463				
1989	231	82	53	142	508	476	32	497	94%	497				
1990	241	125	91	209	666	567	99	581	85%	581				
1991	255	120	204	121	701	626	75	642	89%	642				
1992	240	121	291	146	799	739	60	749	92%	749				
1993	264	148	381	185	977	908	68	925	93%	925				
77	KETCHIKAN GATEWAY SCHOOL DISTRICT													
1987	609	181	470	790	2,050	1,174	876	1,243	57%	1,243				
1988	815	311	1,133	728	2,987	1,572	1,415	1,598	53%	1,598				
1989	1,273	383	1,395	528	3,579	2,203	1,376	2,301	62%	2,301				
1990	1,997	481	1,791	490	3,759	2,789	969	2,861	74%	2,861				
1991	1,667	592	2,085	426	4,770	3,518	1,253	3,608	74%	3,608				
1992	2,572	693	2,312	571	6,148	4,866	1,282	4,929	79%	4,929				
1993	3,144	785	2,350	686	6,965	6,107	859	6,217	88%	6,217				
78	DILLINGHAM, CITY OF													
1987	223	137	242	254	856	1,179	-323	1,248	138%	1,248				
1988	258	276	409	140	1,083	1,408	-325	1,431	130%	1,431				
1989	295	276	562	166	1,299	1,644	-344	1,717	127%	1,717				
1990	198	325	715	146	1,383	1,790	-407	1,836	129%	1,836				
1991	379	393	834	124	1,731	2,085	-355	2,139	120%	2,139				
1992	466	442	1,005	259	2,173	2,616	-444	2,650	120%	2,650				
1993	674	532	1,135	320	2,660	2,575	85	2,621	97%	2,621				
79	UNALASKA, CITY OF													
1987	178	316	683	250	1,427	2,781	-1,354	2,944	195%	2,944				
1988	176	481	698	449	1,804	3,197	-1,393	3,250	177%	3,250				
1989	657	488	823	472	2,440	4,029	-1,589	4,208	165%	4,208				
1990	662	607	1,116	400	2,786	4,614	-1,828	4,732	166%	4,732				
1991	696	842	1,697	297	3,533	5,141	-1,608	5,272	146%	5,272				
1992	1,077	1,154	2,110	577	4,918	6,132	-1,215	6,212	125%	6,212				
1993	2,114	1,286	2,389	633	6,422	7,193	-772	7,323	112%	7,323				

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	CURRENT RETIREES & TERMINATED	*****PROJECTED BENEFIT OBLIGATION***** *****CURRENT EMPLOYEES***** *****CONTRIBS WITH INT *****EMPLOYER FINANCED** *****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
80	KENAI PENINSULA BOROUGH						
1987	3,435	1,195	4,099	9,771	119	99%	10,346
1988	6,132	1,899	3,626	11,895	921	93%	12,095
1989	6,562	2,279	4,672	13,672	989	93%	14,280
1990	7,255	2,804	6,081	15,086	866	95%	16,501
1991	8,681	3,235	7,042	17,882	1,776	91%	18,341
1992	9,446	3,790	8,637	21,313	1,398	94%	21,589
1993	10,764	4,344	9,522	25,143	456	98%	25,598
81	KETCHIKAN, CITY OF						
1987	6,238	923	3,382	9,495	1,903	83%	10,053
1988	8,570	1,187	3,634	11,026	3,146	78%	11,212
1989	10,011	1,273	3,732	8,828	7,055	56%	9,220
1990	10,058	1,608	4,569	10,455	6,590	61%	10,725
1991	10,451	1,906	5,823	11,266	7,532	60%	11,555
1992	11,526	2,261	6,535	13,289	7,846	63%	13,461
1993	12,452	2,655	7,316	17,218	6,246	73%	17,529
82	SEWARD, CITY OF						
1987	688	396	1,769	3,671	-583	119%	3,887
1988	1,330	688	2,004	4,511	-213	105%	4,587
1989	1,401	749	2,212	5,238	-545	112%	5,471
1990	1,634	943	2,517	5,995	-541	110%	6,150
1991	2,115	1,046	2,882	6,652	-242	104%	6,823
1992	2,685	1,181	3,333	7,571	-155	102%	7,826
1993	3,222	1,204	3,599	8,988	-499	106%	9,151
83	FORT YUKON, CITY OF						
1987	0	16	32	247	-93	160%	261
1988	0	22	33	287	-135	189%	291
1989	31	24	126	352	-102	141%	367
1990	28	20	136	391	-141	156%	401
1991	76	30	150	454	-110	132%	465
1992	87	87	210	596	-167	139%	604
1993	55	88	213	630	-214	151%	642
84	BRISTOL BAY BOROUGH SCHOOL DISTRICT						
1987	363	80	332	688	194	78%	728
1988	448	97	442	935	187	83%	950
1989	667	112	406	1,053	226	82%	1,099
1990	723	139	499	1,270	229	85%	1,302
1991	676	161	663	1,300	283	82%	1,333
1992	943	194	726	1,681	246	87%	1,702
1993	888	240	808	1,769	274	87%	1,801

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	CURRENT RETIREES & TERMINATED	*****PROJECTED *****CONTRIB *****WITH INT	*****CURRENT *****EMPLOYER *****FINANCED**	*****PROJECTED *****BENEFIT *****OBLIGATION	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
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	
1993	990	299	970	151	2,410	2,236	174	93%	2,277	
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	
1993	308	221	649	104	1,282	1,373	-91	107%	1,398	
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	
1993	1,739	341	812	120	3,012	3,948	-936	131%	4,019	
90	KENAI PENINSULA SCHOOL DISTRICT									
1987	3,872	1,083	5,069	2,036	12,060	9,111	2,949	76%	9,647	
1988	5,271	1,711	5,793	2,102	14,877	11,204	3,673	75%	11,393	
1989	6,582	1,969	6,872	2,162	17,384	13,391	3,993	77%	13,987	
1990	5,970	2,292	7,743	1,889	17,893	15,903	1,990	89%	16,313	
1991	8,579	2,760	9,423	1,893	22,656	18,467	4,188	82%	18,941	
1992	10,219	3,153	10,735	2,119	26,225	22,873	3,352	87%	23,170	
1993	10,910	3,623	11,460	2,485	28,477	26,615	1,862	93%	27,096	
91	NORTH POLE, CITY OF									
1987	120	124	570	160	974	934	40	96%	988	
1988	102	361	688	125	1,276	1,424	-148	112%	1,448	
1989	168	323	903	70	1,464	1,818	-354	124%	1,898	
1990	203	349	994	53	1,599	2,141	-543	134%	2,197	
1991	151	445	1,155	48	1,800	2,443	-643	136%	2,506	
1992	632	488	1,444	107	2,671	2,953	-282	111%	2,991	
1993	725	611	1,609	141	3,086	3,231	-145	105%	3,290	

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	*****PROJECTED CURRENT RETIREES & TERMINATED	*****CONTRIBS WITH INT	*****BENEFIT OBLIGATION CURRENT EMPLOYEES	*****EMPLOYER FINANCED** VESTED	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS	
92	GALENA, CITY OF										
1987	9	77	368	93	547	657	-110	120%	695		
1988	67	165	367	152	751	882	-131	117%	896		
1989	69	163	331	82	646	1,164	-519	180%	1,215		
1990	251	114	238	104	707	1,324	-617	187%	1,358		
1991	345	187	412	110	1,054	1,609	-555	153%	1,650		
1992	648	183	389	208	1,428	1,888	-461	132%	1,913		
1993	724	212	539	198	1,673	1,954	-281	117%	1,989		
93	NENANA, CITY OF										
1987	0	28	143	41	212	345	-133	163%	365		
1988	0	65	205	39	309	421	-112	136%	428		
1989	113	70	157	45	385	515	-130	134%	537		
1990	111	84	190	36	421	585	-164	139%	600		
1991	226	94	267	17	605	718	-113	119%	737		
1992	218	111	296	42	667	789	-123	118%	800		
1993	590	59	150	71	870	878	-8	101%	894		
94	HAINES BOROUGH										
1987	17	13	6	53	89	88	1	99%	93		
1988	17	25	16	52	110	107	3	97%	108		
1989	18	19	20	46	103	151	-48	147%	157		
1990	17	33	60	56	166	213	-47	128%	218		
1991	25	45	103	97	271	280	-10	103%	287		
1992	25	70	172	91	358	356	2	99%	361		
1993	76	89	253	28	446	402	44	90%	409		
96	NENANA CITY PUBLIC SCHOOLS										
1987	0	38	159	61	258	281	-23	109%	297		
1988	76	57	200	66	399	394	5	99%	400		
1989	80	67	209	81	436	483	-47	111%	504		
1990	75	62	255	30	423	553	-129	131%	567		
1991	72	65	372	1	510	599	-89	117%	614		
1992	69	78	371	3	522	693	-171	133%	702		
1993	68	91	457	1	617	758	-141	123%	772		
A0	UNALAKLEET, CITY OF (TERMINATED)										
1987	46	25	81	55	207	225	-18	109%	238		
1988	64	19	47	6	136	224	-88	165%	227		
1989	91	0	42	16	149	228	-79	153%	238		
1990	126	0	56	61	243	253	-10	104%	260		
1991	83	0	106	66	255	267	-12	105%	274		
1992	90	0	129	50	269	306	-37	114%	310		
1993	131	0	141	43	316	339	-24	107%	345		

# 1.5 Disclosure For GASB Statement No. 5 (continued)

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AS OF JUNE 30, 1993

		*****PROJECTED CONTRIBUTIONS WITH INT*****	BENEFIT OBLIGATION*****CURRENT EMPLOYEES**EMPLOYER VESTED	*****NON-VESTED FINANCED**	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
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	10	262	156	106	60%	158
	1993	61	140	58	270	172	99	64%	175
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
	1993	178	291	10	569	931	-362	164%	948
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
	1993	108	36	72	252	262	-11	104%	267
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	146	756	951	-195	126%	963
	1993	293	414	134	977	1,102	-126	113%	1,122
A6	MUNI OF ANCHORAGE PARKING AUTHORITY								
	1987	21	18	64	117	159	-42	136%	168
	1988	16	33	83	202	232	-30	115%	235
	1989	27	44	88	223	331	-108	148%	345
	1990	55	84	111	320	426	-106	133%	437
	1991	60	135	134	429	551	-122	128%	565
	1992	132	192	136	591	677	-87	115%	686
	1993	196	217	136	709	793	-84	112%	808

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	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	**EMPLOYER FINANCED**	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>A7 CRAIG SCHOOL DISTRICT</b>												
1987	6	0	0	71	0	0	71	77	29	48	38%	30
1988	12	90	0	0	39	0	0	102	48	54	47%	48
1989	13	39	0	0	73	0	0	122	74	48	61%	77
1990	20	73	0	4	0	0	4	97	113	-17	116%	116
1991	24	97	0	10	60	0	10	131	147	-16	112%	151
1992	43	60	67	57	84	0	57	227	246	-19	108%	250
1993	68	84	80	118	0	0	118	350	359	-9	103%	366
<b>A8 DILLINGHAM CITY SCHOOL DISTRICT</b>												
1987	50	508	181	170	0	0	170	909	266	643	29%	281
1988	137	583	201	192	0	0	192	1,113	493	620	44%	501
1989	143	619	422	128	0	0	128	1,313	783	530	60%	817
1990	392	706	392	115	0	0	115	1,389	977	412	70%	1,003
1991	174	753	447	85	0	0	85	1,459	1,112	347	76%	1,141
1992	184	750	686	75	0	0	75	1,695	1,451	244	86%	1,470
1993	185	665	927	112	0	0	112	1,890	1,834	56	97%	1,867
<b>A9 THORNE BAY, CITY OF</b>												
1987	12	0	0	29	0	0	29	41	60	-19	146%	63
1988	26	0	0	53	0	0	53	79	102	-23	129%	103
1989	40	0	0	88	0	0	88	129	168	-39	130%	175
1990	36	26	0	94	26	0	94	156	203	-47	130%	208
1991	35	49	0	102	132	0	102	186	238	-52	128%	244
1992	48	132	0	75	219	0	75	256	315	-60	123%	320
1993	73	219	1	80	0	0	80	373	384	-11	103%	391
<b>AB AKUTAN, CITY OF</b>												
1987	0	0	0	0	0	0	0	0	0	0	0%	0
1988	24	15	0	34	15	0	34	73	81	-8	111%	82
1989	27	19	0	61	19	0	61	108	122	-14	113%	127
1990	38	19	0	88	19	0	88	145	151	-6	104%	155
1991	51	120	0	37	120	0	37	208	196	11	94%	201
1992	42	160	0	25	160	0	25	227	222	5	98%	225
1993	59	206	0	37	206	0	37	302	275	27	91%	280
<b>AC UNALASKA CITY SCHOOL DISTRICT</b>												
1987	17	0	1	39	0	0	39	57	98	-41	172%	103
1988	22	0	0	63	0	0	63	85	128	-43	151%	130
1989	33	0	1	101	0	0	101	135	178	-42	132%	185
1990	36	83	1	24	83	0	24	144	219	-75	152%	224
1991	31	31	200	34	31	0	34	296	345	-49	117%	354
1992	33	38	198	37	38	0	37	305	381	-75	125%	386
1993	53	85	195	53	85	0	53	382	452	-70	118%	460

# 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)  
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AF	KASHUNAMIUT SCHOOL DISTRICT	*****PROJECTED BENEFIT OBLIGATION*****		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
		*****CURRENT RETIREES & TERMINATED	*****CURRENT EMPLOYEES**					
		0	30	99	108	-9	109%	114
1987		0	11	239	195	44	82%	198
1988		4	13	275	300	-24	109%	313
1989		6	17	384	395	-12	103%	405
1990		82	237	480	491	-11	102%	504
1991		109	260	584	640	-56	110%	649
1992		92	300	692	760	-68	110%	774
1993								
AF	SEWARD GENERAL HOSPITAL	142	930	1,394	369	1,025	26%	390
1987		1,077	698	2,079	1,718	361	83%	1,747
1988		1,051	918	2,274	881	1,392	39%	920
1989		1,061	1,109	2,478	1,139	1,339	46%	1,168
1990		1,909	1,687	2,914	1,419	1,496	49%	1,455
1991		2,171	818	3,393	1,674	1,719	49%	1,696
1992		2,242	1,272	4,057	2,258	1,799	56%	2,299
1993								
BO	WAINWRIGHT, CITY OF	0	18	50	36	14	72%	38
1987		0	12	137	56	81	41%	56
1988		0	30	164	89	75	54%	92
1989		0	37	208	107	102	51%	109
1990		0	84	291	181	110	62%	185
1991		102	84	212	126	86	59%	128
1992		100	129	229	142	87	62%	144
1993								
B1	ST. MARY'S, CITY OF	0	91	125	41	84	33%	43
1987		0	64	128	85	43	66%	86
1988		3	96	130	118	12	91%	123
1989		103	21	200	232	-32	116%	238
1990		83	33	220	255	-35	116%	262
1991		134	54	255	342	-88	134%	347
1992		188	63	359	401	-42	112%	408
1993								
B2	HOMER, CITY OF	184	1,469	2,086	1,973	113	95%	2,089
1987		127	2,340	3,326	2,607	719	78%	2,651
1988		529	468	3,991	3,620	371	91%	3,781
1989		914	608	4,882	4,662	219	95%	4,782
1990		2,022	714	6,003	5,754	249	96%	5,902
1991		2,446	842	6,934	7,173	-239	103%	7,266
1992		2,703	1,065	8,148	8,398	-250	103%	8,550
1993								

# 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, 1993

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYEES FINANCED**	*****EMPLOYER VESTED NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>B3 RUBY, CITY OF</b>									
1987	0	5	83	6	94	22	72	23%	23
1988	0	13	103	17	133	42	91	32%	42
1989	0	19	113	21	153	67	86	44%	69
1990	7	10	0	34	51	79	-29	155%	81
1991	0	12	37	4	53	83	-30	157%	85
1992	0	13	43	5	61	99	-37	162%	100
1993	0	16	41	6	63	107	-45	170%	109
<b>B4 EMMONAK (TERMINATED)</b>									
1987	0	7	132	82	221	64	157	29%	67
1988	0	24	161	107	292	103	189	35%	104
1989	40	39	233	118	430	162	268	38%	169
1990	133	18	74	138	363	184	179	51%	189
1991	15	4	145	2	167	143	23	86%	147
1992	75	0	0	3	78	-20	98	-26%	-20
1993	14	0	3	0	18	143	-126	794%	146
<b>B5 SPECIAL EDUCATION SERVICE AGENCY</b>									
1987	0	3	0	11	14	13	1	93%	13
1988	0	15	0	34	49	40	9	82%	40
1989	0	26	0	62	88	91	-2	103%	95
1990	2	37	0	89	127	139	-12	109%	142
1991	9	61	43	73	185	224	-40	121%	230
1992	9	84	135	12	240	318	-78	133%	322
1993	14	120	181	31	346	405	-59	117%	412
<b>B6 BARTLETT MEMORIAL HOSPITAL</b>									
1987	20	2	365	199	586	2,006	-1,420	342%	2,124
1988	319	1,551	534	428	2,832	2,356	476	83%	2,395
1989	481	1,631	973	539	3,624	3,858	-235	106%	4,029
1990	677	1,974	1,425	681	4,757	4,947	-190	104%	5,075
1991	1,046	2,359	2,916	731	7,053	6,662	391	94%	6,832
1992	1,421	2,759	3,645	896	8,721	8,597	124	99%	8,709
1993	1,821	3,252	4,744	1,076	10,893	10,408	485	96%	10,596
<b>B7 NORTHWEST ARTIC BOROUGH</b>									
1987	0	3	7	13	23	65	-42	283%	68
1988	7	82	19	9	117	128	-11	109%	130
1989	19	42	38	34	133	201	-68	151%	209
1990	94	56	20	67	237	310	-73	131%	318
1991	85	96	67	79	327	413	-87	126%	424
1992	114	93	90	117	414	510	-96	123%	517
1993	92	138	147	158	536	631	-95	118%	642



# 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, 1993

	CURRENT RETIREES & TERMINATED	*****PROJECTED *****CONTRIBS *****WITH INT	*****CURRENT *****EMPLOYER *****VESTED	*****BENEFIT *****OBLIGATION *****NON-VESTED	*****TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>B8 ST. MARY'S SCHOOL DISTRICT</b>									
1987	0	17	4	41	62	119	-57	192%	126
1988	51	66	7	116	240	334	-94	139%	339
1989	160	75	206	162	603	648	-44	107%	676
1990	193	96	370	185	843	870	-27	103%	892
1991	312	114	448	104	979	1,062	-84	108%	1,090
1992	367	146	545	145	1,202	1,324	-122	110%	1,341
1993	461	163	654	44	1,322	1,583	-261	120%	1,612
<b>B9 SELAWIK CITY COUNCIL</b>									
1987	0	1	0	1	2	2	0	100%	2
1988	0	2	0	4	6	148	-142	2467%	150
1989	0	3	0	14	17	19	-1	112%	19
1990	0	5	0	21	26	2	24	8%	2
1991	0	6	0	21	27	-18	45	-67%	-18
1992	49	0	0	0	49	72	-22	147%	72
1993	48	1	0	-1	48	58	-10	121%	59
<b>BB BRISTOL BAY HOUSING AUTHORITY</b>									
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
1993	51	24	5	17	97	311	-213	321%	316
<b>BC COPPER RIVER BASIN HOUSING AUTHORITY</b>									
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
1993	51	60	88	64	262	202	60	77%	205
<b>BD SKAGWAY CITY SCHOOL DISTRICT</b>									
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
1993	2	48	384	32	466	305	160	65%	311

# 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, 1993

	CURRENT RETIREES & TERMINATED	*****PROJECTED *****CONTRIBS *****WITH INT	BENEFIT OBLIGATION CURRENT EMPLOYEES **EMPLOYER VESTED	*****FINANCED** NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>BE HOOPER BAY, CITY OF</b>									
1987	0	3	0	21	24	12	12	50%	0
1988	0	11	0	31	42	38	4	90%	12
1989	0	17	0	41	58	52	6	90%	39
1990	0	13	0	42	55	48	7	87%	53
1991	0	10	0	60	70	50	21	71%	50
1992	0	8	0	72	80	49	31	61%	50
1993	0								49
<b>BF KLAWOCK, CITY OF</b>									
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	42	469	36	548	385	163	70%	313
1993	1								392
<b>CO PETERSBURG PUBLIC SCHOOLS</b>									
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	67	171	179	182	598	754	-156	126%	599
1993									768
<b>C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA</b>									
1987	0	16	38	0	54	39	15	72%	0
1988	0	22	43	0	65	58	8	89%	0
1989	27	11	44	0	83	67	16	81%	40
1990	32	15	52	0	98	83	15	85%	59
1991	0	19	77	0	96	75	20	79%	68
1992									84
1993									77
<b>C5 ALEUTIANS EAST BOROUGH</b>									
1987	0	41	6	5	53	73	-20	138%	0
1988	13	27	10	11	62	81	-20	131%	0
1989	12	57	42	28	139	123	16	88%	76
1990	63	104	34	67	268	276	-8	103%	84
1991	82	177	80	100	440	425	15	97%	126
1992									279
1993									433

# 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.  
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	*****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
<b>C6 KIVALINA, CITY OF</b>							
1987	0	2	4	6	-2	150%	0
1988	0	4	9	12	-3	133%	0
1989	0	7	16	23	-7	144%	6
1990	0	10	22	32	-10	145%	12
1991	0	12	31	39	-8	126%	23
1992	0	19	0	0	0	0	32
1993	0	0	0	0	0	0	40
<b>C7 BERING STRAITS CRSA</b>							
1987	0	11	14	30	-16	214%	0
1988	6	10	19	54	-36	284%	0
1989	6	14	28	63	-35	225%	31
1990	7	18	53	77	-23	145%	56
1991	8	23	74	78	-4	105%	65
1992	0	0	0	0	0	0	78
1993	0	0	0	0	0	0	80
<b>C8 SHISHMAREF, CITY OF</b>							
1987	0	1	6	4	2	67%	0
1988	0	1	5	5	0	100%	0
1989	0	1	5	7	0	140%	4
1990	0	2	11	12	-2	109%	5
1991	0	4	18	15	-1	83%	8
1992	0	0	0	0	2	0	12
1993	0	0	0	0	0	0	16
<b>CA HUSLIA, CITY OF</b>							
1987	0	4	13	13	0	100%	0
1988	0	9	29	31	-2	107%	0
1989	0	10	26	41	-14	158%	13
1990	0	16	59	61	-2	103%	32
1991	0	22	105	79	26	75%	42
1992	0	0	0	0	0	0	62
1993	0	0	0	0	0	0	81
<b>CB MOUNTAIN VILLAGE, CITY OF(TERMINATED)</b>							
1987	0	12	25	27	-2	108%	0
1988	0	25	61	68	-7	111%	0
1989	0	9	23	60	-38	261%	28
1990	0	6	30	68	-38	227%	70
1991	0	0	18	78	-60	433%	62
1992	8	0	0	0	0	0	69
1993	0	0	0	0	0	0	79

# 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)  
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	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBUTIONS WITH INT	*****CURRENT EMPLOYERS VESTED	*****PROJECTED BENEFIT OBLIGATION**EMPLOYER FINANCED**NON-VESTED	*****TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
CC KALTAG, CITY OF	0	3	0	7	10	8	2	80%	8
1987	0	3	0	13	16	11	5	69%	11
1988	0	3	0	20	23	11	12	48%	11
1989									
1990									
1991									
1992									
1993									
CD KOYUK, CITY OF	0	1	0	13	14	8	6	57%	8
1987	0	2	0	23	25	12	12	48%	13
1988	0	4	0	36	39	16	24	41%	16
1989									
1990									
1991									
1992									
1993									
CE LOWER KALSKAG, CITY OF	0	3	72	0	75	12	63	16%	12
1987	34	3	61	0	99	17	82	17%	17
1988									
1989									
1990									
1991									
1992									
1993									
CF HAINES BOROUGH SCHOOL DISTRICT	2	14	0	29	45	52	-8	116%	54
1987	0	35	0	60	96	117	-22	122%	120
1988	1	45	0	98	144	176	-32	122%	178
1989	1	74	0	182	257	267	-10	104%	272
1990									
1991									
1992									
1993									
DO NOORVIK, CITY OF	0	8	0	15	23	30	-7	130%	31
1987	0	13	0	24	37	53	-16	143%	54
1988	0	12	0	27	40	79	-40	198%	81
1989	0	25	0	69	93	107	-13	115%	109
1990									
1991									
1992									
1993									

# 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, 1993

	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****CONTRIBS WITH INT VESTED*****	*****NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>D1 ELIM, CITY OF</b>									
1987	0	0	21	13	17	15	2	88%	15
1988	0	0	21	0	21	1	20	5%	0
1989	0	0	3	0	3	3	0	75%	1
1990	0	0	5	0	5	6	0	100%	3
1991	0	1	7	0	8	10	-1	111%	6
1992	0	2	7	0	9	10	-1	111%	10
1993	0	3	13	0	17	15	2	88%	15
<b>D2 ATKA, CITY OF</b>									
1987	0	0	5	0	5	4	2	67%	4
1988	1	0	0	0	1	6	-5	600%	6
1989	0	0	14	0	14	10	7	59%	11
1990	0	0	2	0	2	11	-8	367%	12
<b>D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT</b>									
1987	0	88	62	183	295	195	100	66%	200
1988	2	109	97	141	373	250	123	67%	257
1989	28	139	197	183	506	347	159	69%	351
1990	39	259	263	183	745	477	268	64%	485
<b>D4 ALEUTIANS WEST CRSA</b>									
1987	0	0	4	25	29	9	-3	150%	9
1988	0	0	8	0	8	19	-4	136%	19
1989	0	0	15	0	15	32	-8	133%	32
1990	0	0	25	0	25	44	-5	113%	45
1991	0	0	9	0	9	32	-8	133%	32
1992	0	0	13	0	13	44	-5	113%	45
1993	0	0	13	0	13	44	-5	113%	45
<b>D5 DELTA/GREELY SCHOOL DISTRICT</b>									
1987	4	10	94	367	177	209	-32	118%	214
1988	15	18	209	249	340	363	-23	107%	373
1989	22	82	249	367	492	573	-81	116%	580
1990	36	147	367	749	749	753	-4	101%	766

# 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)  
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\*\*\*\*\*PROJECTED BENEFIT OBLIGATION\*\*\*\*\*  
\*\*\*\*\*CURRENT EMPLOYEES\*\*\*\*\*  
\*\*\*\*\*CONTRIB WITH INT VESTED\*\*EMPLOYER FINANCED\*\*  
\*\*\*\*\*NON-VESTED\*\*\*\*\*

	*****CURRENT RETIREES & TERMINATED	*****CONTRIB WITH INT VESTED	*****EMPLOYER FINANCED**NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
D6								
	LAKE AND PENINSULA BOROUGH							
1987	0	40	11	64	39	25	61%	40
1988	0	49	39	117	91	26	78%	93
1989	67	7	24	152	132	20	87%	134
1990	78	16	57	216	158	58	73%	160
1991								
1992								
1993								

	*****CURRENT RETIREES & TERMINATED	*****CONTRIB WITH INT VESTED	*****EMPLOYER FINANCED**NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
D7								
	YAKUTAT, CITY AND BOROUGH OF							
1987	66	13	104	229	6	223	3%	7
1988	70	63	0	165	158	7	96%	162
1989	78	87	47	239	264	-25	110%	268
1990	134	55	57	302	409	-107	135%	416
1991								
1992								
1993								

	*****CURRENT RETIREES & TERMINATED	*****CONTRIB WITH INT VESTED	*****EMPLOYER FINANCED**NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
D8								
	UNALAKLEET, CITY OF							
1987	0	17	16	46	45	1	98%	47
1988	0	29	24	73	83	-10	114%	85
1989	0	43	59	124	134	-10	108%	135
1990	50	52	59	195	173	22	89%	176
1991								
1992								
1993								

	*****CURRENT RETIREES & TERMINATED	*****CONTRIB WITH INT VESTED	*****EMPLOYER FINANCED**NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
D9								
	DIOMEDE JOINT UTILITIES (TERMINATED)							
1987	0	0	0	0	3	-3	300%	4
1988	0	0	0	0	4	-4	400%	4
1989	0	0	0	0	4	-4	400%	4
1990	0	0	0	0	4	-4	400%	4
1991	0	0	0	0	5	-5	500%	5
1992								
1993								

	*****CURRENT RETIREES & TERMINATED	*****CONTRIB WITH INT VESTED	*****EMPLOYER FINANCED**NON-VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
DA								
	KLAWOCK CITY SCHOOL DISTRICT							
1987	0	5	0	15	23	-8	153%	24
1988	0	65	1	113	129	-16	114%	133
1989	0	82	1	171	191	-21	112%	194
1990	2	97	140	244	237	6	97%	242
1991								
1992								
1993								

# 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, 1993

	*****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
<b>DB</b>									
<b>OLD HARBOR, CITY OF</b>									
1987	0	0	2	0	2	1	1	50%	1
1988	0	1	5	0	6	3	3	50%	3
1990	0	1	10	0	12	5	6	42%	5
1991	0	3	20	0	22	9	13	41%	9
1992									
1993									
<b>DC</b>									
<b>GRAYLING, CITY OF</b>									
1987	0	1	31	0	32	4	28	13%	4
1988	0	4	15	0	19	14	5	74%	15
1989	0	4	13	0	17	20	-3	118%	20
1990	0	6	23	0	30	28	1	93%	29
1991									
1992									
1993									
<b>DD</b>									
<b>MEKORYUK, CITY OF</b>									
1987	0	0	4	0	4	1	3	25%	1
1988	0	1	0	12	13	4	9	31%	4
1989	0	2	0	16	18	6	12	33%	6
1990									
1991									
1992									
1993									
<b>DE</b>									
<b>ALASKA GATEWAY SCHOOL DISTRICT</b>									
1987	0	63	91	11	166	182	-15	110%	186
1988	1	96	172	20	289	355	-66	123%	360
1989	8	131	255	29	423	519	-96	123%	528
1990									
1991									
1992									
1993									
<b>DF</b>									
<b>SAINT GEORGE, CITY OF</b>									
1987	0	16	1	669	686	94	592	14%	97
1988	0	29	3	1,063	1,096	238	857	22%	241
1989	0	57	4	1,072	1,133	441	692	39%	449
1990									
1991									
1992									
1993									

# 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, 1993

	*****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*****	
	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988	1987	1988
<b>EO PELICAN CITY SCHOOL DISTRICT</b>																		
1987	0	8	0	12	21	39	-18	40	186%									
1988	3	13	79	13	108	78	30	79	72%									
1989	3	22	94	21	141	115	26	117	82%									
1990																		
1991																		
1992																		
1993																		
<b>E1 DENALI BOROUGH</b>																		
1987	11	6	0	50	66	32	34	33	48%									
1988	12	10	0	85	107	46	61	47	43%									
1989																		
1990																		
1991																		
1992																		
1993																		
<b>E2 CITY OF ALLAKAKET</b>																		
1987	0	5	0	10	15	17	-2	17	113%									
1988	0	10	0	24	34	33	1	33	97%									
1989																		
1990																		
1991																		
1992																		
1993																		
<b>E3 CITY OF KACHEMAK</b>																		
1987	0	1	0	1	2	3	-1	3	150%									
1988	0	1	0	6	7	6	1	6	86%									
1989																		
1990																		
1991																		
1992																		
1993																		
<b>E4 CITY OF NUIQSUT</b>																		
1987	0	3	4	0	7	15	-8	15	214%									
1988	0	8	78	1	87	38	49	39	44%									
1989																		
1990																		
1991																		
1992																		
1993																		



# 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, 1993

	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****CONTRIBS WITH INT VESTED*****	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
<b>E5 COOK INLET HOUSING AUTHORITY</b>								
1987	0	132	18	281	54	227	19%	55
1988	0	235	62	458	243	215	53%	248
1989								
1990								
1991								
1992								
1993								
<b>E6 INTERIOR REGIONAL HOUSING AUTHORITY</b>								
1987	45	107	29	236	133	103	56%	136
1988								
1989								
1990								
1991								
1992								
1993								
<b>E7 YAKUTAT CITY SCHOOL DISTRICT</b>								
1987	0	0	21	66	69	-3	105%	71
1988								
1989								
1990								
1991								
1992								
1993								
<b>E8 KAKE CITY SCHOOL DISTRICT</b>								
1987	0	0	11	36	40	-4	111%	41
1988								
1989								
1990								
1991								
1992								
1993								
<b>TERMINATED EMPLOYERS</b>								
1987	341	0	12	1,195	1,195	0	100%	1,265
1988	23,667	0	0	24,457	24,457	0	100%	24,870
1989	55,516	0	41	56,524	56,524	0	100%	59,040
1990	66,388	0	0	67,949	67,949	0	100%	69,701
1991	69,423	0	0	71,150	71,150	0	100%	72,974
1992	61,987	0	0	63,551	63,551	0	100%	64,376
1993	68,248	0	0	70,413	70,413	0	100%	71,685

# 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, 1993

	*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****	*****CONTRIBS WITH INT*****	*****EMPLOYER FINANCED**	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
1987	820,756	704,330	216,504	163,411	1,905,001	1,898,437	6,564	100%	2,010,196
1988	997,376	787,261	305,483	156,465	2,246,585	2,088,426	158,159	93%	2,123,695
1989	1,217,361	886,860	329,966	129,080	2,563,268	2,348,423	214,845	92%	2,452,962
1990	1,285,062	973,303	380,680	114,474	2,753,518	2,677,482	76,036	97%	2,746,551
1991	1,615,982	1,193,008	422,656	107,498	3,339,145	2,942,112	397,033	88%	3,017,532
1992	1,781,913	1,342,927	484,590	131,452	3,740,882	3,410,048	330,834	91%	3,454,296
1993	1,921,569	1,510,853	550,922	142,416	4,125,761	3,936,776	188,985	95%	4,007,907
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	STATE & POLITICAL SUBDIVISION TOTALS								